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December 19, 2025

Matthew L. Homsher, Secretary  
Pennsylvania Public Utility Commission  
Commonwealth Keystone Building  
400 North Street, 2nd Floor  
Harrisburg, PA 17120

**VIA ELECTRONIC FILING**

**RE: Citizens' Electric Company of Lewisburg, PA  
Supplement No. 175 to Tariff Electric PA. P.U.C. No. 14 (State Tax Adjustment Surcharge  
Recalculation); Docket No. \_\_\_\_\_**

Dear Secretary Homsher:

Attached for filing with the Pennsylvania Public Utility Commission ("Commission" or "PUC") is Citizens' Electric Company of Lewisburg, PA's ("Citizens" or "Company") Supplement No. 175 to Tariff Electric-Pa. P.U.C. No. 14 ("Supplement No. 175"). Supplement No. 175 reflects a recalculation of the State Tax Adjustment Surcharge ("STAS"). Supplement No. 175 contains an issued date of December 19, 2025, and an effective date of January 1, 2026. This complies with the ten (10) day notice period for STAS modifications specified on page 37 of the Company's tariff.

This filing adjusts Citizens' STAS to collect a prior period undercollection and to reflect changes in the Company's Corporate Net Income Tax and Utility Realty Tax. The documents supporting the Company's recalculation are set forth in Tab A, Attachments A, B, C, D, E, and F (computation of STAS for period January 1, 2026, through December 31, 2026). For completeness, a copy of proposed Supplement No. 175 is attached at Tab B. The supporting documents at Tab A demonstrate that the Company's STAS rate will increase from a surcredit of -0.0255% to a surcharge of 0.1062%, effective January 1, 2026. See Tab A.

If you have any questions regarding the documents, please feel free to contact the undersigned. Thank you.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Adeolu A. Bakare', written over a horizontal line.

Adeolu A. Bakare  
MCNEES WALLACE & NURICK LLC

Counsel to Citizens' Electric Company of Lewisburg, PA

AAB/leh  
Attachments

c: Certificate of Service  
Marc Hoffer, Bureau of Technical Utility Services (via E-mail)  
Lori Burger, Bureau of Audits (via E-mail)

**CERTIFICATE OF SERVICE**

I hereby certify that I am this day serving a true copy of the foregoing document upon the participants listed below in accordance with the requirements of Section 1.54 (relating to service by a participant).

**VIA E-MAIL**

NazAarah Sabree  
Small Business Advocate  
Commonwealth of Pennsylvania  
Office of Small Business Advocate  
Forum Place  
555 Walnut Street, 1st Floor  
Harrisburg, PA 17101  
[ra-sba@pa.gov](mailto:ra-sba@pa.gov)

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Allison C. Kaster, Esq.  
Bureau of Investigation and Enforcement  
Pennsylvania Public Utility Commission  
Commonwealth Keystone Building  
P. O. Box 3265  
Harrisburg, PA 17105-3265  
[akaster@pa.gov](mailto:akaster@pa.gov)



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Adeolu A. Bakare

Counsel to Citizens' Electric Company of  
Lewisburg, PA

Dated this 19<sup>th</sup> day of December, 2025, in Harrisburg, Pennsylvania.

**A**

**CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA**

**Computation of State Tax Adjustment Surcredit  
for the Period January 1, 2026 through December 31, 2026**

	<u>Amount</u>	<u>Attachment Number</u>
1 Capital Stock Tax	\$ -	
2 Corporate Net Income Tax	\$ 5,412	<b>F</b>
3 Utility Realty Tax	\$ 649	<b>A</b>
4 Gross Receipts Tax	<u>\$ -</u>	
5 Total of Lines 1, 2, 3, and 4	\$ 6,061	
6 PURTA Surcharge Rate Adjustment	\$ -	<b>B</b>
7 Revenue Neutral Reconciliation (RNR) Tax Adjustment	<u>\$ -</u>	<b>C</b>
8 Total of Lines 5, 6, and 7	\$ 6,061	
9 Line 8 divided by complement of Gross Receipts Tax Rate ( .941)	\$ 6,441	
10 STAS reconciliation for period January 1, 2025 through December 31, 2025	<u>\$ 10,798</u>	<b>D</b>
11 Total of Lines 9 and 10	\$ 17,239	
12 Gross Intrastate Operating Revenues derived from service under rates subject to the jurisdiction of the Pa. Public Utility Commission for the application period January 1, 2024 through December 31, 2024 with adjustments (Page 11)	\$ 16,234,546	<b>E</b>
13 Surcharge rate to be applied for the period January 1, 2026 through December 31, 2026 (Line 11 divided by Line 12)	<u><u>0.1062%</u></u>	

CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA

Calculation of Surcredit Rate 1/01/26 - 12/31/26

Public Utility Realty Tax Assessment (PURTA)

1	7/30/2025 Notice of Determination Adjustments: State Tax Property Value at December 31, 2024	\$ 1,128,816	
2	Pa. Public Utility Realty Tax (Based on applied rate of 23.31890 mills x Line 1)		\$ 26,323
3	7/31/2024 Notice of Determination Adjustments: State Tax Property Value at December 31, 2023	\$ 1,078,272	
4	Pa. Public Utility Realty Tax (Based on applied rate of 23.7970 mills x Line 1)		\$ 25,660
5	2026 PURTA Adjustment (Line 2 minus Line 4)		<u>\$ 663</u>

continued on page 2A

## CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA

Calculation of Surcredit Rate 1/01/26 - 12/31/26Public Utility Realty Tax Assessment (PURTA)

1	Continued from page 2 (Line 5)		\$	663
<b>Notice of Determination Adjustments:</b>				
				<u>7/30/2025</u>
2	<u>2020 PURTA</u>			
	Liability Adjustment	\$	(33)	\$ (33)
3	<u>2021 PURTA</u>			
	Liability Adjustment	\$	(33)	\$ (33)
4	<u>2022 PURTA</u>			
	Liability Adjustment	\$	14	\$ 14
5	<u>2023 PURTA</u>			
	Liability Adjustment	\$	38	\$ 38
7	Total 2026 PURTA Adjustment (Lines 1 through 19)		\$	649

CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA

Calculation of Surcredit Rate 1/01/26 - 12/31/26

Public Utility Realty Tax Assessment Surcharge

Tax Year Ending 2026

Projected taxable revenues for period January 1, 2026 to December 31, 2026 (Page 13)	\$ 21,653,672
PURTA surcharge rate as established by the Department of Revenue and published in the Pennsylvania Bulletin on September 20, 2025	<u>0.0000</u>
2026 PURTA Surcharge	<u>\$ -</u>

CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA

Calculation of Surcredit Rate 1/01/26 - 12/31/26

Revenue Neutral Reconciliation (RNR) Tax Adjustment  
Applicable to Gross Receipts Tax

Tax Year Ending 2026

Projected taxable revenues for Pa. gross receipts tax for period January 1, 2026 to December 31, 2026 (Page 13)	\$ 21,653,672
RNR tax rate adjustment as established by the Department of Revenue and published in the Pennsylvania Bulletin on Dec. 1, 2001	<u>0.000</u>
Projected increase in applicable 2026 gross receipts tax liability based on RNR tax rate adjustment	<u><u>\$ -</u></u>

## CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA

**Reconciliation of State Tax Adjustment Surcharge  
for the Period ending December 31, 2025**

	<u>Amount</u>	<u>Schedule Number</u>
1 Capital Stock Tax	\$ -	1
2 Corporate Net Income Tax	\$ -	
3 Utility Realty Tax	\$ 548	2
4 Gross Receipts Tax	<u>\$ -</u>	
5 Total of Items 1, 2, 3, and 4	\$ 548	
6 PURTA Surcharge Rate Adjustment	\$ -	3
7 Revenue Neutral Reconciliation (RNR) Tax Adjustment	<u>\$ -</u>	4
8 Total of Lines 5, 6, and 7	\$ 548	
9 Line 8 divided by complement of Gross Receipts Tax Rate (.941)	\$ 583	
10 STAS reconciliation for period Jan. 1, 2024 through December 31, 2024	<u>\$ 5,652</u>	
11 Total of Lines 9 and 10	\$ 6,235	
12 STAS Revenue Collections (Page 11)	<u>\$ (4,563)</u>	5
13 (Over)/Under Collection (Line 11 minus Line 12)	<u><u>\$ 10,798</u></u>	

CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA

ATTACHMENT E

Schedule 1

Reconciliation of State Tax Adjustment Surcharge  
for the Period ending December 31, 2023

**\*\*Capital Stock Tax Phased out in 2016\*\***  
**Capital Stock Tax @ .00 mills effective 1/1/17**

1	Tax Base -- year 2017 see attached page 2 of 2017 PA Tax Report		\$	-
2	Tax Millage in basic rates (2020)	0.000000		
3	Tax Millage effective 1/1/20	<u>0.000000</u>		
4	Effective Rate Increase (Decrease) (Line 2 minus Line 3)		<u>0.000000</u>	
5	Total Capital Stock/Franchise Tax Increase (Decrease) (Line 1 X Line 4)		<u>\$</u>	<u>-</u>

CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA

ATTACHMENT E

Schedule 2

**Reconciliation of State Tax Adjustment Surcharge  
for the Period ending December 31, 2025**

**Public Utility Realty Tax Assessment (PURTA)**

1	7/31/2024 Notice of Determination Adjustments: State Tax Property Value at December 31, 2023	\$ 1,078,272	
2	Pa. Public Utility Realty Tax (Based on applied rate of 23.7970 mills x Line 1)		\$ 25,660
3	8/1/2023 Notice of Determination Adjustments: State Tax Property Value at December 31, 2022	\$ 1,010,880	
4	Pa. Public Utility Realty Tax (Based on applied rate of 24.8531 mills x Line 1)		\$ 25,124
5	2025 PURTA Adjustment (Line 2 minus Line 4)		<u>\$ 536</u>

**continued on page 7A**

**CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA**

**ATTACHMENT E**

**Schedule 2**

**Public Utility Realty Tax Assessment (PURTA)**

1	Continued from page 7 (Line 5)		\$ 536
<b>Notice of Determination Adjustments:</b>		<b><u>7/31/2024</u></b>	
2	<u>2019 PURTA</u>		
	Liability Adjustment	\$ 1	\$ 1
3	<u>2020 PURTA</u>		
	Liability Adjustment	\$ 1	\$ 1
4	<u>2021 PURTA</u>		
	Liability Adjustment	\$ 1	\$ 1
5	<u>2022 PURTA</u>		
	Liability Adjustment	\$ 9	\$ 9
7	Total 2026 PURTA Adjustment (Lines 1 through 18)		\$ 548

**Reconciliation of State Tax Adjustment Surcharge  
for the Period ending December 31, 2025**

**Public Utility Realty Tax Assessment Surcharge**

Tax Year Ending 2025

Taxable revenues for Pa. gross receipts tax  
for period January 1, 2025 to December 31, 2025 (Page 12) \$ 18,409,864

PURTA surcharge rate as established by the Department  
of Revenue and published in the Pennsylvania Bulletin on September 21, 2024 0.0000

2025 PURTA Surcharge \$ -

Reconciliation of State Tax Adjustment Surcharge  
for the Period ending December 31, 2025

Schedule 4

Reconciliation of State Tax Adjustment Surcharge  
for the Period ending December 31, 2025

Revenue Neutral Reconciliation (RNR) Tax Adjustment  
Applicable to Gross Receipts Tax

Tax Year Ending 2025

1	Taxable revenues for Pa. gross receipts tax for period January 1, 2025 to December 31, 2025 (Page 12)	\$ 18,409,864
2	RNR tax rate adjustment as established by the Department of Revenue and published in the Pennsylvania Bulletin on December 1, 2001	<u>\$ -</u>
3	Projected increase in applicable 2025 gross receipts tax liability based on RNR tax rate adjustment	<u><u>\$ -</u></u>

