

Tori L. Giesler  
(610) 921-6658  
(330) 315-9263 (Fax)

January 22, 2021

**VIA ELECTRONIC FILING**

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

**Re: COVID-19 Cost Tracking and Creation of Regulatory Asset  
Docket No. M-2020-3019775**

Dear Secretary Chiavetta:

Pursuant to the Secretarial Letter issued on May 13, 2020 in the above-referenced matter, West Penn Power Company (“West Penn” or the “Company”) is hereby submitting notice that the Company has established a regulatory asset for incremental expenses incurred associated with the directives of the Commission’s Emergency Order ratified on March 26, 2020, as subsequently modified by the directives of its Order entered October 13, 2020, both at Docket No. M-2020-3019244. West Penn also continues tracking all other extraordinary, nonrecurring incremental COVID-19 related expenses, for which it is maintaining detailed accounting records.

Please contact me with any questions regarding the enclosures.

Very truly yours,



Tori L. Giesler

kbw  
Enclosures

c: Richard Kanaskie, I&E (via electronic mail only)  
Tanya J. McCloskey, OCA (via electronic mail only)  
John R. Evans, OSBA (via electronic mail only)