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April 28, 2014

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

VIA E-MAIL AND FIRST-CLASS MAIL

**RE: Pennsylvania Public Utility Commission v. Philadelphia Gas Works;
Docket No. R-2014-2404355**

Dear Judges Pell and Heep:

Please be advised that the Philadelphia Industrial and Commercial Gas Users Group ("PICGUG") will not be submitting Rebuttal Testimony in the above-referenced proceeding. PICGUG reserves the right, however, to submit Surrebuttal Testimony in response to issues raised in other parties' Rebuttal Testimony.

As evidenced by the attached Certificate of Service, all parties to the proceeding are being served with a copy of this document. Thank you.

Sincerely,

McNEES WALLACE & NURICK LLC

By

A handwritten signature in black ink, appearing to read 'Adeolu A. Bakare', is written over a horizontal line.

Adeolu A. Bakare

Counsel to the Philadelphia Industrial and
Commercial Gas Users Group

Enclosure

c: Rosemary Chiavetta, Secretary (via Electronic Filing)
Certificate of Service

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CERTIFICATE OF SERVICE

I hereby certify that I am this day serving a true copy of the foregoing document upon the participants listed below in accordance with the requirements of 52 Pa. Code Section 1.54 (relating to service by a participant).

VIA E-MAIL AND FIRST-CLASS MAIL

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Dated this 28th day of April, 2014, at Harrisburg, Pennsylvania