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September 29, 2017

VIA EMAIL AND FIRST CLASS MAIL

Hon. Joel H. Cheskis
Administrative Law Judge
Pennsylvania Public Utility Commission
P.O. Box 3265
Harrisburg, PA 17105-3265

Hon. Andrew M. Calvelli
Administrative Law Judge
Pennsylvania Public Utility Commission
P.O. Box 3265
Harrisburg, PA 17105-3265

RE: Columbia Water Company; Docket No. R-2017-2598203; **THE COLUMBIA WATER COMPANY'S REVISED SUPPORTING SCHEDULE 14 TO DIRECT TESTIMONY OF GARY D. SHAMBAUGH**

Dear Judges Cheskis and Calvelli:

Enclosed you will find The Columbia Water Company's Revised Supporting Schedule 14 to Direct Testimony of Gary D. Shambaugh (CWC's Statement No. 2) (PROPRIETARY). Supporting Schedule 14 is Contained in GDS Exhibit No. 3. This Revised Schedule 14 completely replaces the prior Schedule 14. No other parts of the testimony have been changed.

Parties 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
Christopher M. Arfaa
William E. Lehman

Counsel to the Columbia Water Company

TJS/WEL/das
Enclosure

cc: Rosemary Chiavetta, Secretary (via efileing)
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 52 Pa. Code § 1.54 (relating to service by a party).

BY ELECTRONIC & FIRST CLASS MAIL

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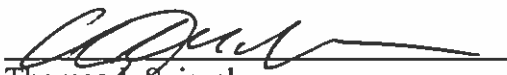
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Dated this 29th day of September, 2017.