



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

**May 28, 2026**

**MARK S KEHL  
MANAGER RATES & REGULATORY AFFAIRS – PA  
FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY  
2800 POTTSVILLE PIKE  
PO BOX 16001  
READING PA 19612-6001**

**RE: Phase IV Energy Efficiency and Conservation Charge  
Section 1307(e) Reconciliation Statement  
For the 12 months ended March 31, 2026  
M-2026-3061985**

Dear Mr. Kehl:

The Bureau of Audits has reviewed FirstEnergy Pennsylvania Electric Company's Phase IV Energy Efficiency and Conservation Charge (EEC) Section 1307(e) Reconciliation Statement for the 12 months ended March 31, 2026.

Based upon staff review, it appears that the Phase IV EEC Section 1307(e) Reconciliation Statement, filed on April 23, 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 Phase IV EEC 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-2026-3061985.

Sincerely,

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

Matthew L. Homsher  
Secretary