**ATTACHMENT E**

**CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA**

**Schedule 5**

**STAS Revenue Collected/(Refunded)**  
**for period January 1, 2025 through December 31, 2025**

<b><u>Month</u></b>	<b><u>Tax Surcharge</u></b>
January	\$ (477)
February	\$ (520)
March	\$ (388)
April	\$ (328)
May	\$ (266)
June	\$ (338)
July	\$ (416)
August	\$ (417)
September	\$ (346)
October	\$ (310)
November	\$ (371)
December (estimate)	\$ (386)
Total STAS Collected/(Refunded)	<u>\$ (4,563)</u>

CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA

ATTACHMENT E

**OPERATING REVENUES**

**Revenue billed for 12 month audited period ending December 31, 2024**

Residential	\$ 11,233,781	
Commercial & Industrial	\$ 4,803,152	
Public Street & Highway Lighting	\$ 167,186	
Customer' Forfeited Discounts	\$ 28,404	
	<u>                    </u>	
Total Gross Electric Revenue including Tax Surcharge *		\$ 16,232,523
Less: Tax Surcharge collected		<u>\$ (2,023)</u>
Total Electric Revenue projected for application period January 1, 2026 through December 31, 2026		<u><u>\$ 16,234,546</u></u>

\*Revenue does not include unbilled revenue.

**CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA**

**Revenues Billed from Service Under Rates**  
**for the Application Period January 1, 2025 to December 31, 2025**

<b><u>Month</u></b>	<b><u>MWh Sales</u></b>	<b><u>Base Rate Revenue*</u></b>	<b><u>Forfeited Discounts</u></b>	<b><u>Total Revenues</u></b>
January	17,021	\$ 1,876,660	\$ 2,954	\$ 1,879,614
February	18,498	\$ 2,046,715	\$ 3,049	\$ 2,049,764
March	13,902	\$ 1,525,874	\$ 3,740	\$ 1,529,614
April	12,081	\$ 1,292,202	\$ 3,126	\$ 1,295,328
May	10,154	\$ 1,045,019	\$ 2,544	\$ 1,047,563
June	11,035	\$ 1,348,157	\$ 2,054	\$ 1,350,211
July	13,339	\$ 1,661,020	\$ 2,341	\$ 1,663,361
August	13,996	\$ 1,669,037	\$ 2,646	\$ 1,671,683
September	11,566	\$ 1,381,751	\$ 2,907	\$ 1,384,658
October	10,469	\$ 1,241,275	\$ 2,638	\$ 1,243,913
November	12,016	\$ 1,486,233	\$ 2,039	\$ 1,488,272
December (estimate)	<u>15,845</u>	<u>1,803,203</u>	<u>2,681</u>	<u>\$ 1,805,883</u>
Totals	<u><u>159,922</u></u>	<u><u>\$ 18,377,146</u></u>	<u><u>\$ 32,719</u></u>	<u><u>\$ 18,409,864</u></u>

\*Does not include unbilled revenue.

**CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA**

**Projected Revenues Billed from Service Under Rates**  
**for the Application Period January 1, 2026 to December 31, 2026**

<b><u>Month</u></b>	<b><u>MWh Sales</u></b>	<b><u>Base Rate Revenue*</u></b>	<b><u>Forfeited Discounts</u></b>	<b><u>Projected Revenues</u></b>
January	17,035	\$ 2,320,373	\$ 2,610	\$ 2,322,983
February	18,513	\$ 2,521,695	\$ 2,610	\$ 2,524,305
March	13,914	\$ 1,895,255	\$ 2,610	\$ 1,897,865
April	12,120	\$ 1,650,891	\$ 2,610	\$ 1,653,501
May	10,198	\$ 1,389,091	\$ 2,610	\$ 1,391,701
June	11,096	\$ 1,511,410	\$ 2,610	\$ 1,514,020
July	13,410	\$ 1,826,604	\$ 2,610	\$ 1,829,215
August	14,072	\$ 1,916,777	\$ 2,610	\$ 1,919,387
September	11,634	\$ 1,584,692	\$ 2,610	\$ 1,587,302
October	10,708	\$ 1,458,495	\$ 2,610	\$ 1,461,105
November	11,658	\$ 1,587,928	\$ 2,610	\$ 1,590,538
December	14,383	\$ 1,959,139	\$ 2,610	\$ 1,961,749
<b>Totals</b>	<b>158,740</b>	<b>\$ 21,622,351</b>	<b>\$ 31,321</b>	<b>\$ 21,653,672</b>

