

Harvey L. Wagner
Vice President, Controller
and Chief Accounting Officer

330-384-5296
Fax: 330-384-5299

July 31, 2008

Ms. Nancy M. Morris, Secretary
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-0609

Re: Interactive Data to Improve Financial Reporting; Proposed Rule (File Number S7-11-08)

Dear Ms. Morris:

FirstEnergy welcomes the opportunity to comment and express its concerns regarding the Commission's proposed rule on interactive data. FirstEnergy is a diversified energy company headquartered in Akron, Ohio. Its subsidiaries and affiliates are involved in the generation, transmission and distribution of electricity, as well as energy management and other energy-related services.

FirstEnergy Corp. is a large accelerated filer with public common equity float exceeding \$20 billion and would, therefore, be subject to the Commission's proposed rule on interactive data beginning with fiscal periods ending on or after December 15, 2008. FirstEnergy currently has seven subsidiary registrants that are non-accelerated filers and would be subject to the proposed rule beginning with fiscal periods ending on or after December 15, 2010.

While we generally support the Commission's initiative regarding interactive data and its intent to provide financial statement information in a form that would improve the usefulness to investors, we have some very serious concerns regarding the ultimate scope and, to a lesser extent, the timing of the proposed rule. Our concerns are specifically addressed in the following responses to certain questions posed by the Commission in its proposed rule on interactive data. The Commission's questions are indicated below in bold and italics, followed by our responses.

Should we adopt rules that require each filer's financial statements to be provided in interactive data format? If we do so, should we include a phase-in period or temporary exception for detailed tagging of the financial statement footnotes? Should schedules to the financial statements be tagged?

We support the proposed requirement of filing financial statements in interactive data format and agree that it would allow investors, analysts and other stakeholders to more efficiently capture and analyze financial statement information. We oppose, however, the proposed detailed tagging of financial statement footnote information. The proposed rule would require each complete footnote be tagged as a single block of text for year-1 filers (level (i)). While we agree that this proposed year-1 requirement would pose a minimal burden on preparers, we question how providing each footnote in a single block of text in XBRL format would be of more use to investors than our current HTML format.

In year 2, the proposed rule would require each significant accounting policy and each table within each footnote to be tagged as a separate block of text (levels (ii) and (iii)). In addition, each amount (i.e., monetary value, percentage, and number) within each footnote would be required to be separately tagged (level (iv)). At this proposed level of detail, we estimate that approximately 5,400 data elements would be required to be tagged in the Annual Report on Form 10-K for FirstEnergy and its registrant subsidiaries when the proposed rule takes full effect. Due to the complexity of our financial statements and related disclosures, our Form 10-Q and Form 10-K reports are typically finalized and converted to HTML format just prior to the filing deadline. We anticipate that it would take approximately 80 hours to tag and validate the data elements in our footnotes at the degree of detail proposed in levels (ii-iv). This would present a significant task to accomplish concurrently with the filing of our financial statements and disclosures in HTML format.

We strongly recommend that any requirement to tag footnote information be limited to the single block of text defined in level (i) and that the proposal for detailed tagging of financial statement footnotes and schedules be excluded from the Commission's final ruling.

Should the initial submission required by the proposed rules be a periodic report? If so, should it be a Form 10-Q for domestic issuers? Would this be an easier report for companies to prepare, or would it be best for companies to begin providing interactive data with respect to the fiscal year end financial statements?

We believe it would be appropriate for the first interactive data submission to be a Quarterly Report on Form 10-Q. The Form 10-Q is a less comprehensive filing than the Form 10-K and would, therefore, be less of a challenge for preparers as they continue to become familiar with interactive data formatting. Requiring the initial submission to be a Form 10-Q would also delay the first interactive data filing until after the end of the first quarter of 2009 for year-1 filers, allowing preparers extra time to educate themselves on the XBRL taxonomies and new software required for interactive data preparation.

Should we require all four levels for footnotes in the first year instead of using the phase-in approach for the more detailed tagging? Should detailed tagging of a filer's footnotes and schedules not be required until more than one year after its initial interactive data submission, for example, in year three or four?

As discussed above, we recommend that any requirement to tag footnote information be limited to the single block of text defined in level (i) and that there be no requirement for detailed tagging of financial statement footnotes and schedules. If the level of detailed tagging of financial statement footnotes and schedules is adopted as proposed, we recommend a delay in the phase-in of this requirement until year 3.

Is the most detailed level of tagging too prescriptive, or is it too broad? Would it help to achieve comparability among filers? Would it impose an unnecessary burden on filers in preparing their XBRL data compared to the potential benefit to consumers of data?

We believe the most detailed level of tagging in the proposed rule is too prescriptive and would not enhance comparability among filers. As described above, we anticipate approximately 5,400 data elements would be required to be tagged when the proposed rule takes full effect, requiring a significant number of extensions to the standard XBRL taxonomies. This level of detailed customization will impose an unnecessary burden on preparers and further deteriorate comparability for financial statement users.

Should the proposed rules require interactive data submissions for a filer's financial information provided under Form 8-K and 6-K, such as earnings releases or interim financial information? Should we require or permit interactive data for executive compensation?

We believe interactive data submissions should only be required for Forms 10-K and 10-Q and registration statements filed under the Securities Act, as contemplated in the proposed rule.

Should we permit interactive data information to be provided later than the related filing for the first year, rather than just the first filing? Should we provide a grace period for the first filing as to which the issuer is required to tag financial statement footnotes in detail? Is a grace period not needed?

We support the proposed grace period for the first interactive data filing and recommend that the grace period be expanded to apply to all year-1 filings. Without such a grace period, we anticipate that it would be a significant challenge to file our financial statements in interactive data format concurrently with our HTML filing.

Should any grace period either for the first filing or for subsequent filings be for fewer or more than 30 days, such as five, 20 or 45 days? What would the impact of a grace period be on the usefulness of interactive data?

We recommend a 30-day grace period for all year-1 filings. Assuming the proposal for detailed tagging of financial statement footnotes and schedules is adopted in year 2, we recommend a 30-day grace period for all year-2 and subsequent filings. If the detailed tagging requirement is excluded from the Commission's final ruling, we believe a 5-day grace period for all filings subsequent to year 1 is appropriate, having an insignificant impact on the usefulness of interactive data.

Should we adopt rules that require each filer to post interactive data from registration statements and periodic and transition reports on its corporate Web site, if it has one?

We believe that the posting of interactive data on a filer's Web site should be limited to Forms 10-K and 10-Q. We recommend excluding the proposed requirement for posting of registration statements filed under the Securities Act.

Should any or all interactive data be encompassed within the scope of officer certifications? Is there any reason to treat interactive data differently from traditional format data in this respect?

We support the Commission's proposal to exclude interactive data from the scope of officer certifications.

Should we require the involvement of auditors, consultants, or other third parties in the tagging of data? If assurance should be required, what should be its scope, and should any such requirement be phased in?

We support the Commission's position that interactive data should not be subject to auditor assurance.

FirstEnergy appreciates the opportunity to express our comments regarding the proposed rule on interactive data. We hope that the Commission will carefully consider our comments in developing the final provisions of its rulemaking.

Sincerely,

