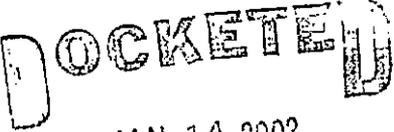


PENNSYLVANIA PUBLIC UTILITY COMMISSION
Uniform Cover and Calendar Sheet

1. REPORT DATE: December 17, 2001	2. BUREAU AGENDA NO.: DEC-2001-FUS-1434R*
3. BUREAU: Fixed Utility Services	
4. SECTION(S): Finance/Tariffs	5. PUBLIC MEETING DATE:
6. APPROVED BY: Director: Rosenthal 3-5242 Manager: Wilson 3-6162 Legal Review by:	December 19, 2001
7. PERSONS IN CHARGE: Glunz 5-4364 Staver 7-7703	 JAN 14 2002
8. DOCKET NO.: R-00016850	

9. (a) **CAPTION** (abbreviate if more than 4 lines)
(b) **Short summary of history & facts, documents & briefs**
(c) **Recommendation**

DOCUMENT FOLDER

- (a) PPL Electric Utilities Corporation (PPL) filed Supplement No. 18 to Electric Pa. P.U.C. No. 201 for an increase in its State Tax Adjustment Surcharge (STAS) due to an increase in the Revenue Neutral Reconciliation tax liability. The Office of Consumer Advocate filed a formal complaint docketed at R-00016850C0001 which has been assigned to the Office of Administrative Law Judge.
- (b) On December 14, 2001, PPL and intervening parties reached a joint settlement agreement on various issues relating to the instant filing. Among others things, the Settlement Agreement will allow PPL to recover in rates on a full and current basis, that portion of its 2002 RNR tax liability which can be recovered under its existing total rate cap. That portion of PPL's 2002 RNR liability which cannot be recovered in 2002 under its current rate caps will be deferred for future recovery.
- (c) The Bureau of Fixed Utility Services recommends that the filing, as amended by the Settlement Agreement, be approved and that the proposed Order be adopted.

10. **MOTION BY:** Commissioner Fitzpatrick

Commissioner Chm. Thomas - No
Commissioner Wilson - Concurring
in result

SECONDED: Commissioner Bloom

CONTENTS OF MOTION:

1. That the Commission issue Orders in these proceedings consistent with the Petitions originally filed by the EDC's, with the modifications set forth below.

CONTINUED

CONTENT OF MOTION:

2. That to the extent they have not already done so, each electric utility shall be instructed to reflect in its generation charge that portion of its tax liability which is attributable to sales of electricity.

3. That the Office of Administrative Law Judge shall process the complaints against these filings in such a manner as to allow the Commission to adjudicate the complaints within sixty (60) days of the entry date of the Orders issued pursuant to this Motion.

4. That Duquesne Light Company and Citizens Electric Company shall begin to collect the full amount of their increased tax liability in January 2002, consistent with Ordering Paragraph #2.

5. That each company, in its compliance filing, shall reflect its final STAS calculation taking into consideration the most recently available utility revenues and the newly-revised GRT tax rate of 59 mills as published in the November 30, 2001, *Pennsylvania Bulletin*.

6. That the petitions to intervene that have been filed are granted.

7. That the Office of Trial Staff recommendations are granted, in part, and denied, in part, as consistent with this Motion.

8. That the Bureau of Fixed Utility Services and the Law Bureau jointly prepare Orders consistent with this Motion.

Statement of Commissioner Aaron Wilson, Jr. attached.

