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September 27, 2019

John Coogan, Esq.
Pennsylvania Public Utility Commission
Bureau of Investigation and Enforcement
Commonwealth Keystone Building
400 North Street, 2nd Floor West
Harrisburg, PA 17120

VIA E-MAIL AND FIRST CLASS MAIL

RE: Valley Energy, Inc. – Supplement No. 49 to Tariff Gas – Pa. P.U.C. No. 2; Docket No. R-2019-3008209

Dear Mr. Coogan:

Enclosed please find Valley Energy Inc.'s ("Valley") **Updated Attachment I&E-RE-24-D (B2)** in response to the Bureau of Investigation & Enforcement's Interrogatory No. I&E-RE-24-D in the above-referenced proceeding. This Updated Attachment, previously labeled I&E-RE-24-D(1), adds 2020 data to page 3.

If you have any questions regarding the attached documents, please feel free to contact the undersigned. As shown by the attached Certificate of Service, the statutory parties are being duly served with a copy of this filing. Thank you.

Very truly yours,

By

McNEES WALLACE & NURICK LLC

Matthew L. Garber Omn

Matthew L. Garber

Counsel to Valley Energy, Inc.

c: Rosemary Chiavetta, Secretary (via Electronic Filing, Letter and Certificate Only) Certificate of Service

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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Counsel to Valley Energy, Inc.

Dated this 27th day of September, 2019, at Harrisburg, Pennsylvania.