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File #: 3552/153108

September 5, 2013

VIA E-MAIL & REGULAR MAIL

Honorable Jeffrey Watson
PA Public Utility Commission
Suite 220, Piatt Place
301 Fifth Avenue
Pittsburgh, PA 15222

Honorable Mary D. Long
Administrative Law Judge
PA Public Utility Commission
Suite 220, Piatt Place
301 Fifth Avenue
Pittsburgh, PA 15222

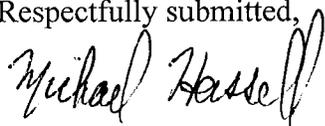
Re: Petition of Peoples Natural Gas Company LLC for Approval of a Distribution System Improvement Charge - Docket Nos. P-2013-2344596 and C-2013-2348847

Dear Administrative Law Judges:

Enclosed please find the following Rebuttal Testimony on behalf of Peoples Natural Gas Company LLC for the above-referenced proceeding:

Peoples Natural Gas Statement No. 1-R	Andrew P. Wachter
Peoples Natural Gas Statement No. 3-R	James I. Warren
Peoples Natural Gas Statement No. 4-R	Joseph A. Gregorini

Copies will be provided as indicated on the Certificate of Service.

Respectfully submitted,


Michael W. Hassell

MWH/jl
Enclosures

cc: Rosemary Chiavetta, Secretary (*Letter & Certificate of Service Only*)
Certificate of Service

CERTIFICATE OF SERVICE
(Docket Nos. P-2013-2344596 and C-2013-2348847)

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 52 Pa. Code § 1.54 (relating to service by a participant).

VIA E-MAIL AND FIRST CLASS MAIL

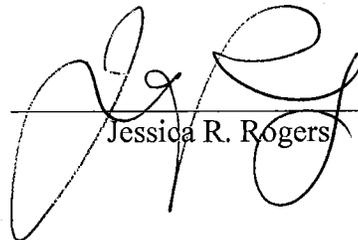
Erin L. Gannon, Esquire
Christy M. Appleby, Esquire
Office of Consumer Advocate
555 Walnut Street
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Harrisburg, PA 17101-1923

Allison C. Kaster, Esquire
Pennsylvania Public Utility Commission
Bureau of Investigation & Enforcement
Commonwealth Keystone Building
400 North Street, 2nd Floor West
P.O. Box 3265
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Kevin J. Moody, Esquire
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Date: September 5, 2013



Jessica R. Rogers