



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

**April 6, 2026**

**DEANNE M O'DELL  
ECKERT SEAMANS CHERIN & MELLOTT LLC  
213 MARKET STREET  
8<sup>TH</sup> FLOOR  
HARRISBURG, PA 17101**

**RE: Philadelphia Gas Works  
Distribution System Improvement Charge  
Section 1307(e) Reconciliation Statement  
For the 12 Months ended December 31, 2025  
M-2026-3060161**

Dear Ms. O'Dell:

The Bureau of Audits has reviewed Philadelphia Gas Works' 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 January 30, 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-2026-3060161.

Sincerely,

A handwritten signature in black ink that reads 'Matthew L. Homsher'. The signature is written in a cursive, flowing style.

Matthew Homsher  
Secretary