

April 30, 2026

**VIA ELECTRONIC FILING**

Mr. Matthew 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's Tax Cuts and Jobs Act Voluntary Surcharge Rider – Reconciliation Statement, Docket No.**

Dear Secretary Homsher:

In accordance with filing requirements under Section 1307(e) of the Public Utility Code, transmitted herewith is FirstEnergy Pennsylvania Electric Company's ("FE PA") Tax Cuts and Jobs Act ("TCJA") Voluntary Surcharge Reconciliation Statement for the Reconciliation Period of July 1, 2025 to December 31, 2025. This will be the final TCJA reconciliation statement.

On April 30, 2026 the Pennsylvania Public Utility Commission ("Commission") issued an Order at Docket No. P-2026-3061293 which approved FE PA's Petition to refund the Penelec Rate District's residual TCJA under-refund through the E-factor portion of the NMB component of its Default Service Support Rider. This treatment is a simple and transparent solution to pass back the remaining under-refund to customers. Additionally, in March 2026, FE PA wrote off the residual over-refund balances at the Met-Ed, Penn Power, and West Penn Rate Districts.

FE PA utilizes the TCJA Voluntary Surcharge Rider to adjust customer bills for the reduction to corporate federal income tax pursuant to the Commission's Orders issued on May 17, 2018 and June 14, 2018 under Docket Nos. R-2018-3000597 for the Met-Ed Rate District; R-2018-3000599 for the Penelec Rate District; R-2018-3000602 for the Penn Power Rate District; and R-2018-3000604 for the West Penn Rate District.

Please contact me if you have any questions.

Sincerely,



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Joanne M. Savage  
Director, Rates & Regulatory Affairs - PA  
610-921-6525

Enclosures

c: Lori Burger (lburger@pa.gov)  
Per Certificate of Service

**BEFORE THE  
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

<b>FirstEnergy Pennsylvania Electric</b>	:	
<b>Company's Tax Cuts and Jobs Act</b>	:	<b>Docket No.</b>
<b>Voluntary Surcharge Rider –</b>	:	
<b>Reconciliation Statement</b>	:	

**CERTIFICATE OF SERVICE**

I hereby certify that I have this day served a true and correct copy of the foregoing document upon the individuals listed below, in accordance with the requirements of 52 Pa. Code § 1.54 (relating to service by a participant).

Service by electronic mail, as follows:

NazAarah Sabree  
Office of Small Business Advocate  
555 Walnut Street,  
1<sup>st</sup> Floor, Forum Place  
Harrisburg, PA 17101  
ra-sba@pa.gov

Darryl Lawrence  
Office of Consumer Advocate  
555 Walnut Street,  
5th Floor, Forum Place  
Harrisburg, PA 17101  
ra-oca@paoca.org

Allison Kaster, Director  
Bureau of Investigation and Enforcement  
Pennsylvania Public Utility Commission  
400 North Street 2<sup>nd</sup> Floor West  
Harrisburg, PA 17105-3265  
akaster@pa.gov

Dated: April 30, 2026



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Joanne M. Savage  
Director – Rates & Regulatory Affairs – PA  
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PO Box 16001  
Reading, PA 19612-6001  
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**FirstEnergy Pennsylvania Electric Company**  
**Tax Cuts And Jobs Act Voluntary Surcharge ("TCJAVSC") Rider**  
**1307(e) Statement for the Reconciliation Period July 1, 2025 through December 31, 2025**  
**Cumulative Over/(Under) Refund**

<u>Line No.</u>	<u>Year</u>	<u>Month</u>	<b>Total TCJAVSC Negative Surcharge Applied to E-Factor, net of GRT</b>	<b>Cumulative Over/(Under) Refund incl. Interest</b>
			(1)	(2)
1		January 31, 2025 Balance being Recovered/(Refunded) in July 2025 Rates		\$ 10,223,954
2	2025	July	\$ (1,648,327)	8,575,627
3		August	(1,860,410)	6,715,217
4		September	(1,626,170)	5,089,047
5		October	(1,481,500)	3,607,547
6		November	(1,519,223)	2,088,324
7		December <sup>(A)</sup>	<u>(2,056,345)</u>	31,979
8		Total 2025 Activity	\$ (10,191,975)	
9		Residual over/(under) refund of 2025 balance		\$ 31,979
10		Write-off residual over-refund <sup>(B)</sup>		<u>(92,775)</u>
11		Residual (under)-refund of 2025 balance <sup>(C)</sup>		\$ (60,796)

Notes:

- (A) December 2025 includes residual revenues recovered/(refunded) in January 2026.
- (B) FE PA wrote off the residual over-refunds in the Met-Ed, Penn Power and West Penn Rate Districts in March 2026.
- (C) On April 30, 2026 the Pennsylvania Public Utility Commission issued an Order at Docket No. P-2026-3061293 which approved FE PA's Petition to refund the Penelec Rate District's residual TCJA under-refund through the E-factor portion of the NMB component of its Default Service Support Rider.

