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August 26, 2013

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

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

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.

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TO ROSEMARY CHIAVETTA, SECRETARY
PENNSYLVANIA PUBLIC UTILITY COMMISS
400 NORTH STREET 2ND FLOOR
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HARRISBURG PA 17120

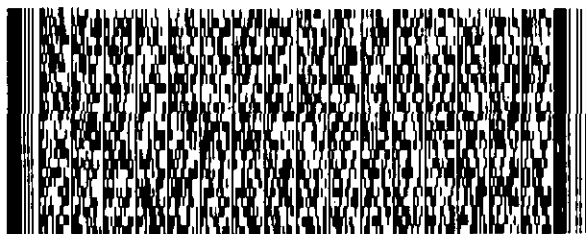
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