



August 26, 2013

Rosemary Chiavetta, Secretary  
Pennsylvania Public Utility Commission  
Commonwealth Keystone Building  
400 North Street, 2<sup>nd</sup> Floor  
Harrisburg, PA 17120

Dear Secretary Chiavetta:

Regarding: Docket Numbers: A-2013-2353576 and A-2013-2346185  
Tentative Orders for Licensing of SFE Energy Pennsylvania, Inc. as a Natural Gas  
Distribution Company and as an Electric Distribution Company

We have reviewed and accept the Tentative Orders for the docket numbers referenced above and are very pleased that the Commission has granted the licenses under the terms and conditions stipulated in the Order.

We noted in our review that, on page 4 of both Orders, the reference to the financial fitness requirements of the applications indicates that the Summitt Energy Inc. audited financial statements for the years ended March 31, 2010, 2011 and 2012 are audited

“in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.”

In fact, the parent company of SFE Energy Pennsylvania, Inc., Summitt Energy Inc. is a Canadian company and audited in accordance with Canadian generally accepted auditing standards. This is stipulated in the Independent Auditor's Report provided by PriceWaterhouseCoopers LLP within each set of annual financial statements.

This letter is intended to clarify the matter with you. We trust that this meets the Pennsylvania Public Utility Commission requirements.

Should you have any questions in this matter, please do not hesitate to contact me directly. We thank you for your consideration of this requested change.

Sincerely,

Gerry Haggarty  
President & CEO  
SFE Energy Pennsylvania, Inc.