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| PUC logo | COMMONWEALTH OF PENNSYLVANIA  PENNSYLVANIA PUBLIC UTILITY COMMISSION  400 NORTH STREET, HARRISBURG, PA 17120 | | **IN REPLY PLEASE REFER TO OUR FILE** |
|  |  |  | |

September 8, 2021

# Docket No. P-2021-3025908

# Utility Code: 111250

TORI L. GIESLER

FIRST ENERGY SERVICE CORPORATION

2800 POTTSVILLE PIKE

P.O. BOX 16001

READING, PA 19612-6001

**RE: Petition of West Penn Power Company**

Dear Ms. Giesler:

On May 17, 2021, West Penn Power Company (“West Penn” or the “Company”) filed a Petition that was accepted for filing and docketed with the Public Utility Commission. For us to complete our analysis of the Petition, the Public Utility Commission requires answers to the attached question(s).

Please e-file responses, referencing Docket No. P‑2021‑3025908, to the Secretary of the Commission **within ten (10) days of the date of this letter**. In accordance with the Commission’s Emergency Order at M-2020-3019262, all parties participating in matters pending before the Commission are required to e-file their submissions by opening an e-filing account - free of charge - through our website and accepting e-service. See the Commission’s website at <http://www.puc.pa.gov/efiling/default.aspx> for information on e-filing. A list of document types that may be e-filed can be found on the Commission’s website at <http://www.puc.pa.gov/efiling/DocTypes.aspx>. CONFIDENTIAL MATERIAL CANNOT BE E-FILED. If confidential material needs to be filed, it may be emailed directly to the Secretary at [rchiavetta@pa.gov](mailto:rchiavetta@pa.gov).

**Your answers should be verified per 52 Pa Code § 1.36.** Accordingly, you must provide the following statement with your responses:

I, \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, hereby state that the facts above set forth 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 18 Pa. C.S. § 4904 (relating to unsworn falsification to authorities).

The blank should be filled in with the name of the appropriate company representative, and the signature of that representative should follow the statement.

In addition, to expedite completion of the application, please also e-mail the information to Marc Hoffer at [mhoffer@pa.gov](mailto:mhoffer@pa.gov). Please direct any questions to Marc Hoffer, Bureau of Technical Utility Services, at [mhoffer@pa.gov](mailto:mhoffer@pa.gov) (preferred) or (717) 787-1869.

A picture containing shape

Description automatically generated Sincerely,

Rosemary Chiavetta

Secretary

Enclosure

Docket No. P-2021-3025908

West Penn Power Company Petition

Data Request

TUS -1. Is it the position of the Company that excess deferred income taxes should be flowed back to the customers?

TUS -2. Explain the method used or to be used to return excess accumulated deferred income tax (ADIT) to ratepayers as a result of the Tax Cuts and Jobs Act (TCJA) for both protected and unprotect ADIT.

TUS -3. Provide a breakdown between (1) ADIT and (2) excess ADIT (broken down by protected and unprotected) and explain how many years remain on the amortization.

TUS-4. State the amount of excess ADIT being flowed back to ratepayers in 2018, 2019, 2020 and 2021, indicating precisely how and where this was accomplished.

TUS-5. Provide a detailed calculation and supporting documentation for the actual TCJA federal income tax difference as indicated in the 1307(e) TCJA Voluntary Surcharge Rider – Reconciliation Statement for 2018, 2019, and 2020.

TUS-6. Reference the Company’s response to data request TCJA Set I, No. 5 at Docket No. M-2018-2641242. Indicate the effect of the TCJA on each individual account.