**EDCs' 2002 RNR RECOVERY
PETITIONS****Public Meeting December 19, 2001****PIKE COUNTY LIGHT AND
POWER CO.,****DEC-2001-FUS-1433*
DEC-2001-OTS-37
R-00016849****PPL ELECTRIC UTILITIES
CORPORATION****DEC-2001-FUS-1434R*
DEC-2001-OTS-34
R-00016850 ✓****PENNSYLVANIA POWER
COMPANY****DEC-2001-FUS-1435R*
DEC-2001-OTS-35
R-00016851****METROPOLITAN EDISON
COMPANY****DEC-2001-FUS-1436R*
DEC-2001-OTS-29
R-00016852****PENNSYLVANIA ELECTRIC
COMPANY****DEC-2001-FUS-1437R*
DEC-2001-OTS-30
R-00016853****DUQUESNE LIGHT COMPANY****DEC-2001-FUS-1438R*
DEC-2001-OTS-38
R-00016854****UGI UTILITIES, INC.****DEC-2001-FUS-1439R*
DEC-2001-OTS-31
R-00016855****WEST PENN POWER COMPANY****DEC-2001-FUS-1441R*
DEC-2001-OTS-36
R-00016857****WELLSBORO ELECTRIC
COMPANY****DEC-2001-FUS-1444*
DEC-2001-OTS-32
R-00016892****CITIZEN'S ELECTRIC COMPANY****DEC-2001-FUS-1442*
R-00016872****PECO ENERGY COMPANY****DEC-2001-FUS-1440R*
R-00016856**

PENNSYLVANIA PUBLIC UTILITY COMMISSION
HARRISBURG, PENNSYLVANIA 17105-3265

56-2

Pike County Light and Power Company filed	Public Meeting
Supplement No. 9 to Electric – Pa.P.U.C.	December 19, 2001
No. 8 for an increase in its State Tax	DEC-2001-FUS- 1433
Adjustment Surcharge	Docket No. R-00016851

STATEMENT OF COMMISSIONER WILSON

I concur with the result only in this proceeding. Pike County Light and Power Company (Pike County) and similarly situated petitioners seek approval of their State Tax Adjustment Surcharge (STAS) pursuant to 66 Pa.C.S. §2804(4)(iii)-(iv) and 2810. The Office of Consumer Advocate filed a Formal Complaint against Pike County's proposal.

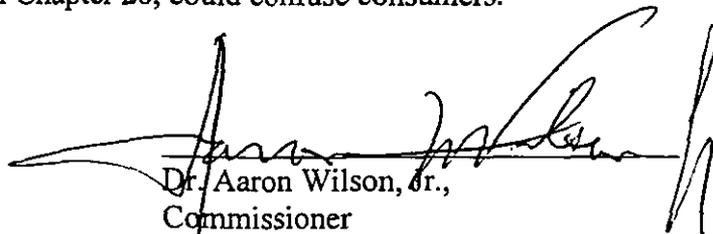
Section 2804(4)(iii) authorizes Commission approval for any adjustment in the gross receipts tax (GRT) imposed on electric distribution companies and electric generation suppliers developed by the Department of Revenue. Section 2804(4)(iii) allows the Commission to expedite such proceedings. Section 2810 of the Public Utility Code governs the recovery of gross receipts tax (GRT).

The Department of Revenue adjusted the gross receipts tax (GRT) of Pike County and the other Petitioners for calendar year 2002, as permitted by Section 2810 of the Public Utility Code, in conjunction with a reduction in other taxes.

Tax adjustments are not anticompetitive unless reflected in the generation shopping credit as proposed by the Office of Trial Staff (OTS). Taxes are treated differently in Chapter 28 than generation, distribution, or transmission charges. Chapter 28 imposes ultimate tax liability on an Electric Distribution Company (EDC) for any unpaid taxes owed by any Electric Generation Supplier (EGS). That approach is not taken with other transmission, generation, or distribution charges. Compare 66 Pa.C.S. §2804(4)(iii)(G) and 2804(16) with Section 2804(3).

I agree that we should not waive or defer the recovery of tax adjustments because that only costs more later. However, I remain concerned that the mixing of taxes with other charges, given their different treatment in Chapter 28, could confuse consumers.

12/19/01
Date


Dr. Aaron Wilson, Jr.,
Commissioner

MOTION OF COMMISSIONER TERRANCE J. FITZPATRICK

These matters involve filings pursuant to 66 Pa. C.S. §2804(16) by the above-named electric utilities to collect increases in their state tax liability pursuant to the "Revenue Neutral Reconciliation" ("RNR") formula provided for in the Electricity Generation Customer Choice and Competition Act, 66 Pa. C.S. §2810. Duquesne Light Company and Citizens Electric Company proposed to begin collecting these costs in March 2002 and February 2002, respectively. The remaining companies requested immediate recovery for these costs.

