



**Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities**

Employee Plans
P.O. Box 2508
Cincinnati, OH 45201

Jennifer S. Noble
c/o Calfee Halter & Griswold, LLP
1405 East Sixth Street
Cleveland, OH 44114-1607

Date:

December 10, 2020

Employer ID number:

34-1843785

Plan name:

FirstEnergy Corp Master Pension
Plan

Plan number:

001

Document Locator Number (DLN):

29007245050000

Person to contact:

Name: Pamela Griffin

ID number: 1000243730

Telephone: (312) 292-3812

Dear Applicant:

We're issuing this favorable determination letter for your plan listed above, based on the information you provided. Our favorable determination applies only to the status of your plan under the Internal Revenue Code (IRC) Section 401(a). In order to rely on this letter as proof of the plan's status, you must keep this letter, the application forms, the information submitted with the application, and all other correspondence.

Your determination letter doesn't apply to any qualification changes that become effective, any guidance issued, or any statutes enacted after the dates specified in the applicable Required Amendments List you submitted with your application.

This letter considered up to the 2017 Required Amendments List changes in plan qualification requirements.

This determination letter also applies to the amendments dated on 8-25-20, 2-24-20, 12-23-19, and 6-13-19.

This determination letter also applies to the amendments dated on 12-26-18, 11-15-18, 7-31-18, and 3-22-18.

This determination letter also applies to the amendments dated on 12-18-17, 2-23-17, 12-20-16, and 1-20-16.

The information on the enclosed addendum is an integral part of this determination. Please read it and keep it with this letter.

Your plan's continued qualification in its present form will depend on its effect in operation (Treasury Regulations Section 1.401-1(b)(3)) and on satisfying reporting requirements. We may review and determine the status of the plan in operation periodically.

You can find more information on favorable determination letters in Publication 794, Favorable Determination Letter, including:

- The significance and scope of reliance on this letter.
- The effect of any elective determination request in your application materials.
- The reporting requirements for qualified plans.
- Examples of the effect of a plan's operation on its qualified status.

You can get a copy of Publication 794 by visiting our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you submitted a Form 2848, Power of Attorney and Declaration of Representative, or Form 8821, Tax Information Authorization, with your application and asked us to send your authorized representative or appointee copies of written communications, we will send a copy of this letter to him or her.

If you have questions, you can contact the person at the top of this letter.

Sincerely,

Khin M. Chow

Khin M. Chow
Director, Employee Plans
Rulings and Agreements

Enclosures:
Addendum

cc:

Addendum to Letter 5274

Employer Name: FirstEnergy Corp.
Employer ID number: 34-1843785

Plan name: Master Pension Plan
Plan number: 001

This determination letter is also applicable to the amendment executed on 12-16-15.