



COMMONWEALTH OF PENNSYLVANIA
PENNSYLVANIA PUBLIC UTILITY COMMISSION
P.O. BOX 3265, HARRISBURG, PA 17105-3265

IN REPLY PLEASE
REFER TO OUR FILE

April 14, 2014

Hon. Christopher P. Pell
Hon. Darlene D. Heep
Pennsylvania Public Utility Commission
Office of Administrative Law Judge
801 Market Street
Room 4063
Philadelphia, PA 19107

Re: Philadelphia Gas Works: 2014-2015 Gas Cost Rate Filing
Docket No. R-2014-2404355

Dear Judges Pell and Heep:

Enclosed please find a copy of the prepared **Direct Testimony and Exhibit** of the Bureau of Investigation and Enforcement's (I&E) witness:

Ethan H. Cline I&E Statement No. 1; I&E Exhibit No. 1

Copies are being served on parties as identified in the attached certificate of service. If you have any questions, please contact me at (717) 783-6155.

Sincerely,

Regina L. Matz
Prosecutor
Bureau of Investigation and Enforcement
PA Attorney I.D. #42498

RLM/snc
Enclosure

cc: Certificate of Service
Secretary Chiavetta (CL and COS only)

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Philadelphia Gas Works: : Docket No. R-2014-2404355
2014-2015 Gas Cost Rate Filing :

CERTIFICATE OF SERVICE

I hereby certify that I am serving the foregoing **Direct Testimony and Exhibit** dated April 14, 2014, in the manner and upon the persons listed below, in accordance with the requirements of 52 Pa. Code § 1.54 (relating to service by a party):

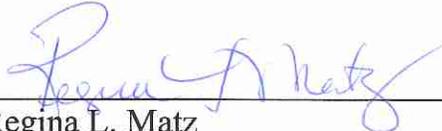
Via Electronic Mail

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