



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

June 14, 2022

**TERESA K HARROLD
DIRECTOR CORPORATE COUNSEL
PENNSYLVANIA AMERICAN WATER COMPANY
852 WESLEY DRIVE
MECHANICSBURG PA 17055**

**RE: Tax Cuts and Jobs Act Voluntary Surcharge - Wastewater
Section 1307(e) Reconciliation Statement
For the 12 months ended December 31, 2021
Docket No. M-2022-3032222**

Dear Ms. Harrold:

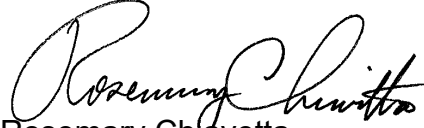
The Bureau of Audits has reviewed Pennsylvania American Water Company's Wastewater Operations Tax Cuts and Jobs Act (TCJA) Voluntary Surcharge Section 1307(e) Reconciliation Statement for the 12 months ended December 31, 2021.

Based upon staff review, it appears that the TCJA Voluntary Surcharge Section 1307(e) Reconciliation Statement, filed on April 28, 2022 is mathematically accurate and, accordingly shall be deemed an adequate filing within the meaning of Section 1307(e) of the Public Utility Code, 66 Pa.C.S. § 1307(e).

Acceptance of the TCJA Voluntary Surcharge Section 1307(e) Reconciliation Statement is expressly subject to such further review and revision as may be found necessary as the result of a subsequent Commission audit or some other proceeding. Acceptance shall not constitute approval of either the accuracy of the reported figures or the reasonableness of the underlying transactions.

This Secretarial Letter does not preclude a party from later filing a complaint on the substance or operation of the adjustment clause rate change filing. Any subsequent submissions to the Commission related to this docketed case should reference Docket No. M-2022-3032222.

Sincerely,


Rosemary Chavetta
Secretary

Contact Person: Porus Irani
(717) 787-7234