On December 17, 2001, the Bureau of Fixed Utility Services ("FUS") submitted recommendations that the Commission approve settlement agreements entered into by the parties in these proceedings. The parties which have joined in the settlements consist of the electric utilities, OCA, the Office of Small Business Advocate ("OSBA"), Industrial Customer Groups, and the Mid-Atlantic Power Supply Association ("MAPSA"). The Commission's Office of Trial Staff ("OTS") stated that it does not oppose the settlement agreements, but it does not join in them. Pike County Light and Power Company, Citizens Electric Company and Wellsboro Electric Company did not file settlement agreements.

The major provisions of the respective settlement agreements are similar. They allow the electric utilities to increase rates in January 2002 up to each of the utilities' respective rate caps.¹ However, for the amounts of tax liability which cannot be collected under capped rates in 2002, these amounts are deferred and the utilities are given the right to collect them from January to December of 2003. Customers will also pay 6% interest on these deferred amounts.

Several agreements also provide that, with PUC approval, electricity generation suppliers shall obtain a one-time waiver of regulations that require more than one notice to customers of increases in the suppliers' charges. In addition, the settlement petitions provide that formal complaints against the respective filings shall be deemed satisfied upon Commission approval of the settlement agreements. Also, in contrast to the purpose of deferring certain costs, provisions were included in several settlements which allow industrial customers to elect to pay their share of the 2002 RNR tax increase during 2002, instead of waiting until 2003 to pay the deferred amount plus carrying charges.²

Some of the EDCs provided reasons why the agreements are in the public interest, such as:

¹ Under the Electricity Competition Act, the rates of electric utilities were capped, at the level of their rates in effect in January 1997, for the duration of the period that the utilities are collecting stranded costs. The rate caps are subject to exceptions in circumstances described in the Act. 66 Pa. C.S. §2804(4)(iii).

² This provision was included in the settlement agreements filed by West Penn Power Company, Pennsylvania Electric Company and Metropolitan Edison Company.

- (1) The resulting rates will not exceed the rate caps;
- (2) The resulting rates are pro-competitive because the utilities' shopping credits will increase to reflect taxes related to the utilities' generation charges;
- (3) The resulting rates will allow the utilities to recover the tax expenses in a timely manner; and,
- (4) The settlements minimize the costs of protracted litigation and regulatory uncertainty.

I do not agree that the settlement agreements resolve the issues in a manner consistent with the public interest. It is rare that I would vote to reject settlement agreements, but these are rare cases. The ultimate responsibility for upholding the Public Utility Code and the public interest lies with this Commission, not with the parties in these proceedings. To explain my position, I will address each of the reasons provided in support of the settlement agreements.

1. The resulting rates will not exceed the utilities' rate caps.

It may be true that the settlement agreements will, temporarily, keep total rates below the capped levels, but only by putting off recovery of current tax liability to a future period, and burdening customers with carrying charges on the deferred balance. To maintain the rate caps in 2002, the agreements would inappropriately impose an added liability in 2003. If the utilities again incur additional tax liability next year which they cannot recover under their rate caps, then customers in 2003 will face that new liability, plus the unrecovered tax liability from this year, plus 6% interest on the deferred liability. At that point, if the Commission were again to pursue the short-term goal of preserving the rate caps, it would again have to literally "pass the buck" and push even more tax liability into the future.

Clearly, this deferral mechanism is not in the public interest.

2. The resulting rates are pro-competitive because the utilities' shopping credits will be increased to reflect their generation-related tax liability.

I agree that the utilities' generation charges should reflect their generation-related tax liability, but approval of the settlement agreements is not necessary to produce this result. As set forth below, we will direct the utilities to reflect their generation-related tax liability in their generation charges, if they have not done so already.

