

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name FirstEnergy Corp		2 Issuer's employer identification number (EIN) 34-1843785	
3 Name of contact for additional information Greg Gawlik	4 Telephone No. of contact 1-800-643-9877	5 Email address of contact taxservices@firstenergycorp.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 76 South Main Street		7 City, town, or post office, state, and ZIP code of contact Akron, Ohio 44308	
8 Date of action December 1, 2019		9 Classification and description Distribution on common stock	
10 CUSIP number 337932107	11 Serial number(s)	12 Ticker symbol FE	13 Account number(s)

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► **On December 1, 2019, FirstEnergy Corp. ("FE") paid a quarterly distribution of \$0.38 per common share to its shareholders of record as of November 7, 2019.**

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ► **100% of the distribution paid on December 1, 2019 will be treated as nontaxable return of capital to the extent of the shareholders' tax basis. Tax basis in the common shares will be reduced by the amount of the nontaxable portion of the distribution. Any amount in excess of a shareholder's tax basis will be treated as gain for U.S. federal income tax purposes. Shareholders should consult their own tax advisors to determine the income tax consequences of their specific situation. FE is providing this Form for informational purposes only and not as legal or tax advice.**

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ► **Pursuant to Internal Revenue Code sections 301(c) and 316(a), the taxability of the distribution is based on FE's earnings and profits as computed for U.S. federal income tax purposes. FE's estimated current and accumulated earnings and profits applicable to 2019 distributions supports the disclosure that 100% of the December 1, 2019 distribution is a nontaxable return of capital to the extent of the shareholders' tax basis.**

FE did not have sufficient information at the time the distribution was paid to determine if a portion would be treated as a return of capital. Therefore, in accordance with IRS rules, the entire distribution was reported as a taxable dividend. Earnings and profits were computed in the ordinary course during 2020 in conjunction with the completion of FE's 2019 federal income tax return and it was determined that 100% of the December 2019 distribution should be treated as a nontaxable return of capital. FE will issue amended Forms 1099-DIV to shareholders.

Part II **Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ►

Internal Revenue Code sections 301(c) and 316(a).

18 Can any resulting loss be recognized? ► N/A

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ►

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**Sign
Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature ►

Gregory J. Gawlik

Date ►

6/29/2020

Print your name ► Gregory J. Gawlik

Title ► Assistant Controller, Tax

**Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if
self-employed

PTIN

Firm's name ►

Firm's EIN ►

Firm's address ►

Phone no.

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054