

ADOPTION ASSISTANCE PROGRAM

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INTRODUCTION

Eligible employees may receive reimbursement of up to \$5,000 to offset a portion of expenses incurred in the successful adoption of a child.

ELIGIBILITY

For the purposes of this program, the term “Company” means the operating companies and subsidiaries of FirstEnergy Corp. to which the FirstEnergy Adoption Assistance Program (“Plan” or “Program”) has been extended (see section entitled “Participating Employers”).

The Program is available to all active, regular, full-time, non-bargaining employees of the Company. In addition, full-time regular employees represented by a labor union, as indicated in the section titled “Participating Unions”, are eligible.

Eligible Child

To claim benefits under this Plan, the employee must have incurred eligible expenses to legally adopt a child under the age of 18 who is not biologically related to the employee or employee’s spouse. Kinship adoptions and stepchild adoptions do not qualify under this program.

Eligible Expenses

- Reasonable and necessary adoption fees
- Court costs
- Attorney fees
- Traveling expenses
- Other expenses directly related to and whose principal purpose is for the legal adoption of an eligible child

Ineligible Expenses

- Expenses incurred prior to becoming a full-time eligible employee of the Company
- Expenses incurred or submitted for reimbursement after employment with the Company ends
- Payments to or expenses for the biological parents (e.g., medical, living, counseling)
- Medical expenses
- Voluntary donations or contributions
- Costs paid using funds received from any federal, state, or local governmental program or charitable organization
- Expenses for adoption of a stepchild residing in the house of the natural parent
- Costs paid or reimbursed by your spouse’s adoption assistance program
- Expenses paid for a planned adoption that never becomes final

Limits

The maximum amount eligible for reimbursement per successful adoption is \$5,000. Only one claim may be submitted per child, even if both adoptive parents are eligible employees.

The maximum amount eligible for reimbursement under the Program per employee in a calendar year is \$5,000.

Reimbursement Process

Expenses should be submitted for reimbursement within the calendar year in which the adoption becomes final. The eligible employee must:

1. Complete an Adoption Assistance Program claim form (Form [X-3287](#))
2. Attach copies of itemized bills, receipts or other reasonable documentation that payments submitted for reimbursement were for eligible adoption expenses. A letter from an adoption agency or attorney listing the types of expenses and amounts that have been paid is an acceptable receipt. Canceled checks are not acceptable receipts.
3. Attach a copy of the final adoption decree.
4. Submit form and attachments to the Benefits department at mailstop A-GO-7 or email all documents to HRService@firstenergycorp.com
5. Reimbursement will be processed through the payroll system on a regular payroll cycle as soon as administratively practicable.

Employment Taxes

Amounts reimbursed under the Program are not subject to federal income tax withholding. However, these amounts are subject to Social Security, Medicare, and federal unemployment taxes, as well as applicable state and local income taxes. The reimbursed amount may be excluded from gross income for federal tax purposes depending on specific factors as set forth under applicable Internal Revenue Code provisions, related regulations, and other relevant guidance from the Internal Revenue Service.

All qualifying adoption expenses reimbursed under the Program will be shown in box 12 of the employee's Form W-2 with a code "T" to identify this amount. This amount will be included in the totals for Social Security wages and Medicare wages.

See Internal Revenue Service Publication 968, Tax Benefits for Adoption, and your personal tax advisor for additional information regarding adoption credit, the exclusion from income of benefits paid under an adoption assistance program, and income limits for credits and exclusions.

OTHER RELATED BENEFITS

Time Off

The Company's Leave of Absence Program includes provisions for eligible employees to utilize up to 12 work weeks of Family and Medical Leave during a rolling 12-month period for reasons that include the placement of a child for adoption and up to 160 hours of paid leave for eligible employees under the Family Care Leave Program. on www.myfirstrewards.com. Employees should discuss their eligibility for Family and Medical Leave and/or Family Care Leave with their local Human Resources representative or visit the Time Off Programs page on www.myfirstrewards.com.

Health Care

You may add a child to your medical, prescription drug, dental and/or vision coverage when the child is placed with you for adoption. ***You must notify the Human Resources Service Center and complete the necessary forms within 31 calendar days of the date of placement.*** For additional information, visit www.myfirstrewards.com.