3. *The resulting rates allow recovery of tax expenses in a "timely manner."*

Apparently, the word "timely" is used here in a relative sense. Recovery of some current tax liability in 2003 may be more "timely" than recovering it in 2004, but it is not as "timely" as recovery in 2002.

It is an important regulatory principle that expenses should be recovered on a pay-as-you-go basis rather than put off until a future period. PA PUC v. Pennsylvania American Water Co., R-922428, Opinion and Order at 22-24, 1993 Pa. PUC Lexis 79. The settlement agreements violate this principle by literally "passing the buck" on recovery of today's expenses to a future period. This is not in the public interest. Additionally, the settlement agreements ultimately require customers to pay more since carrying charges have been added to the amount recoverable in 2003.

4. *The settlements minimize the cost of protracted litigation and regulatory uncertainty.*

It is true that adoption of the settlement agreements would eliminate the formal complaints that have been filed, but only by violating the principles set forth above. The litigants in these complaint cases will have to decide for themselves whether the difference between allowing current recovery rather than recovery next year—with interest—is so fundamental as to warrant "protracted litigation."

For the reasons set forth above, I will move that the Commission reject the settlement agreements and adopt the petitions originally filed by the EDCs, with the following modifications and additional provisions. First, for the companies that have not already done so, the portion of the electric utilities' tax liability which is attributable to their sales of electricity should be recovered in the electric utilities' generation charges. Second, Duquesne Light Company and Citizens Electric Company should be directed to begin recovering the full amount of their tax liability in January 2002. Third, the Office of Administrative Law Judge should process the complaints against the filings of the utilities in such a manner as to allow the Commission to adjudicate the complaints within sixty (60) days of the entry date of the Orders issued pursuant to this Motion, in accordance with 66 Pa. C.S. §2804(16). Fourth, in each company's compliance filing, it shall reflect its final STAS calculation taking into consideration the most recently available utility revenues and the newly-revised GRT tax rate of 59 mills as published in the November 30, 2001, *Pennsylvania Bulletin*. Fifth, the petitions to intervene that have been filed should be granted.

THEREFORE, I MOVE:

1. That the Commission issue Orders in these proceedings consistent with the petitions originally filed by the EDCs, with the modifications set forth below.

2. That to the extent they have not already done so, each electric utility shall be instructed to reflect in its generation charge that portion of its tax liability which is attributable to sales of electricity.
3. That the Office of Administrative Law Judge shall process the complaints against these filings in such a manner as to allow the Commission to adjudicate the complaints within sixty (60) days of the entry date of the Orders issued pursuant to this Motion.
4. That Duquesne Light Company and Citizens Electric Company shall begin to collect the full amount of their increased tax liability in January 2002, consistent with Ordering Paragraph #2.
5. That each company, in its compliance filing, shall reflect its final STAS calculation taking into consideration the most recently available utility revenues and the newly-revised GRT tax rate of 59 mills as published in the November 30, 2001, *Pennsylvania Bulletin*.
6. That the petitions to intervene that have been filed are granted.
7. That the Office of Trial Staff recommendations are granted, in part, and denied, in part, as consistent with this Motion.
8. That the Bureau of Fixed Utility Services and the Law Bureau jointly prepare Orders consistent with this Motion.

Date: December 19, 2001

Terrance J. Fitzpatrick
Terrance J. Fitzpatrick
Commissioner



COMMONWEALTH OF PENNSYLVANIA
PENNSYLVANIA PUBLIC UTILITY COMMISSION
P.O. BOX 3265, HARRISBURG, PA 17105-3265

IN REPLY PLEASE
REFER TO OUR FILE
R-00016850

DECEMBER 21, 2001

D KLEPPINGER ESQUIRE
P POLACEK ESQUIRE
K S MILLER ORNER ESQUIRE
MCNEES WALLACE & NURICK LLC
100 PINE STREET
PO BOX 1166
HARRISBURG PA 17108-1166

DOCUMENT
FOLDER

PPL Electric Utilities Corporation filed Supplement No. 18 to Electric Pa. P.U.C. No. 201 for an increase in its State Tax Adjustment Surcharge due to an increase in the Revenue Neutral Reconciliation tax liability

DOCKETED

DEC 27 2001

To Whom It May Concern:

This is to advise you that the Commission in Public Meeting on November 19, 2001 has adopted an Order in the above entitled proceeding.

