



COMMONWEALTH OF PENNSYLVANIA  
PENNSYLVANIA PUBLIC UTILITY COMMISSION  
400 NORTH STREET, HARRISBURG, PA 17120

IN REPLY PLEASE  
REFER TO OUR FILE

March 24, 2022

Docket No. P-2022-3030988  
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 February 18, 2022, 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 be advised that you are directed to forward the requested information to the Commission within **10** days of receipt of this letter. Make sure to reference Docket No. P-2022-3030988 when filing your response.

Please forward the information to the Secretary of the Commission at the address listed below. When submitting documents, all documents requiring notary stamps must have original signatures. Please note that some responses may be e-filed to your case, <http://www.puc.pa.gov/efiling/default.aspx>. A list of document types allowed to be e-filed can be found at <http://www.puc.pa.gov/efiling/DocTypes.aspx>.

Rosemary Chiavetta, Secretary  
Pennsylvania Public Utility Commission  
400 North Street  
Harrisburg, PA 17120

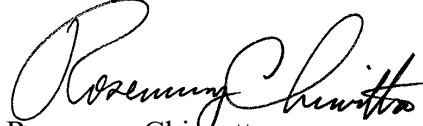
**Your answers should be verified per 52 Pa Code § 1.36.** Accordingly, you must provide the following statement with your responses:

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.

Sincerely,

A handwritten signature in cursive script that reads "Rosemary Chiavetta". The signature is written in black ink and is positioned above the printed name and title.

Rosemary Chiavetta  
Secretary

Enclosure

Docket No. P-2022-3030988  
West Penn Power Company Petition  
Data Request

- TUS -1. Explain how the Company is currently complying with the Internal Revenue Service Private Letter Ruling at No. PLR-101961-21 (PLR) and how the Company had planned to comply with this PLR given its previous contention that excess accumulated deferred income tax (ADIT) should be addressed in the next base rate case.
- TUS - 2. Provide a breakdown between (1) ADIT and (2) excess ADIT (broken down by protected and unprotected). Explain the amortization methodology and how many years remain on the amortization. Provide a detailed explanation, including any workpapers, as to how the monthly amortization of excess ADIT was determined, breaking down the protected and unprotected amounts as well as the net balance of the Excess ADIT beginning from the enactment of the TCJA.
- TUS - 3. Provide the accounting journal entries, including supporting workpapers, showing revaluation of the ADIT balances at December 31, 2017, from the prior rate to 21 percent. This should include any regulatory liabilities that were set up for excess deferred federal income taxes.
- TUS - 4. Provide a detailed explanation, including workpapers, for the calculations provided in Appendix A.
- TUS - 5. Reference page 1 of Appendix A. Provide detailed calculations and supporting documentation, including workpapers, for the calculation of lines 1 and 2 (EADIT and Rate Base Offset).
- TUS - 6. What other filings will the Company need to amend to ensure compliance with the PLR?
- TUS – 7. Why has the Company included a “rate base offset” during periods which it has not flowed back excess ADIT to customers?
- TUS – 8. Provide any responses to the data request responses at Docket No. P-2021-3025908 that may need amended after the Company’s analysis of the PLR.
- TUS – 9. Provide Excel versions of Appendix A of this petition and to any responses provided above.