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December 18, 2025

**Via Electronic Filing**

Matthew L. Homsher, Secretary  
Pennsylvania Public Utility Commission  
400 North Street  
Harrisburg, PA 17120

RE: Philadelphia Gas Works  
Docket No. M-2025-3059055

Dear Secretary Homsher:

On behalf of the Philadelphia Gas Works (“PGW”), this is in response to the Secretarial Letter dated December 4, 2025 regarding the impending Pennsylvania Corporate Net Income Tax (“CNIT”) rate reduction and the State Tax Adjustment Surcharge (“STAS”).

Please be advised that: 1) PGW does not have a STAS as a component of its rates or surcharges; and 2) as a municipally owned utility, PGW is not subject to CNIT, and the impending decrease in the CNIT is not applicable to, nor will it have an effect on PGW’s rates or surcharges.

Please contact me if you have any questions or require further information.

Sincerely



Daniel Clearfield

DC/lww

cc: Cert. of Service  
Marc Hoffer, Bureau of Technical Utility Services (via email [mhoffer@pa.gov](mailto:mhoffer@pa.gov))  
Joeseeph F. Golden, Jr.  
Robert Hoaglund, Esq.

**VERIFICATION**

I, Joseph F. Golden, Jr., hereby state that: (1) I am the Executive Vice President and Acting Chief Financial Officer for Philadelphia Gas Works (“PGW”); (2) the facts set forth in the attached letter are true and correct (or are true and correct to the best of my knowledge, information and belief); and, (3) 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).

Date: 12/17/2025

*/s/ Joseph F. Golden, Jr.*

Joseph F. Golden, Jr.  
Executive Vice President and Acting Chief  
Financial Officer  
Philadelphia Gas Works

**CERTIFICATE OF SERVICE**

I hereby certify that this day I served a copy of the foregoing letter upon the persons listed below in the manner indicated in accordance with the requirements of 52 Pa. Code Section 1.54.

**Via Email Only**

Alison Kaster, Esq.  
Bureau of Investigation and Enforcement  
Commonwealth Keystone Building  
400 North Street, 2<sup>nd</sup> Floor West  
Harrisburg, PA 17120  
[akaster@pa.gov](mailto:akaster@pa.gov)

Office of Small Business Advocate  
555 Walnut Street, 1st Floor  
Harrisburg, PA 17101  
[Ra-sba@pa.gov](mailto:Ra-sba@pa.gov)

Office of Consumer Advocate  
555 Walnut St., 5<sup>th</sup> Fl., Forum Pl.  
Harrisburg, PA 17101-1923  
[ra-oca@paoca.org](mailto:ra-oca@paoca.org)



Date: December 18, 2025

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Daniel Clearfield, Esq.