



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

**May 21, 2026**

**DAVID S FIEBIG  
GENERAL MANAGER  
ENERGY CENTER HARRISBURG LLC  
900 WALNUT STREET  
HARRISBURG PA 17101**

**RE: Steam Cost Rate Audit  
Docket No. D-2025-3054891**

Dear Mr. Fiebig:

Enclosed is a copy of the Bureau of Audits' report on Energy Center Harrisburg LLC's Steam Cost Rate for the 12-month periods ended June 30, 2024 and June 30, 2023. This report was released to the public by the Commission at its Public Meeting held on May 21, 2026. The audit report disclosed the following finding:

Finding – Energy Center Harrisburg's SCR internal controls are not effective.

Because the Company states it agrees with the audit report, it is directed to implement the recommendations included therein. The Commission appreciates your cooperation in conjunction with this audit.

Sincerely,

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

Matthew L. Homsher  
Secretary

Enclosure