



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

June 3, 2026

**JOANNE M SAVAGE
DIRECTOR OF RATES & REGULATORY AFFAIRS – PA
FIRSTENERGY PENNSYLVANIA ELECTRIC COMPANY
2800 POTTSVILLE PIKE
PO BOX 16001
READING PA 19612-6001**

**RE: Tax Cuts and Jobs Act Voluntary Surcharge
Section 1307(e) Reconciliation Statement
For the 6 months ended December 31, 2025
M-2026-3062156**

Dear Ms. Savage:

The Bureau of Audits has reviewed FirstEnergy Pennsylvania Electric Company's Tax Cuts and Jobs Act (TCJA) Voluntary Surcharge Section 1307(e) Reconciliation Statement for the 6 months ended December 31, 2025.

Based upon staff review, it appears that the TCJA Section 1307(e) Reconciliation Statement, filed on April 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 TCJA 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-2026-3062156.

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