



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

**VIA FACSIMILE AND U.S. MAIL**

July 19, 2007

Mr. Harvey L. Wagner  
Vice President, Controller, and Chief Accounting Officer  
FirstEnergy Corporation  
76 South Main Street  
Akron, Ohio 44308

**Re: FirstEnergy Corporation, File No. 333-21011  
Ohio Edison Company, File No. 1-2578  
The Cleveland Electric Illuminating Company, File No. 1-2323  
The Toledo Edison Company, File No. 1-3583  
Metropolitan Edison Company, File No. 1-446  
Form 10-K for Fiscal Year Ended December 31, 2006  
Filed February 28, 2007  
Form 10-Q for Fiscal Quarter Ended March 31, 2007**

Dear Mr. Wagner:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

William Thompson  
Branch Chief