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File #: 157573

May 2, 2014

VIA ELECTRONIC FILING

Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street, 2nd Floor North
P.O. Box 3265
Harrisburg, PA 17105-3265

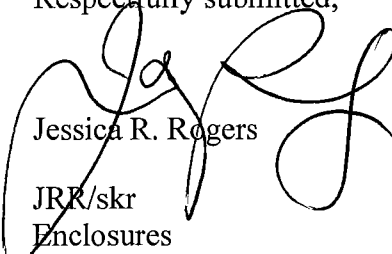
**Re: Pennsylvania Public Utility Commission, et al. v. Columbia Gas of Pennsylvania, Inc.
Docket No. R-2014-2406274**

**John S. Smith v. Columbia Gas of Pennsylvania, Inc.
Docket No. C-2014-2416873**

Dear Secretary Chiavetta:

By letter dated April 18, 2014, Columbia Gas of Pennsylvania, Inc. ("Columbia") received notice of the above-referenced complaint of John S. Smith. Because the Formal Complaint of Mr. Smith is associated with a rate proceeding, Columbia will not be filing an answer to the complaint, in accordance with the provisions of 52 Pa. Code § 5.61(d).

Respectfully submitted,



Jessica R. Rogers

JRR/skr
Enclosures

cc: Certificate of Service

CERTIFICATE OF SERVICE

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

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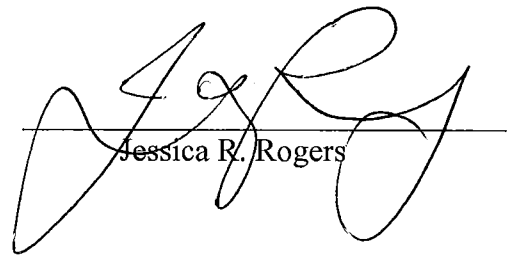
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VIA FIRST CLASS MAIL

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John S. Smith
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Date: May 2, 2014



Handwritten signature of Jessica R. Rogers, written in black ink over a horizontal line. The signature is stylized and cursive.

Jessica R. Rogers