An Order has been enclosed for your records.

Very truly yours,

James J. McNulty
Secretary

fg
encls
cert. mail

See Attached Listing for Additional Parties of Record.

D KLEPPINGER ESQUIRE
P POLACEK ESQUIRE
K S MILLER ORNER ESQUIRE
MCNEES WALLACE & NURICK LLC
100 PINE STREET
PO BOX 1166
HARRISBURG PA 17108-1166

JOHN H ISOM
ONE COMMERCE SQUARE
417 WALNUT STREET
HARRISBURG PA 17101-1904

KENT D MURPHY ESQUIRE
WARD L SMITH ESQUIRE
2301 MARKET STREET S-23-1
PO BOX 8699
PHILADELPHIA PA 19101

IRWIN A POPOWSKY ESQUIRE
TANYA J MCCLOSKEY
OFFICE OF CONSUMER ADVOCATE
555 WALNUT STREET 5TH FLOOR
FORUM PLACE
HARRISBURG PA 17101-1923

STEVEN C GRAY ESQUIRE
OFFICE OF SMALL BUSINESS ADVOCATE
COMMERCE BUILDING SUITE 1102
300 NORTH SECOND STREET
HARRISBURG PA 17101

ROBERT D KNECHT
INDUSTRIAL ECONOMICS INC
2067 MASSACHUSETTS AVENUE
CAMBRIDGE MA 02140

JAMES H CAWLEY ESQUIRE
RHOADS & SINON LLP
ONE SOUTH MARKET SQUARE
PO BOX 1146
HARRISBURG PA 17108-1146

PENNSYLVANIA
PUBLIC UTILITY COMMISSION
Harrisburg, PA. 17105-3265

Public Meeting held December 19, 2001

Commissioners Present:

Glen R. Thomas, Chairman, Dissenting
Robert K. Bloom, Vice Chairman
Aaron Wilson, Jr., Concurring in result -- Statement attached
Terrance J. Fitzpatrick

PPL Electric Utilities Corporation filed Supplement
No. 18 to Electric Pa. P.U.C. No. 201 for an
increase in its State Tax Adjustment Surcharge due
to an increase in the Revenue Neutral
Reconciliation tax liability

Docket Number:
R-00016850

**DOCUMENT
FOLDER**
BY THE COMMISSION:

ORDER

DOCKETED
DEC 27 2001

On October 29, 2001, PPL Electric Utilities Corporation (PPL) filed Supplement No. 18 to Electric Pa. P.U.C. No. 201 for an increase in its State Tax Adjustment Surcharge (STAS) pursuant to Section 2810 of the Electricity Generation Customer Choice and Competition Act (Customer Choice Act) (66 Pa. C.S. §§ 2810) and 52 Pa. Code Section 54.91 *et seq.* The filing was made as a single issue rate proceeding pursuant to Section 1308(a) of the Public Utility Code, 66 Pa. C.S. §1308(a) to recover an increase in state taxes incurred pursuant to its revenue neutral reconciliation (RNR) liability. The proposed rate increase would cause PPL to exceed its rate cap for certain retail rate schedules.

On September 29, 2001, The Pennsylvania Department of Revenue (DOR) published in the Pennsylvania Bulletin notice of an increase in the RNR for calendar year 2002. The rate increased the electric utility gross receipts tax (GRT) from 44 mills to 60 mills. 31 Pa.B 5507 (September 29, 2001). On November 30, 2001,

DOR published in the Pennsylvania Bulletin a revised RNR rate of 59 mills for calendar year 2002. The revision was necessary due to revised electric gross receipts data and the identification of additional tax payments that should be included in the RNR calculation.

