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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 Penn Natural Gas, Inc.
Docket No. R-2011-2238943, C-2011-2243199, C-2011-2248229 and C-2011-2248372**

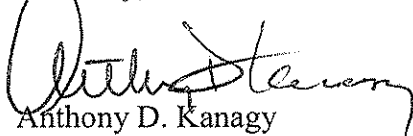
Dear Judge Melillo:

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

PNG Statement No. 1-R – William J. McAllister
PNG Statement No. 2-R – David C. Beasten
PNG 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-2011-2238943, C-2011-2243199, C-2011-2248229 and C-2011-2248372)

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

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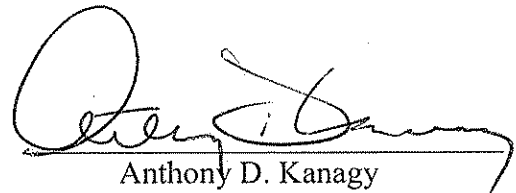
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Date: July 25, 2011


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