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File #: 3283-153762

August 19, 2013

Honorable Mark A. Hoyer
Administrative Law Judge
PA Public Utility Commission
Suite 220, Piatt Place
301 Fifth Avenue
Pittsburgh, PA 15222

Re: Joint Application of Peoples Natural Gas Company LLC, Peoples TWP LLC, and Equitable Gas Company, LLC for All of the Authority and the Necessary Certificates of Public Convenience (1) to Transfer All of the Issued and Outstanding Limited Liability Company Membership Interest of Equitable Gas Company, LLC to PNG Companies, LLC, (2) to Merge Equitable Gas Company, LLC with Peoples Natural Gas Company LLC, (3) to Transfer Certain Storage and Transmission Assets of Peoples Natural Gas Company LLC to Affiliates of EQT Corporation, (4) to Transfer Certain Assets between Equitable Gas Company, LLC and Affiliates of EQT Corporation, (5) for Approval of Certain Ownership Changes Associated with the Transaction, (6) for Approval of Certain Associated Gas Capacity and Supply Agreements, and (7) for Approval of Certain Changes in the Tariff of Peoples Natural Gas Company LLC
Docket No. A-2013-2353647; A-2013-2353649; A-2013-2353651

Dear Judge Hoyer:

Enclosed please find rebuttal testimony on behalf of Peoples Natural Gas Company LLC, Peoples TWP LLC and Equitable Gas Company, LLC ("Joint Applicants") for the above-referenced proceeding, as follows:

1. Joint Applicants Statement No. 2-R – Morgan K. O'Brien
2. Joint Applicants Statement No. 3-R – Fredrick K. Dalena
3. Joint Applicants Statement No. 4-R – Joseph A. Gregorini
4. Joint Applicants Statement No. 5-R – Jeffrey S. Nehr¹

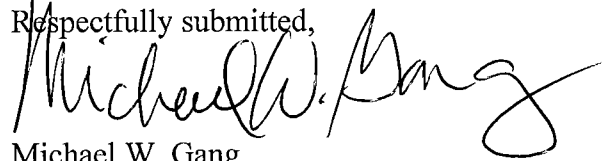
¹ Please note that Exhibit JSN-5 which accompanies the Rebuttal Testimony of Jeffrey S. Nehr, Joint Applicants Statement No. 5-R, is HIGHLY CONFIDENTIAL. A copy of this Exhibit will be provided by e-mail in accordance with the terms and conditions of the Confidentiality and Non-Disclosure Agreement.

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5. Joint Applicants Statement No. 6-R – Kenneth M. Johnston
6. Joint Applicants Statement No. 7-R – Ruth Ann DeLost
7. Joint Applicants Statement No. 10-R – Bruce Grabiec

Copies of Joint Applicants' Rebuttal Testimony will be provided as indicated on the Certificate of Service.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Michael W. Gang". The signature is fluid and cursive, with a large, sweeping flourish at the end.

Michael W. Gang

CTW/skr
Attachments

cc: Rosemary Chiavetta, Secretary (*letter and certificate of service only*)
Certificate of Service

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing has 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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Dated: August 19, 2013

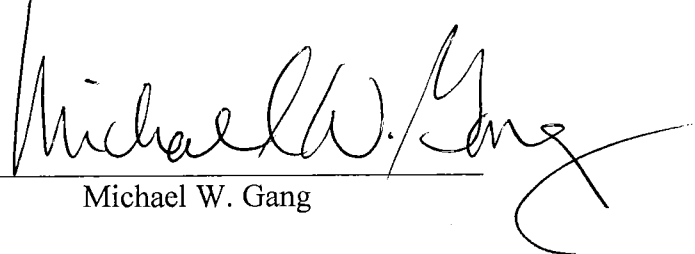
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