Attachment B

*Comments filed by*:

Pennsylvania State Representative Tom Caltagirone

Pennsylvania Office of Small Business Advocate

Pennsylvania Office of Consumer Advocate

Industrial Energy Users of Pennsylvania

AARP Pennsylvania

UGI Distribution Companies

Pennsylvania Public Utility Commission’s Bureau of Investigation and Enforcement

PPL Electric Utilities Corporation

PECO Energy Company

Pennsylvania Public Utility Commission’s Consumer Advisory Council

Joint Comments of the Pennsylvania Energy Consumer Alliance, PPL Industrial Customer Alliance, the Met-Ed Industrial Users Group, the Philadelphia Area Industrial Users Group, the Penelec Industrial Customer Alliance, the West Penn Power Industrial Intervenors, the Philadelphia Industrial and Commercial Gas Users Group, and the Columbia Industrial Intervenors.

Joint Comments of Metropolitan Edison Company, Pennsylvania Electric Company, Pennsylvania Power Company and West Penn Power Company.

*Responses filed by*:

Appalachian Utilities, Inc.

Pennsylvania American Water Company

Columbia Water Company

UGI Distribution Companies

PPL Electric Utilities Corporation

PECO Energy Company

Columbia Gas of Pennsylvania

Joint Responses of Metropolitan Edison Company, Pennsylvania Electric Company, Pennsylvania Power Company and West Penn Power Company

Peoples Natural Gas Company

The York Water Company

Peoples Natural Gas—Equitable Division

National Fuel Gas Distribution Corporation

Duquesne Light Company

Joint Comments of U.S. Members of Congress: Lloyd Smucker, Bill Shuster, Mike Kelly and Patrick Meehan