



Susan Simms Marsh

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VIA eFiling

April 29, 2021

Rosemary Chiavetta, Secretary
Commonwealth of Pennsylvania
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street
Harrisburg, PA 17120

RE: Pennsylvania American Water – Wastewater Operations
Tax Cuts and Jobs Act Voluntary Surcharge Section 1307(e) reconciliation
for the 12 months ending December 31, 2020

Dear Secretary Chiavetta:

Attached please find the reconciliation filings for the calendar year ending December 31, 2020, in conjunction with Pennsylvania American Water's TCJA Voluntary Surcharges for its wastewater service territories. These surcharges, as approved at Docket No. R-2018-3000725 and in effect through the effective date of new rates at Docket No. R-2020-3019371, were billed to customers during the period January 1, 2020 through December 31, 2020. Pennsylvania American Water is requesting approval to apply the \$1,038 over-collection of 2020 TCJA surcharges for its wastewater excluding Scranton operations, and the \$27,617 over-collection of 2020 TCJA surcharges for its Scranton wastewater operations, plus interest on both, as an increase to the previously established regulatory liability account for the deferral of the tax savings between January 1, 2018 and June 30, 2018.

If you have any questions, please contact me.

Sincerely,

Susan Simms Marsh

Attachment

- cc. Office of Consumer Advocate w/Attachment **VIA** E-Mail
- Bureau of Investigation and Enforcement w/Attachment **VIA** E-Mail
- Office of Small Business Advocate w/Attachment **VIA** E-Mail
- Bureau of Audits w/Attachment **VIA** E-Mail
- Bureau of Technical Utility Services w/Attachment **VIA** E-Mail

PENNSYLVANIA AMERICAN WATER COMPANY
TCJA Voluntary Surcharge - Wastewater Excluding Scranton
Statement of Over / Under Revenue
E1307 (e) - December 31, 2020

DATE	CALCULATED TCJA NEGATIVE SURCHARGE	ACTUAL TCJA NEGATIVE SURCHARGE	OVER/ (UNDER) COLLECTION	INTEREST RATE	NUMBER OF MONTHS	INTEREST AMOUNT
January-20	(\$162,635)	(\$162,372)	\$263	4.50%	18	\$18
February-20	(169,808)	(169,617)	\$191	4.50%	17	12
March-20	(157,770)	(156,599)	\$1,171	4.50%	16	70
April-20	(170,203)	(168,152)	\$2,051	4.25%	15	109
May-20	(172,874)	(171,939)	\$935	3.75%	14	41
June-20	(175,325)	(174,645)	\$680	3.50%	13	26
July-20	(165,069)	(174,917)	(\$9,848)	3.50%	12	(345)
August-20	(191,466)	(190,726)	\$740	3.75%	11	25
September-20	(179,689)	(179,190)	\$499	3.50%	10	15
October-20	(167,468)	(167,832)	(\$364)	3.50%	9	(10)
November-20	(171,926)	(168,835)	\$3,091	3.50%	8	72
December-20	(163,195)	(161,566)	\$1,629	3.75%	7	36
	(\$2,047,428)	(\$2,046,390)	\$1,038			\$69

PENNSYLVANIA AMERICAN WATER COMPANY
TCJA Voluntary Surcharge - Scranton Wastewater
Statement of Over / Under Revenue
E1307 (e) - December 31, 2020

DATE	CALCULATED TCJA NEGATIVE SURCHARGE	ACTUAL TCJA NEGATIVE SURCHARGE	OVER/ (UNDER) COLLECTION	INTEREST RATE	NUMBER OF MONTHS	INTEREST AMOUNT
January-20	(\$100,288)	(\$100,119)	\$169	4.50%	18	\$11
February-20	(107,546)	(107,577)	(\$30)	4.50%	17	(2)
March-20	(107,809)	(107,700)	\$109	4.50%	16	7
April-20	(102,956)	(72,685)	\$30,271	4.25%	15	1,608
May-20	(119,591)	(115,847)	\$3,744	3.75%	14	164
June-20	(105,438)	(109,536)	(\$4,098)	3.50%	13	(155)
July-20	(108,576)	(108,410)	\$166	3.50%	12	6
August-20	(124,301)	(126,163)	(\$1,862)	3.75%	11	(64)
September-20	(101,977)	(102,969)	(\$992)	3.50%	10	(29)
October-20	(109,120)	(108,807)	\$313	3.50%	9	8
November-20	(110,743)	(110,821)	(\$78)	3.50%	8	(2)
December-20	(98,833)	(98,927)	(\$94)	3.75%	7	(2)
	(\$1,297,178)	(\$1,269,561)	\$27,617			\$1,550