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April 19, 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: Pennsylvania Public Utility Commission v. Philadelphia Gas Works
Docket No. R-2013-2346376**

Dear Judge Pell:

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

VIA E-MAIL AND FIRST-CLASS MAIL

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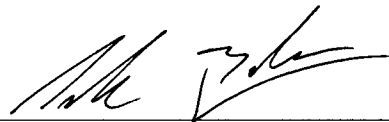
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Dated this 19th day of April, 2013, at Harrisburg, Pennsylvania