**FirstEnergy Pennsylvania Electric Company - Met-Ed Rate District**  
**Tax Cuts And Jobs Act Voluntary Surcharge ("TCJAVSC") Rider**  
**1307(e) Statement for the Reconciliation Period July 1, 2025 through December 31, 2025**  
**Cumulative Over/(Under) Refund**

<u>Line No.</u>	<u>Year</u>	<u>Month</u>	<b>Total TCJAVSC Negative Surcharge Applied to E-Factor, net of GRT</b>	<b>Cumulative Over/(Under) Refund incl. Interest</b>
			(1)	(2)
1		January 31, 2025 Balance being Recovered/(Refunded) in July 2025 Rates		\$ 2,756,890
2	2025	July	\$ (439,568)	2,317,322
3		August	(502,177)	1,815,145
4		September	(432,563)	1,382,582
5		October	(388,793)	993,789
6		November	(381,460)	612,329
7		December <sup>(A)</sup>	<u>(547,048)</u>	65,281
8		Total 2025 Activity	\$ <u>(2,691,609)</u>	
9		Residual over/(under) refund of 2025 balance		\$ 65,281
10		Write-off residual over-refund <sup>(B)</sup>		<u>(65,281)</u>
11		Residual (under)-refund of 2025 balance		\$ -

Notes:

- (A) December 2025 includes residual revenues recovered/(refunded) in January 2026.
- (B) FE PA wrote off the residual over-refund in March 2026.

**FirstEnergy Pennsylvania Electric Company - Penelec Rate District**  
**Tax Cuts And Jobs Act Voluntary Surcharge ("TCJAVSC") Rider**  
**1307(e) Statement for the Reconciliation Period July 1, 2025 through December 31, 2025**  
**Cumulative Over/(Under) Refund**

<u>Line No.</u>	<u>Year</u>	<u>Month</u>	<b>Total TCJAVSC Negative Surcharge Applied to E-Factor, net of GRT</b>	<b>Cumulative Over/(Under) Refund incl. Interest</b>
			(1)	(2)
1		January 31, 2025 Balance being Recovered/(Refunded) in July 2025 Rates		\$ 7,643,996
2	2025	July	\$ (1,229,093)	6,414,903
3		August	(1,397,231)	5,017,672
4		September	(1,227,131)	3,790,541
5		October	(1,123,670)	2,666,871
6		November	(1,169,403)	1,497,468
7		December <sup>(A)</sup>	<u>(1,558,264)</u>	(60,796)
8		Total 2025 Activity	\$ <u>(7,704,792)</u>	
9		Residual over/(under) refund of 2025 balance		\$ (60,796)
10		Write-off residual over-refund		<u>-</u>
11		Residual (under)-refund of 2025 balance <sup>(B)</sup>		\$ (60,796)

Notes:

- (A) December 2025 includes residual revenues recovered/(refunded) in January 2026.
- (B) On April 30, 2026 the Pennsylvania Public Utility Commission issued an Order at Docket No. P-2026-3061293 which approved FE PA's Petition to refund the Penelec Rate District's residual TCJA under-refund through the E-factor portion of the NMB component of its Default Service Support Rider.

**FirstEnergy Pennsylvania Electric Company - Penn Power Rate District**  
**Tax Cuts And Jobs Act Voluntary Surcharge ("TCJAVSC") Rider**  
**1307(e) Statement for the Reconciliation Period July 1, 2025 through December 31, 2025**  
**Cumulative Over/(Under) Refund**

<u>Line No.</u>	<u>Year</u>	<u>Month</u>	<b>Total TCJAVSC Negative Surcharge Applied to E-Factor, net of GRT</b>	<b>Cumulative Over/(Under) Refund incl. Interest</b>
			(1)	(2)
1		January 31, 2025 Balance being Recovered/(Refunded) in July 2025 Rates		\$ 1,134,223
2	2025	July	\$ (165,182)	969,041
3		August	(217,039)	752,002
4		September	(183,062)	568,940
5		October	(159,603)	409,337
6		November	(162,594)	246,743
7		December <sup>(A)</sup>	<u>(233,955)</u>	12,788
8		Total 2025 Activity	\$ <u>(1,121,435)</u>	
9		Residual over/(under) refund of 2025 balance		\$ 12,788
10		Write-off residual over-refund <sup>(B)</sup>		<u>(12,788)</u>
11		Residual (under)-refund of 2025 balance		\$ -

Notes:

- (A) December 2025 includes residual revenues recovered/(refunded) in January 2026.
- (B) FE PA wrote off the residual over-refund in March 2026.

**FirstEnergy Pennsylvania Electric Company - West Penn Rate District**  
**Tax Cuts And Jobs Act Voluntary Surcharge ("TCJAVSC") Rider**  
**1307(e) Statement for the Reconciliation Period July 1, 2025 through December 31, 2025**  
**Cumulative Over/(Under) Refund**

<u>Line No.</u>	<u>Year</u>	<u>Month</u>	<b>Total TCJAVSC Negative Surcharge Applied to E-Factor, net of GRT</b>	<b>Cumulative Over/(Under) Refund incl. Interest</b>
			(1)	(2)
1		January 31, 2025 Balance being Recovered/(Refunded) in July 2025 Rates		\$ (1,311,155)
2	2025	July	\$ 185,516	(1,125,639)
3		August	256,037	(869,602)
4		September	216,586	(653,016)
5		October	190,566	(462,450)
6		November	194,234	(268,216)
7		December <sup>(A)</sup>	282,922	14,706
8		Total 2025 Activity	\$ 1,325,861	
9		Residual over/(under) refund of 2025 balance		\$ 14,706
10		Write-off residual over-refund <sup>(B)</sup>		(14,706)
11		Residual (under)-refund of 2025 balance		\$ -

Notes:

- (A) December 2025 includes residual revenues recovered/(refunded) in January 2026.
- (B) FE PA wrote off the residual over-refund in March 2026.