



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

December 29, 2022

Docket No. M-2022-3037158
Utility Code: 312650

BARBARA DIRENZO
ARMSTRONG
ONE ARMSTRONG PLACE
BUTLER PA 16001

Re: Armstrong Telephone Company-North (Company)
State Tax Adjustment Surcharge Filing

Dear Ms. Direnzo:

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. Additional guidance, information, and clarification on the Commission's STAS procedures and the reduction in CNIT was subsequently provided by Secretarial Letter issued December 15, 2022.

On December 19, 2022, the Company filed a letter indicating that it will not presently be submitting a STAS revision to account for the reduction in the CNIT. In that letter, the Company stated that it believed such a filing would be overly administratively burdensome. The Company averred that annual waivers have routinely been issued to the Company to reduce the time and costs associated with preparing and submitting two STAS filings. The Company further averred that the reduction in the CNIT would be included in its annual STAS filing in September 2023.

Commission Staff has reviewed the Company's letter and further investigation does not appear warranted at this time. However, this does not preclude this Commission from investigating the financial affairs of the Company and, in appropriate cases, ordering refunds or other remedies, which it deems proper.

If you are dissatisfied with the resolution of this matter, you may, as set forth in 52 Pa. Code § 5.44, file a petition with the Commission within 20 days of the date of this letter. If you have any questions in this matter, please contact Spencer Nahf, Telco Section, Bureau of Technical Utility Services at (717) 787-5164 or snahf@pa.gov.

Sincerely,

A handwritten signature in black ink that reads 'Rosemary Chiavetta'. The signature is written in a cursive, flowing style.

Rosemary Chiavetta
Secretary