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December 18, 2014

VIA HAND DELIVERY

Honorable Dennis J. Buckley
Administrative Law Judge
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street, 2nd Floor West
Harrisburg, PA 17120

VIA FEDERAL EXPRESS

Honorable Katrina L. Dunderdale
Administrative Law Judge
Pennsylvania Public Utility Commission
Suite 220 Piatt Place
301 Fifth Avenue
Pittsburgh, PA 15222

**RE: Pennsylvania Public Utility Commission v. Metropolitan Edison Company;
Docket No. R-2014-2428745 and M-2013-2341990**

Dear Judges Buckley and Dunderdale:


Enclosed please find the Met-Ed Industrial Users Group ("MEIUG") Rebuttal Testimony for the following witness in the above-referenced proceeding:

MEIUG Statement No. 1-R Jeffrey Pollock

We have also included a CD containing a Word version of the testimony. As evidenced by the attached Certificate of Service, all parties to the proceedings are being duly served with a copy of this document. Thank you.

Sincerely,

McNEES WALLACE & NURICK LLC

By 
Charis Mincavage
Vasiliki Karandrikas
Teresa K. Schmittberger
Elizabeth P. Trinkle

Counsel to the Met-Ed Industrial Users Group

Enclosures

c: Rosemary Chiavetta, Secretary (Transmittal Letter and Certificate of Service only)
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).

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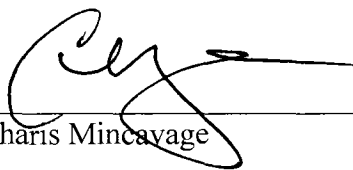
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Dated this 18th day of December, 2014, at Harrisburg, Pennsylvania