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April 19, 2017

Honorable Marta Guhl
Administrative Law Judge
Pennsylvania Public Utility Commission
801 Market Street, Suite 4063
Philadelphia, PA 19107

**VIA EMAIL AND
FIRST CLASS MAIL**

**RE: Pennsylvania Public Utility Commission v. Philadelphia Gas Works;
Docket No. R-2017-2587526, et al.**

Dear Judge Guhl:

Please be advised that the Philadelphia Industrial and Commercial Gas Users Group ("PICGUG") will not be submitting Direct Testimony in the above-referenced proceeding. PICGUG reserves the right, however, to submit Rebuttal Testimony to respond to issues raised in other parties' Direct Testimony.

As evidenced by the attached Certificate of Service, all parties to this proceeding are being duly served.

Very truly yours,

McNEES WALLACE & NURICK LLC

By 
Alessandra L. Hylander

Counsel to Philadelphia Industrial and Commercial Gas Users Group

Enclosure

c: Rosemary Chiavetta, Secretary (Letter and Certificate of Service only
-- via electronic filing)
Kathleen Niesborella (via email 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).

VIA E-MAIL AND FIRST-CLASS MAIL

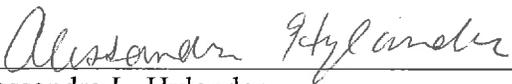
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Dated this 19th day of April, 2017, at Harrisburg, Pennsylvania