

Brandon J. Pierce, Esq.
Senior Attorney | Legal Department
Direct Dial: 215-684-6219
E-mail: Brandon.Pierce@pgworks.com

March 9, 2018

VIA E-FILING

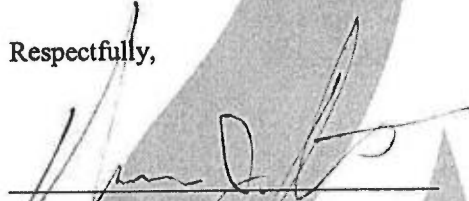
Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
2nd Floor, 1 North
400 North Street
Harrisburg, PA 17120

Re: Tax Cuts and Jobs Act of 2017
Docket No. M-2018-2641242

Dear Secretary Chiavetta:

On behalf of Philadelphia Gas Works ("PGW"), please accept this letter stating that, as a municipally owned utility, PGW is not subject to any type of income tax. Therefore, the Tax Cuts and Jobs Act of 2017 will not impact PGW's tax liabilities. A signed verification is also attached to this letter. Please contact me if you have any questions.

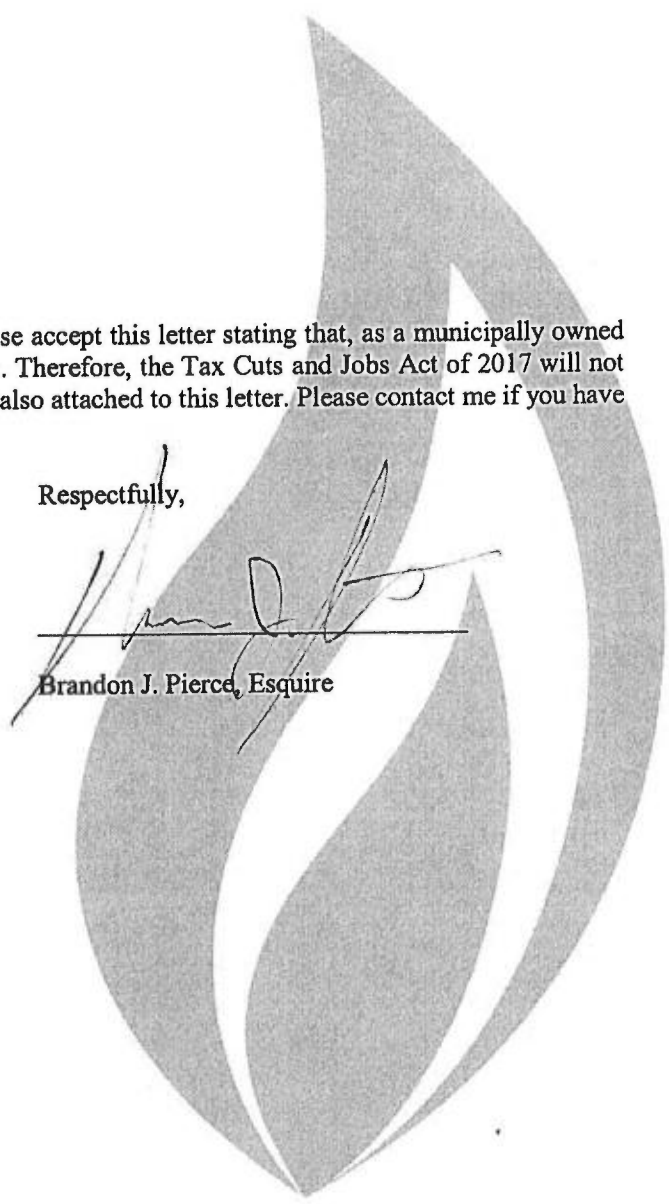
Respectfully,



Brandon J. Pierce, Esquire

Enclosure

cc: Erin Laudenslager (claudensla@pa.gov)
James Mullins (jamullins@pa.gov)

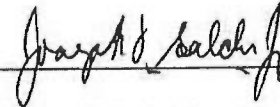


VERIFICATION

I, Joseph F. Golden, Jr., hereby state that I am Executive Vice President and Acting Chief Financial Officer for Philadelphia Gas Works, I am authorized to make this verification on its behalf, the facts above set forth in the foregoing document are true and correct (or are true and correct to the best of my knowledge, information and belief), and that I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18Pa. C.S. § 4904 (relating to unsworn falsification to authorities).

3-9-2018

Dated



Joseph F. Golden, Jr.