Sections 2804(16) of the Customer Choice Act, 66 Pa. C. S. § 2804(16) provides for collection of the RNR tax liability from utility customers. Regulations at 52 Pa. Code §§ 54.91 *et seq.* set forth the procedures for an electric distribution utility to follow in order to collect RNR tax increases. PPL's instant filing has been submitted pursuant to, and in compliance, with these regulations.

PPL's filing becomes effective on 60 days notice for service rendered on and after January 1, 2002. As filed, Supplement No. 18 is based on a GRT tax rate of 60 mills and increases PPL's STAS from (0.73%) to 1.19%. The 1.19% STAS rate reflects an increase in RNR tax liability of \$40.9 million; a decrease in Capital Stock Tax liability of \$7.8 million; a decrease in Public Utility Realty Tax (PURTA) liability of \$4.1 million; and an overcollection of \$419,245 which is to be refunded to customers in the 2002 STAS. The total tax liability associated with the new-STAS rate of 1.19% is \$30.5 million, after being grossed up for the effect of the GRT. A substantial portion of the increased tax liability can be recovered within PPL's current rate caps; however, the recovery of the increase in state tax liability, based on a GRT of 60 mills, would cause certain retail rate schedules to exceed the rate cap by approximately 1.21%, or \$4.6 million.

On November 13, 2001, PECO Energy Company, on November 28, 2001, the Office of Small Business Advocate (OSBA) and PP&L Industrial Customer Alliance (PPLICA), and on December 7, 2001, the Mid-Atlantic Powers Suppliers Association (MAPSA), respectively, each filed a Petition to Intervene in the instant proceeding as a full party.

On November 19, 2001, the Office of Consumer Advocate (OCA) filed a formal complaint docketed at R-00016850C0001 to ensure that any increase in PPL's rates above the current rate cap level is just and reasonable. The objective of the OCA's complaint is to protect the interest of PPL's customers. This complaint has been assigned to the Office of Administrative Law Judge for disposition. On December 5, 2001, PPL filed an Answer to the OCA's complaint.

On December 14, 2001, PPL, OCA, OSBA, PPLICA, and MAPSA filed a Joint Settlement Agreement (Settlement Agreement) relating to various issues in PPL's instant filing. Among other things, the Settlement Agreement would allow PPL to recover in rates, on a full and current basis, that portion of its 2002 RNR tax liability which could be recovered under its existing total rate cap. That portion of PPL's 2002 RNR liability which could not be recovered in 2002 under its current rate caps would be deferred for future recovery.

As to the Settlement Agreement proposing the use of a deferral mechanism, including the 6 percent carrying charge, for recovery of this tax increase, we do not believe it is in the public interest. If the utility incurs additional tax liability next year which it cannot recover under its rate caps, then customers in 2003 will face that new tax liability plus the unrecovered tax liability from this year in addition to the carrying charges on the deferred tax liability. We are not satisfied with the terms of the Settlement Agreement that simply delay the recovery of these expenses to a future period.

Upon full consideration of the matter before us, we find that approval of the original filing, as modified by this Order, is in the public interest. Based upon the information submitted, we are satisfied that the proposed rates, as modified herein, accurately reflect known and measurable changes in PPL's state tax liability and,

thus, are just and reasonable within the meaning of Section 2804(16)(ii). However, our approval of these proposed rates does not preclude the Commission from considering the further issues raised in the pending complaint against the filing. Adjudication of the complaint should be completed in 60 days.

Accordingly, PPL shall file a compliance STAS calculation to become effective on January 1, 2002. The calculation will use the most recently available utility revenues and the newly revised GRT tax rate of 59 mills.

As to customer notice, PPL proposes to notify its customers by bill insert as soon as practicable. In addition, PPL will distribute a news release containing a description of the effect of the STAS to the major newspapers in its service areas. Pursuant to 52 Pa. Code § 53.45(g), requirements for public notice of the proposed rate change shall be in given in the manner we so direct, and we agree with the method of notification proposed by PPL; THEREFORE,

IT IS ORDERED:

1. That the filing by PPL Electric Utilities Corporation for recovery of the Revenue Neutral Reconciliation tax increase and other state tax adjustments through the State Tax Adjustment Surcharge, is hereby approved as modified herein and subject to later adjudication of the Complaint filed by the Office of Consumer Advocate at R-00016850C0001.