\*Does not include unbilled revenue.

## CITIZENS' ELECTRIC COMPANY OF LEWISBURG, PA

Pursuant to the Pennsylvania Utility Commission's State Tax Adjustment Surcharge (STAS) Procedures.

		<u>Distribution Only</u>
1	Net Operating Income Excluding Income Taxes	\$1,258,282
2		
3	<u>Synchronized interest expense:</u>	
4	Rate base	12,825,060
5	Less: CWIP	<u>3,564</u>
6	Rate base for interest computation	12,821,496
7	Weighted Cost of debt	<u>2.397%</u>
8	Synchronized interest expense	<u>307,331</u>
9	Taxable income before depreciation tax adjustments	<u>950,951</u>
10		
11	<u>Pennsylvania depreciation adjustment:</u>	
12	Tax depreciation (using DDB method)	(897,824)
13	Book depreciation	<u>1,029,328</u>
14	Pennsylvania depreciation adjustment	<u>131,504</u>
15	Pennsylvania taxable income	<u>1,082,455</u>
16	Regulatory Pennsylvania income tax expense	7.49% 81,076
		<u>7.99% 86,488</u>
17	Regulatory Pennsylvania Income Tax Expense Credit	<u>5,412</u>
	Monthly CNIT Credit	<u>451</u>

**B**

Supplement No. 175  
to  
Electric-Pa. P.U.C. No. 14

# **CITIZENS' ELECTRIC COMPANY OF LEWISBURG**

## **RULES AND REGULATIONS AND RATE SCHEDULES FOR ELECTRIC SERVICE**

**IN**

**LEWISBURG BOROUGH; BUFFALO, EAST BUFFALO AND KELLY  
TOWNSHIPS, UNION COUNTY, PENNSYLVANIA**

Issued December 19, 2025

Effective January 1, 2026

Issued by  
NATHAN JOHNSON, PRESIDENT & CEO  
1775 Industrial Boulevard  
Lewisburg, PA 17837

# **N O T I C E !**

**THIS SUPPLEMENT MAKES }}CHANGES}} TO EXISTING RATES  
See Page No. 2**

**LIST OF CHANGES MADE IN THIS SUPPLEMENT**

Page 37:

Supplement No. 175 sets the State Tax Adjustment Surcharge ("STAS") at 0.1062%, effective on January 1, 2026. This recalculation is necessary to collect a prior period undercollection and to reflect changes in the Company's Corporate Net Income Tax and Utility Realty Tax.

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(C) Indicates Change

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(C) Indicates Change

**STATE TAX ADJUSTMENT SURCHARGE**

In addition to the charges provided in this tariff, a surcharge of 0.1062% will apply to all bills for service rendered on or after January 1, 2026.

(C)  
(I)  
(C)

The State Tax Adjustment Surcharge will be recomputed using the elements prescribed by the Commission whenever the Company experiences a material change in any of the taxes used in calculation of the surcharge. Such recalculation will be submitted to the Commission within 10 days after the occurrence of the event which occasions such re-computation. If the recomputed surcharge is less than the one in effect the utility will, or if the recomputed surcharge is more than the one in effect the utility may, submit such re-computation a tariff or supplement to reflect such recomputed surcharge. The effective date of such tariff or supplement shall be ten days after filing. Any charges or credits in the surcharge shall be rolled into the base rates in the Company's next base rate proceeding.

(C) Indicates Change      (I) Indicates Increase

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