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| PUC logo | COMMONWEALTH OF PENNSYLVANIA  PENNSYLVANIA PUBLIC UTILITY COMMISSION  P.O. BOX 3265, HARRISBURG, PA 17105-3265 | **IN REPLY PLEASE REFER TO OUR FILE** |

May 5, 2015

LYNDA W. PETRICHEVICH

PEOPLES NATURAL GAS CO- EQUITABLE R-2015-2475388

375 NORTH SHORE DRIVE STE 600

PITTSBURGH, PA 15212

Re: State Tax Adjustment Surcharge

Peoples Natural Gas Company, LLC-Equitable Division

Dear Ms. Petrichevich:

On March 31, 2015, your company filed a State Tax Adjustment Surcharge tariff in response to changes to Pennsylvania corporate tax rates. The Commission hereby accepts these tariff changes, and we are therefore allowing the tariff changes to go into effect by operation of law. However, this notification shall not preclude this Commission from investigating the financial affairs of your company and, in appropriate cases, ordering refunds or other remedies, which it deems proper.

 Very truly yours,

Rosemary Chiavetta

Secretary

cc: Marissa Boyle, TUS