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March 30, 2026

**VIA ELECTRONIC FILING**

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

**Re: FirstEnergy Pennsylvania Electric Company Petition to Modify  
Tax Cuts and Jobs Act of 2017 Voluntary Surcharge Rider Refund;  
Docket No. P-2026-3061293  
Bureau of Technical Utility Services Data Requests – Set II**

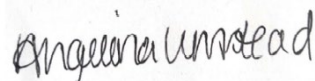
Dear Secretary Homsher:

Enclosed please find FirstEnergy Pennsylvania Electric Company's ("FE PA") discovery responses in connection with the above-referenced matter. The following responses are attached:

FE PA responses to the Bureau of Technical Utility Services of the Pennsylvania Public Utility Commission Set II Data Request 3 - 5.

Please contact me if you have any questions regarding this matter.

Very truly yours,



Angelina Umstead

AU/dml

Enclosures

cc: Stephen Jakab, Bureau of Technical Utility Services ([sjakab@pa.gov](mailto:sjakab@pa.gov))

FirstEnergy Pennsylvania Electric Company Petition to modify Tax Cuts and Jobs Act of 2017  
Voluntary Surcharge Rider Refund; Docket No. P-2026-3061293  
Bureau of Technical Utility Services – Data Requests – Set II  
March 26, 2026

**TUS-3:**

Reference Petition – Provide the calculation and methodology used to determine the TCJA Voluntary Surcharge Rider refund.

**Response:**

The \$60,796 residual over-collection was calculated in the preparation of the Penelec Rate District's TCJA 1307(e) statement for the reconciliation period July 1, 2025 through December 31, 2025, which will be filed on or before April 30, 2026.

The TCJA Rider rate uses forecasted distribution revenues as the denominator to arrive at a rate applicable to all customers, consistent with the FE PA tariff. Therefore, FE PA allocated the residual over-collection to customer class based on the forecasted revenue used to develop the July 1, 2025 through December 31, 2025 TCJA Rider rate.

See FE PA Response to TCJA DR TUS-3, Attachment A, for the calculation of the class allocators and residual over-collection by class, as described above.

**TUS-4:**

Reference Petition – Does FirstEnergy intend on filing a DSS Rider tariff supplement on May 1, 2026, to be effective June 1, 2026, reflecting the changes proposed in the petition?

**Response:**

Yes, FE PA will file a DSS Rider tariff supplement on or before May 1, 2026, to be effective June 1, 2026. While there are no tariff changes necessary to include the TCJA Rider residual over-collection in the E-factor of the NMB component of the DSS Rider rate calculation, the cover letter will include language regarding the Petition. The supporting schedule filed with the tariff supplement will clearly identify the TCJA Rider residual over-collection included in the NMB E-factor component for each customer class. This ensures that customers receive the benefit of the TCJA Rider residual over-collection beginning June 1, 2026.

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**TUS-5:**

Reference Petition – Did FirstEnergy serve this petition on all the parties of record from the company’s last default service program proceeding at Docket No. R-2024-3047068?

**Response:**

No. Because there were no changes to the tariff language associated with this Petition and the dollar amounts are immaterial, FE PA determined it was necessary to serve only the statutory parties. Therefore, FE PA did not serve this Petition on all the parties of record from the predecessor companies’ last default service program proceeding at Docket Nos. P-2021-3030012, et al.

**FirstEnergy Pennsylvania Electric Company - Penelec Rate District**  
**Allocation of the TCJA Rider Residual Over-collection to Customer Classes**

<u>Line No.</u>	<u>Description</u>	<u>Total Company</u> (1)	<u>Residential</u> (2)	<u>Commercial</u> (3)	<u>Industrial</u> (4)
1	2025 TCJA Rider Residual Over-collection to be Refunded	\$ (60,796)			
2	Forecasted Revenue Consistent with the July 1, 2025 TCJA Rider Rate Calculation (\$ in thousands)	267,157	181,624	59,266	26,267
3	Customer Class Allocator based on Forecasted Revenue	100%	67.98%	22.18%	9.83%
4	2025 TCJA Rider Residual Over-collection Allocated to Customer Classes	\$ (60,796)	\$ (41,331)	\$ (13,487)	\$ (5,978)

**BEFORE THE  
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

<b>Petition of FirstEnergy Pennsylvania Electric</b>	:	
<b>Company to Modify Tax Cuts and Jobs Act of</b>	:	
<b>2017 Voluntary Surcharge Rider Refund</b>	:	<b>Docket No. P-2026-3061293</b>
	:	
	:	

**VERIFICATION**

Patricia\_M. Larkin, states that she is an Analyst V, Rates and Regulatory Affairs - PA for the FirstEnergy Service Company; that she is authorized to make this Verification on behalf of FirstEnergy Pennsylvania Electric Company; and that the facts set forth are true and correct to the best of her knowledge, information, and belief. She understands that the statements herein are subject to the penalties of 18 Pa.C.S. §4904 (relating to unsworn falsification to authorities).

3/30/2026  
Date

Patricia M. Larkin  
Name