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February 22, 2013

Honorable Christopher Pell
Administrative Law Judge
Pennsylvania Public Utility Commission
801 Market Street, Suite 4063
Philadelphia, PA 19107

VIA E-MAIL AND FIRST CLASS MAIL

**RE: Philadelphia Gas Works Supplement No. 55 to Gas Service Tariff Pa. P.U.C. No. 2;
Docket No. R-2012-2333993**


Dear Judge Pell:

Please be advised that the Philadelphia Industrial and Commercial Gas Users Group ("PICGUG") will not be submitting Rebuttal Testimony in the above-referenced proceeding. PICGUG reserves the right, however, to submit Surrebuttal Testimony in response to issues raised in other parties' Rebuttal Testimony.

As evidenced by the attached Certificate of Service, all parties to the proceeding are being served with a copy of this document. Thank you.

Sincerely,

McNEES WALLACE & NURICK LLC

By 

Adeolu A. Bakare

Counsel to the Philadelphia Industrial and
Commercial Gas Users Group

c: Rosemary Chiavetta, Secretary – Letter and Certificate of Service Only (via electronic filing)
Certificate of Service

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CERTIFICATE OF SERVICE

I hereby certify that I am this day serving a true copy of the foregoing document upon the participants listed below in accordance with the requirements of 52 Pa. Code Section 1.54 (relating to service by a participant).

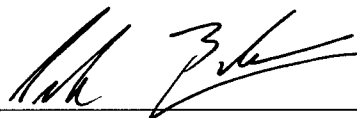
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Dated this 22nd day of February, 2013, at Harrisburg, Pennsylvania