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November 14, 2019

Administrative Law Judge Steven K. Haas
Administrative Law Judge Benjamin Myers
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street, 2nd Floor West
Harrisburg, PA 17105-3265

VIA E-MAIL AND HAND DELIVERY

**RE: Citizens' Electric Company of Lewisburg, PA; Docket No. R-2019-3008212
Wellsboro Electric Company; Docket No.: R-2019-3008208
Valley Energy, Inc.; Docket No.: R-2019-3008209**

Your Honors:

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

Citizens' Statement No. 1-R: Rebuttal Testimony of Howard S. Gorman
Joint Statement No. 2-R: Rebuttal Testimony of Dylan D'Ascendis
Joint Statement No. 3-R: Rebuttal Testimony of Melissa Sullivan
Citizens' Statement No. 4-R: Rebuttal Testimony of John Kelchner [PUBLIC]
Citizens' Statement No. 4-R: Rebuttal Testimony of John Kelchner [HIGHLY CONFIDENTIAL]
Citizens' Statement No. 5-R: Rebuttal Testimony of Gene E. Cree

Wellsboro Statement No. 1-R: Rebuttal Testimony of Howard S. Gorman
Joint Statement No. 2-R: Rebuttal Testimony of Dylan D'Ascendis
Joint Statement No. 3-R: Rebuttal Testimony of Melissa Sullivan
Wellsboro Statement No. 5-R: Rebuttal Testimony of Jill Campbell
Wellsboro Statement No. 6-R: Rebuttal Testimony of Byron Farnsworth Jr. [PUBLIC]
Wellsboro Statement No. 6-R: Rebuttal Testimony of Byron Farnsworth Jr. [HIGHLY CONFIDENTIAL]

Valley Statement No. 1-R: Rebuttal Testimony of Howard S. Gorman
Joint Statement No. 2-R: Rebuttal Testimony of Dylan D'Ascendis
Joint Statement No. 3-R: Rebuttal Testimony of Melissa Sullivan
Valley Statement No. 4-R: Rebuttal Testimony of Edward Rogers
Valley Statement No. 5-R: Rebuttal Testimony of Jamie Levering

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


Adeolu A. Bakare

Counsel to Citizens' Electric Company of Lewisburg, PA,
Wellsboro Electric Company and Valley Energy, Inc.

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 OR HAND DELIVERY

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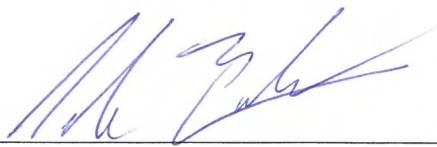
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Dated this 14th day of November, 2019, at Harrisburg, Pennsylvania.