



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