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December 18, 2014

VIA ELECTRONIC AND FIRST CLASS MAIL

Honorable Dennis J. Buckley
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street, 2nd Floor West
PO Box 3265
Harrisburg, PA 17105-3265

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

RE: Pennsylvania Public Utility Commission v. West Penn Power Company; Docket No. R-2014-2428742; **THE PENNSYLVANIA STATE UNIVERSITY REBUTTAL TESTIMONY OF JAMES L. CRIST (PSU STATEMENT NO. 1-R)**

Dear ALJ Buckley and ALJ Dunderdale:

Enclosed you will find The Pennsylvania State University's Rebuttal Testimony of James L. Crist (PSU Statement No. 1-R) in the above-referenced proceeding. Copies 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/WEL/das

Enclosure

cc: Rosemary Chiavetta, Secretary (Cover letter and Certificate of Service only)
Per Certificate of Service

CERTIFICATE OF SERVICE

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 §1.54 (relating to service by a party).

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Dated: December 18, 2014