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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: Citizens' Electric Company of Lewisburg, PA  
Docket No. R-2016-2531550**

Dear Judges Cheskis and Calvelli:

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

Citizens' Statement No. 1-R: Rebuttal Testimony of Howard S. Gorman  
Citizens' Statement No. 2-R: Rebuttal Testimony of John A. Neri  
Citizens' Statement No. 4-R: Rebuttal Testimony of Eric W. Winslow  
Citizens' Statement No. 6-R: Rebuttal Testimony of John Kelchner

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 Citizens' Electric Company of Lewisburg, PA

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

Counsel to Citizens' Electric Company of Lewisburg,  
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Dated this 22<sup>nd</sup> day of December, 2016, at Harrisburg, Pennsylvania.