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May 4, 2020

**Via Electronic Filing**

Hon. Darlene Heep  
Administrative Law Judge  
Pennsylvania Public Utility Commission  
801 Market Street  
Philadelphia PA 19107

Re: Philadelphia Gas Works 2020-2021 Gas Cost Rate Filing;  
Docket Nos. R-2020-3017934

Dear Secretary Chiavetta:

On behalf of Philadelphia Gas Works ("PGW"), enclosed please find the Rebuttal Testimony of Kenneth S. Dybalski (St. 1-R) and John C. Zuk (St. 2-R) in the above-referenced matter. Copies to be served in accordance with the attached Certificate of Service.

If you have any questions, please do not hesitate to contact me.

Sincerely,

A handwritten signature in blue ink that reads "Deanne M. O'Dell".

Deanne M. O'Dell

Enclosure

cc: Certificate of Service  
Rosemary Chiavetta, Secretary (COS only)  
Graciela Christlieb, Senior Attorney, PGW (via email only)

**CERTIFICATE OF SERVICE**

I hereby certify that this day I served a copy of PGW’s Rebuttal Testimony upon the persons listed below in the manner indicated in accordance with the requirements of 52 Pa. Code Section 1.54.

**Via Email**

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Dated: May 4, 2020

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Deanne M. O’Dell, Esq.