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DEC 18 2014

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

Via Overnight Mail

December 18, 2014

Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street
Harrisburg, PA 17105-3265

Re: Pennsylvania Public Utility Commission v. West Penn Power Company
Docket No. R-2014-2428742 and C-2014-2442667

Dear Secretary Chiavetta:

Please find enclosed the original and one (1) copy of the REBUTTAL TESTIMONY AND EXHIBITS OF RICHARD A. BAUDINO on behalf of AK STEEL CORPORATION for filing in the above-captioned proceeding.

By copy of this letter, all parties listed on the Certificate of Service have been served. Please place this document of file.

Respectfully submitted,



David F. Boehm, Esq. (PA Attorney I.D. # 72752)
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DFBkew
Enclosure

cc: Certificate of Service
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Pa. Public Utility Commission
P.O. Box 3265
Harrisburg, PA 17105

CERTIFICATE OF SERVICE

I hereby certify that on this 18th day of December, 2014 I served a true and correct copy of the REBUTTAL TESTIMONY AND EXHIBITS OF RICHARD A. BAUDINO on behalf of AK STEEL CORPORATION on the following persons in the matter specified in accordance with the requirements of 52 Pa. Code §1.54.


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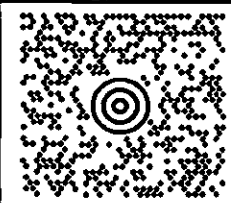
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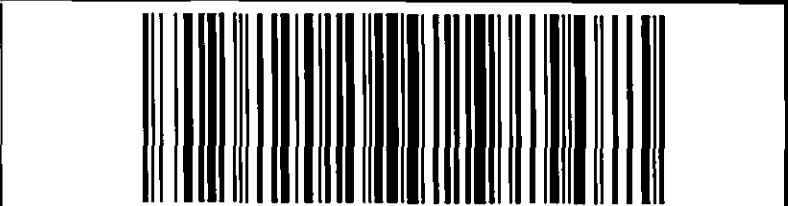
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**COMPLETE TESTIMONY
AND/OR EXHIBIT(S)
MAY BE VIEWED IN THE
COMMISSION'S
FILE ROOM**