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April 15, 2016

VIA ELECTRONIC AND HAND DELIVERY

Administrative Law Judge Susan D. Colwell
Office of Administrative Law Judge
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street, 2nd Floor West
PO Box 3265
Harrisburg, PA 17105-3265

In re: Joint Application of Pike County Light and Power Company, Corning Natural Gas Holding Corporation and Orange and Rockland Utilities, Inc. for: a Certificate or Certificates of Public Convenience Evidencing the Pennsylvania Public Utility Commission's Approval of: the Transfer by Sale of 100% of the Issued and Outstanding Stock of Pike County Light & Power Company, a Public Utility Providing Natural Gas and Electric Distribution Service in Pennsylvania, from Seller Orange and Rockland Utilities, Inc. to Buyer Corning Natural Gas Holding Corporation; Approval of Certain Affiliated Interest Filings and Security Certificates; and, All Other Approvals Or Certificates Appropriate, Customary or Necessary Under the Public Utility Code to Carry Out The Transactions Described in the Application; Docket No. A-2015-2517111; A-2015-2517036; G-2015-2517113; G-2015-2517114; S-2015-2517115 and S-2015-2517116;
CORNING NATURAL GAS HOLDING CORPORATION REBUTTAL TESTIMONY AND ASSOCIATED EXHIBITS; UPDATED CNGHC EXHIBIT NO. 5

Dear Judge Colwell:

Enclosed you will find the following rebuttal testimonies submitted on behalf of Corning Natural Gas Holding Corporation:

- 1) Rebuttal Testimony of Michael German (CNGHC's Statement No. 1R);
- 2) Rebuttal Testimony of Russell Miller (CNGHC's Statement No. 2R; and,

- 3) Rebuttal Testimony of Firouzeh Sarhangi and L. Mario DiValentino (CNGHC's Statement No. 4R).

Also included is an update to CNGHC Exhibit No. 5, which was attached to CNGHC Statement No. 1.

Parties have been served in accordance with the attached Certificate of Service. If you have any questions regarding this filing, please do not hesitate to contact me.

Very truly yours,



Thomas J. Sniscak
Christopher M. Arfaa
William E. Lehman
Whitney E. Snyder

TJS/CMA/das
Enclosure

cc: Rosemary Chiavetta (Letter and COS via electronic filing)
Per Certificate of Service

CERTIFICATE OF SERVICE

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

BY ELECTRONIC AND FIRST CLASS MAIL

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DATED: April 15, 2016

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