2. That Supplement No. 18 to Electric - Pa. P.U.C. No. 201 is hereby approved and that PPL Electric Utilities Corporation shall file a compliance tariff supplement with its final STAS calculation to become effective on January 1, 2002.

3. That PPL Electric Utilities Corporation reflect in its generation and transmission charges, for purposes of the Price to Compare, that portion of its tax liability which is attributable to sales of electricity.

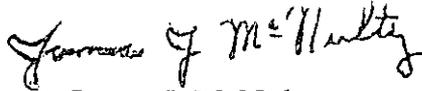
4. That PPL Electric Utilities Corporation institute public notice of the RNR surcharge by way of customer bill inserts and by news release to major newspapers and radio and television stations in its service areas.

5. That the Petitions to Intervene filed by PECO Energy Company, the Office of Small Business Advocate, PP&L Industrial Customer Alliance and the Mid-Atlantic Powers Suppliers Association be hereby granted.

6. That the Office of Trial Staff recommendations are granted, in part, and denied, in part, as consistent with this Order.

7. That the Office of Administrative Law Judge shall process the complaint against this filing in such a manner as to allow the Commission to adjudicate the complaints within sixty (60) days of the entry date of this Order.

BY THE COMMISSION,



James J. McNulty
Secretary

(SEAL)

ORDER ADOPTED: December 19, 2001

ORDER ENTERED: **DEC 21 2001**

2. Article Number



7106 4575 1293 1145 0744

3. Service Type **CERTIFIED MAIL**

4. Restricted Delivery? (Extra Fee) Yes

1. Article Addressed to:

D KLEPPINGER ESQUIRE
 P POLACEK ESQUIRE
 MCNEES WALLACE & NURICK
 100 PINE STREET
 PO BOX 1166
 HARRISBURG PA 17108-1166

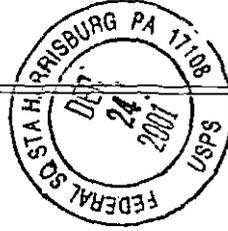
R-0116850 0

COMPLETE THIS SECTION ON DELIVERY

A. Received by (Please Print Clearly) *Dennis Heigs* B. Date of Delivery *DEC 24 2001*

C. Signature *[Signature]* Agent Addressee

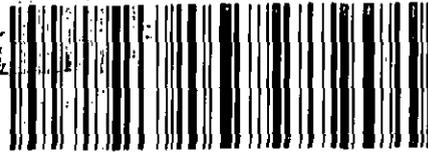
D. Is delivery address different from item 1? Yes No
 If YES, enter delivery address below:



