



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

December 15, 2022

TO ALL JURISDICTIONAL FIXED UTILITIES:

On November 9, 2022, the Pennsylvania Public Utility Commission (Commission) issued a Secretarial Letter to all jurisdictional fixed utilities containing information on the reduction to the Pennsylvania Corporate Net Income Tax (CNIT) and the Commission's State Tax Adjustment Surcharge (STAS) procedures (the "*November 9 Secretarial Letter*"). The purpose of this instant Secretarial Letter is to provide additional guidance, information, and clarification to the *November 9 Secretarial Letter*.

We recognize that there are scenarios, circumstances, and instances whereby a jurisdictional fixed utility may not be required to submit a recomputed STAS within 10 days of the effective date of the reduction in the CNIT. Further, there may be scenarios, circumstances, and instances whereby the submission of a recomputed STAS within 10 days of the effective date of the reduction in CNIT may be unnecessary, overly administratively burdensome, or otherwise not in the public interest.

We hereby clarify that jurisdictional fixed utilities believing that they meet the aforementioned criteria are nonetheless expected to file a notification with the Commission within 10 days of the effective date of the reduction in the CNIT. Such filings shall detail the exact circumstances and justifications for why any such jurisdictional fixed utilities will not be submitting a recomputed STAS. All such filings shall be accompanied by sufficient supporting information and documentation including, but not limited to, workpapers, calculations, tax returns, rationale, legal citations, etc.

All such filings shall be submitted by eFile or mailed to:

Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
400 North Street, 2nd Floor
Harrisburg, PA 17120

Further, all such filings must be verified per 52 Pa. Code § 1.36. Accordingly, the following statement must accompany all such filings:

I, [print name of company representative], 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).

Signature _____

Title _____

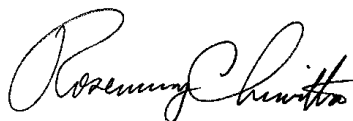
Copies of all such filings must be provided to the Office of Consumer Advocate, the Office of Small Business Advocate, and the Commission’s Bureau of Investigation and Enforcement.

Tariff supplements filed pursuant to 52 Pa Code § 69.51, et seq., implementing a recomputed STAS showing the reduction to the CNIT will be issued a new R-docket from the Commission at the time of the filing. Any utilities making such a filing should select “New Case” if eFiling. If submitting a paper filing, please do not include a reference to any existing docket numbers.

All filings requiring notification only, i.e. no recomputed STAS or tariff supplement necessary, should select “Existing Case” if eFiled and enter Docket No. M-2022-3037158. If submitting a paper filing, include reference to Docket No. M-2022-3037158 on the cover letter accompanying the filing. Any information that is confidential or proprietary should NOT be efiled, but submitted by overnight delivery.

Questions regarding this matter may be directed to Erin Laudenslager, Bureau of Technical Utility Services at (717) 705-4364 or elaudensla@pa.gov.

Sincerely,



Rosemary Chiavetta

Secretary