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May 16, 2017

The Honorable Marta Guhl  
The Honorable Christopher P. Pell  
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-2017-2586783**

Dear Judges Guhl and Pell:


Enclosed please find two (2) copies of the following Direct Testimony on behalf of the Philadelphia Industrial and Commercial Gas Users Group ("PICGUG") in the above-referenced proceeding:

PICGUG Statement No. 1: Direct Testimony and Exhibits of Richard Baudino  
PICGUG Statement No. 2: Direct Testimony of Kurt Bresser

As evidenced by the attached Certificate of Service, all parties to the proceeding are being duly served with copies of these documents. Thank you.

Very truly yours,

McNEES WALLACE & NURICK LLC

By   
Charis Mincavage

Counsel to the Philadelphia Industrial  
and Commercial Gas Users Group

Attachment

c: Rosemary Chiavetta, Secretary (Transmittal Letter and Certificate of Service via Electronic Filing)  
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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Dated this 16<sup>th</sup> day of May, 2017, at Harrisburg, Pennsylvania