PS Form 3811, June 2000

Domestic Return Receipt

2. Article Number



7106 4575 1293 1145 0751

3. Service Type **CERTIFIED MAIL**

4. Restricted Delivery? (Extra Fee) Yes

1. Article Addressed to:

R-0116850 0

JOHN H ISOM
 ONE COMMERCE SQUARE
 417 WALNUT STREET
 HARRISBURG PA 17101-1904

COMPLETE THIS SECTION ON DELIVERY

A. Received by (Please Print Clearly) *RICH MAUCH* B. Date of Delivery *DEC 26 2001*

C. Signature *[Signature]* Agent Addressee

D. Is delivery address different from item 1? Yes No
 If YES, enter delivery address below:

PS Form 3811, June 2000

Domestic Return Receipt

2. Article Number



7106 4575 1293 1145 0768

3. Service Type **CERTIFIED MAIL**

4. Restricted Delivery? (Extra Fee) Yes

1. Article Addressed to:

R-0116850 0

KENT D MURPHY ESQUIRE
 WARD L SMITH ESQUIRE
 2301 MARKET STREET S-23-1
 PO BOX 8699
 PHILADELPHIA PA 19101

COMPLETE THIS SECTION ON DELIVERY

A. Received by (Please Print Clearly) B. Date of Delivery *12-24-01*

C. Signature *[Signature]* Agent Addressee

D. Is delivery address different from item 1? Yes No
 If YES, enter delivery address below:

PS Form 3811, June 2000

Domestic Return Receipt

2. Article Number



7106 4575 1293 1145 0775

3. Service Type **CERTIFIED MAIL**

4. Restricted Delivery? (Extra Fee) Yes

1. Article Addressed to:

R-80016850 0

ROBERT D KNECHT
 INDUSTRIAL ECONOMICS INC
 2067 MASSACHUSETTS AVENUE
 CAMBRIDGE MA 02140

COMPLETE THIS SECTION ON DELIVERY

A. Received by (Please Print Clearly)

B. Date of Delivery *12/26*

C. Signature *[Signature]*

Agent
 Addressee

D. Is delivery address different from item 1?
 If YES, enter delivery address below: Yes
 No

DEC 26 2001

PS Form 3811, June 2000

Domestic Return Receipt

2. Article Number



7106 4575 1293 1145 0782

3. Service Type **CERTIFIED MAIL**

4. Restricted Delivery? (Extra Fee) Yes

1. Article Addressed to:

R-80016850 1

JAMES H CAWLEY ESQUIRE
 RHOADS & SINON LLP
 ONE SOUTH MARKET SQUARE
 PO BOX 1146
 HARRISBURG PA 17108-1146

COMPLETE THIS SECTION ON DELIVERY

A. Received by (Please Print Clearly)

B. Date of Delivery *DEC 26 2001*

C. Signature *[Signature]*

Agent
 Addressee

D. Is delivery address different from item 1?
 If YES, enter delivery address below: Yes
 No

PS Form

Domestic Return Receipt

ACKNOWLEDGEMENT OF RECEIPT & ACCEPTANCE OF SERVICE

AND NOW, to wit, this _____ day of _____, 20__,

the undersigned, as evidenced by execution hereof, acknowledges receipt, and accepts service of an Order an official Commission document entered, issued, or otherwise promulgated under date of December 21, 2001 at Docket No.R-00016850 on behalf of:

STEVEN C GRAY ESQUIRE
OFFICE OF SMALL
BUSINESS ADVOCATE
COMMERCE BLDG STE 1102
300 NORTH SECOND STREET
HARRISBURG PA 17101

RECEIVED

DEC 31 2001

BUSINESS

KC?

D. Pauger
Signature

Kindly sign and date this acceptance of service and acknowledgement of receipt, and, return the same for filing to:

SECRETARY'S BUREAU RECORD RETENTION
PA PUBLIC UTILITY COMMISSION
KEYSTONE BUILDING 2ND FLOOR
400 NORTH STREET
Harrisburg, PA 17105-3266

PA.P.U.C.
SECRETARY'S BUREAU

02 JAN -8 PM 2:34

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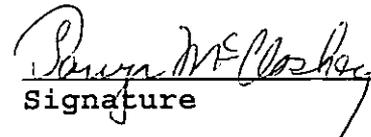
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ACKNOWLEDGEMENT OF RECEIPT & ACCEPTANCE OF SERVICE

AND NOW, to wit, this 21st day of December, 2001,

the undersigned, as evidenced by execution hereof, acknowledges receipt, and accepts service of an Order an official Commission document entered, issued, or otherwise promulgated under date of December 21, 2001 at Docket No.R-00016850 on behalf of:

IRWIN A POPOWSKY ESQUIRE
OFFICE OF CONSUMER ADVOCATE
FORUM PLACE
555 WALNUT STREET 5TH FLOOR
HARRISBURG PA 17101-1921


Signature

Kindly sign and date this acceptance of service and acknowledgement of receipt, and, return the same for filing to:

SECRETARY'S BUREAU RECORD RETENTION
PA PUBLIC UTILITY COMMISSION
KEYSTONE BUILDING 2ND FLOOR
400 NORTH STREET
Harrisburg, PA 17105-3265

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