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December 22, 2016

Honorable Joel H. Cheskis
Honorable Andrew M. Calvelli
Administrative Law Judges
Pennsylvania Public Utility Commission
P.O. Box 3265
Harrisburg, PA 17105-3265

VIA E-MAIL AND FIRST CLASS MAIL

**RE: Wellsboro Electric Company
Docket No.: R-2016-2531551**

Dear Judges Cheskis and Calvelli:

Enclosed please find two (2) copies of the following Rebuttal Testimony on behalf of Wellsboro Electric Company ("Wellsboro") in the above-referenced proceeding:

Wellsboro Statement No. 1-R: Rebuttal Testimony of Howard S. Gorman
Wellsboro Statement No. 2-R: Rebuttal Testimony of John A. Neri
Wellsboro Statement No. 4-R: Rebuttal Testimony of Craig Eccher

As evidenced by the attached Certificate of Service, all parties to the proceeding are being duly served with copies of these documents. Thank you.

Sincerely,

McNEES WALLACE & NURICK LLC

By

A handwritten signature in black ink, appearing to read 'Adeolu A. Bakare', is written over a horizontal line.

Adeolu A. Bakare

Counsel to Wellsboro Electric Company

Enclosures

c: Rosemary Chiavetta, Secretary (Transmittal Letter and Certificate of Service only)
Certificate of Service

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CERTIFICATE OF SERVICE

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

VIA E-MAIL AND FIRST CLASS MAIL

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Adeolu A. Bakare

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Dated this 22nd day of December, 2016, at Harrisburg, Pennsylvania.