OTHER FACTS AND INFORMATION

Type of Plan

The Plan is a specified fringe benefit plan under Internal Revenue Code 137.

Administration

The Plan is administered by FirstEnergy Service Company. FirstEnergy Corp. is the Plan Sponsor.

Questions involving the general interpretation or administration of this Program should be directed to the Benefits Department, FirstEnergy, 76 South Main Street, Akron, Ohio 44308.

This Program is Not an Employment Contract

This Program shall not be deemed to constitute a contract between the Company and any employee. Nothing herein contained shall be deemed to give any employee any right to be retained in the employ of the Company nor to interfere with the right of the Company to discharge any employee at any time and to treat the employee without regard to the effect which such treatment might have upon the employee as a participant in the Program.

Right to Amend Program

The Program may be amended or terminated by the Chief Executive Officer of FirstEnergy Corp. or his/her appointed designee at any time or for employees represented by a labor union in accordance with the applicable collective bargaining agreements.

Participating Employers and Identification Numbers

FirstEnergy Service Company
EIN 34-1968288

Ohio Edison Company
EIN 34-0437786

Pennsylvania Power Company
EIN 25-0718810

The Cleveland Electric Illuminating Company
EIN 34-0 150020

The Toledo Edison Company
EIN 34-4375005

Jersey Central Power and Light Company
EIN 21-0485010

Metropolitan Edison Company
EIN 23-0870 160

Pennsylvania Electric Company
EIN 25-07 18085

Monongahela Power Company
EIN 13-5229392

American Transmission Systems, Incorporated
EIN 34-1882848

West Penn Power Company
EIN 13-5480882

Potomac Edison Company
EIN 13-5323955

Additions or deletions to the list of Participating Employers may be made at any time at the sole discretion of the Program Administrator. An up-to-date listing of Participating Employers may be obtained from the Plan Administrator.

PARTICIPATING UNIONS

Participating Unions in accordance with the labor agreement between The Toledo Edison Company and:

International Brotherhood of Electrical Workers, A.F.L.-C.I.O.
Local Union No. 245

Participating Unions in accordance with the labor agreement between Metropolitan Edison Company and:

International Brotherhood of Electrical Workers A.F.L.-C.I.O.
Local Union No. 777

International Brotherhood of Electrical Workers A.F.L. –C.I.O.
Local Union No. 777S – Reading Call Center

Participating Unions in accordance with the labor agreement between Ohio Edison Company and:

International Brotherhood of Electrical Workers A.F.L.-C.I.O.
Local Union No. 1194

Utility Workers Union of America, A.F.L.-C.I.O.
Local Union Nos. 118/126

Participating Unions in accordance with the labor agreement between Jersey Central Power and Light Company and:

International Brotherhood of Electrical Workers A.F.L.-C.I.O.
Local Union No. 1289

Participating Unions in accordance with the labor agreement between The Toledo Edison Company, FirstEnergy Service Company and:

Office & Professional Employees International Union, A.F.L.-C.I.O.
Local Union No. 19

Participating Unions in accordance with the labor agreement between Pennsylvania Power Company and:

Utility Workers Union of America, A.F.L.-C.I.O.
Local Union No. 140

Participating Unions in accordance with the labor agreement between Pennsylvania Electric Company and:

Utility Workers Union of America, A.F.L.-C.I.O.
Local Union No. 180

International Brotherhood of Electrical Workers, A.F.L.-C.I.O.
Local Union No. 459

Participating Unions in accordance with the labor agreement between The Cleveland Electric Illuminating Company and:

Utility Workers Union of America, A.F.L.-C.I.O.
Local Union No. 270

Participating Unions in accordance with the labor agreement between Monongahela Power Company and:

International Brotherhood of Electrical Workers, A.F.L.-C.I.O.
Local Union No. 2357

International Brotherhood of Electrical Workers, A.F.L.-C.I.O.
Local Union No. 50

Participating Unions in accordance with the labor agreement between FirstEnergy Service Company on behalf of Allegheny Energy Supply, LLC and the Potomac Edison Company and West Penn Power Company doing business as Allegheny Energy:

Utility Workers Union of America, A.F.L.-C.I.O.
Local Union No. 102

**Participating Unions in accordance with the labor agreements between
Monongahela Power Company and:**

Utility Workers Union of America, A.F.L.-C.I.O
Local Union No. 304