



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

March 24, 2026

**CHARLES LENNS  
CHIEF FINANCIAL OFFICER  
330 WEST WILLIAM STREET  
CORNING NY 14830**

**RE: Pike County Light & Power Company – Gas Division  
Distribution System Improvement Charge  
Section 1307(e) Reconciliation Statement  
For the 12 months ended December 31, 2025  
M-2026-3060366**

Dear Mr. Lenns:

The Bureau of Audits has reviewed Pike County Light & Power Company – Gas Division’s Distribution System Improvement Charge (DSIC) Section 1307(e) Reconciliation Statement for the 12 months ended December 31, 2025.

Based upon staff review, it appears that the DSIC Section 1307(e) Reconciliation Statement, filed on February 10, 2026, and revised on February 11, 2026, 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 DSIC 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-2026-3060366.

Sincerely,

A handwritten signature in black ink that reads 'Matthew L. Homsher'.

Matthew Homsher  
Secretary