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July 15, 2014

*Via Electronic Mail and Overnight Federal Express*

Honorable Mark A. Hoyer  
Administrative Law Judge  
Pennsylvania Public Utility Commission  
301 Fifth Avenue  
Suite 220 Piatt Place  
Pittsburgh, PA 15222

Re: Pennsylvania Public Utility Commission v. Columbia Gas of Pennsylvania, Inc.,  
Docket No R-2014-2406274; **THE PENNSYLVANIA STATE UNIVERSITY'S  
STATEMENT NO. 1-R (REBUTTAL TESTIMONY OF JAMES L. CRIST)**

Dear Judge Hoyer:

Enclosed you will find The Pennsylvania State University's Statement No. 1-R (Rebuttal Testimony of James L. Crist) in the above-captioned matter. Copies of this document have been served in accordance with the attached Certificate of Service.

If you have any questions regarding this filing, please do not hesitate to contact me.

Very truly yours,

Thomas J. Sniscak  
William E. Lehman  
*Counsel to The Pennsylvania State University*

TJS/das  
Enclosures

cc: Rosemary Chiavetta, Secretary (cover letter and certificate of service)  
Per Certificate of Service

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**CERTIFICATE OF SERVICE**

**Docket Nos. R-2014-2406274, C-2014-2413419, C-2014-2417238,  
C-2014-24118801, C-2014-2416868, and C-2014-2416873**

I hereby certify that I have this day served a true copy of the foregoing document upon the parties, listed below, in accordance with the requirements of 52 Pa. Code § 1.54 (relating to service by a party).

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Dated this 15<sup>th</sup> day of July, 2014