



DIVISION OF
CORPORATION FINANCE

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

April 13, 2023

K. Jon Taylor
Chief Financial Officer
FirstEnergy Corp.
76 South Main Street
Akron, OH 44308

Re: FirstEnergy Corp.
Form 10-K for the Fiscal Year ended December 31, 2022
Filed February 13, 2023
File No. 333-21011

Dear K. Jon Taylor:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation