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May 20, 2011

Honorable Katrina L. Dunderdale
Administrative Law Judge
PA Public Utility Commission
Suite 220, Piatt Place
301 Fifth Avenue
Pittsburgh, PA 15222

RE: Pennsylvania Public Utility Commission, et al, v. Columbia Gas of Pennsylvania, Inc. – Docket Nos. R-2010-2215623, C-2010-2208133, C-2011-2224941, C-2011-2224944, C-2011-2225050, C-2011-2225828, C-2011-2225878, C-2011-2227004, C-2011-2227222, C-2011-2231015, C-2011-2230067

**Pennsylvania Public Utility Commission, et al, v. Columbia Gas of Pennsylvania, Inc. – Docket Nos. R-2010-2201974, C-2010-2208133, C-2010-2208503
(Consolidated)**

Dear Judge Dunderdale:

Enclosed please find the following Rebuttal Testimony and Exhibits on behalf of Columbia Gas of Pennsylvania, Inc. in the above-referenced proceeding:

1. Mark R. Kempic – Statement No. 102-R
2. Nancy J. Krajovic – Statement No. 103-R
3. Amy L. Efland – Statement No. 104-R
4. Chandra N. Canterbury – Statement No. 105-R
5. Jeffrey T. Gore – Statement No. 106-R
6. Marianne L. Schuster – Statement No. 108-R
7. Danny G. Cote – Statement No. 109-R
8. Paul R. Moul – Statement No. 110-R
9. John M. O'Brien – Statement No. 111-R
10. Russell A. Feingold – Statement No. 112-R
11. J. Michael Ripley – Statement No. 115-R
12. Erich A. Evans – Statement No. 116-R
13. Deborah A. Davis – Statement No. 117-R
14. Joel L. Hoelzer – Statement No. 118-R

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May 20, 2011

Page 2

Copies have been provided to the persons in the manner indicated on the certificate of service.

Respectfully Submitted,



Andrew S. Tubbs

AST/skr

Enclosures

cc: Certificate of Service

Rosemary Chiavetta (letter and certificate of service only)

CERTIFICATE OF SERVICE

I hereby certify that true and correct copies of the foregoing have been served upon the following persons, in the manner indicated, in accordance with the requirements of § 1.54 (relating to service by a participant).

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