



17 North Second Street
12th Floor
Harrisburg, PA 17101-1601
717-731-1970 Main
717-731-1985 Fax
www.postschell.com

Anthony D. Kanagy

akanagy@postschell.com
717-612-6034 Direct
717-731-1985 Fax
File #: 2270/148555

July 25, 2011

Honorable Kandace F. Melillo
Administrative Law Judge
PA Public Utility Commission
Commonwealth Keystone Building
400 North Street, 2nd Floor West
PO Box 3265
Harrisburg, PA 17105-3265

**RE: Pennsylvania Public Utility Commission, et al. v. UGI Utilities, Inc. - Gas Division
Docket No. R-2011-2238953, C-2011-2243186 and C-2011-2248211**

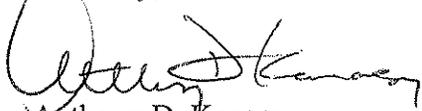
Dear Judge Melillo:

Enclosed please find the Rebuttal Testimony of UGI Utilities, Inc. – Gas Division in the above-referenced proceeding, as follows:

UGI Statement No. 1-R – William J. McAllister
UGI Statement No. 2-R – David C. Beaten
UGI Statement No. 3-R – Shaun Hart

As indicated by the certificate of service, copies have been provided to the persons in the manner indicated.

Sincerely,



Anthony D. Kanagy

ADK/skr

Enclosures

cc: Certificate of Service

Rosemary Chiavetta (letter and certificate of service only)

CERTIFICATE OF SERVICE
(R-2011-2238953, C-2011-2243186 and C-2011-2248211)

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).

VIA E-MAIL & FIRST CLASS MAIL

James A. Mullins
Jennedy S. Johnson
Office of Consumer Advocate
555 Walnut Street
Forum Place, 5th Floor
Harrisburg, PA 17101-1923

Charles Daniel Shields
Office of Trial Staff
Commonwealth Keystone Building
400 North Street, 2nd Floor West
PO Box 3265
Harrisburg, PA 17105-3265

Steven C. Gray, Esquire
Office of Small Business Advocate
Commerce Building, Suite 1102
300 North Second Street
Harrisburg, PA 17101

Susan E. Bruce
Vasiliki Karandrikas
Carl J. Zwick
McNees, Wallace & Nurick
100 Pine Street
PO Box 1166
Harrisburg, PA 17108-1166

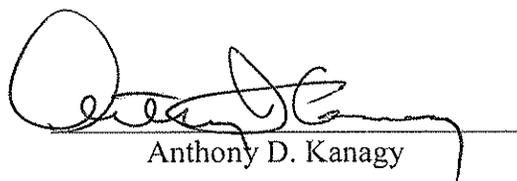
Jane Borthwick Story
Jones Day
500 Grant Street, Suite 4500
Pittsburgh, PA 15219

Jason F. Leif
Jones Day
717 Texas, Suite 3300
Houston, TX 77002-2712

Jerome D. Mierzwa
Exeter Associates Inc.
10480 Little Patuxent Parkway
Suite 300
Columbia, MD 21044

Robert D. Knecht
Industrial Economics Incorporated
2067 Massachusetts Avenue
Cambridge, MA 02140

Date: July 25, 2011


Anthony D. Kanagy