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December 3, 2020

VIA ELECTRONIC MAIL

Honorable Darlene Heep
Pennsylvania Public Utility Commission
Office of Administrative Law Judge
801 Market Street, Suite 4063
Philadelphia, PA 19107
dheep@pa.gov

RE: Audubon Water Company; Docket No. R-2020-3020919; **AUDUBON WATER COMPANY'S REBUTTAL TESTIMONY**

Dear Judge Heep:

Enclosed please find Audubon Water Company's Rebuttal Testimony and Exhibits in the above-captioned matter.

Thank you for your attention to this matter. If you have any questions, please feel free to contact me at (717) 236-1300.

Very truly yours,

/s/ Whitney E. Snyder

Thomas J. Sniscak
Whitney E. Snyder
Bryce R. Beard

Counsel for Audubon Water Company

WES/das
Enclosures

cc: Rosemary Chiavetta, Secretary (via e-filing of letter and certificate of service only)
Pamela McNeal, Legal Assistant (via email pmcneal@pa.gov)
Per Certificate of Service

CERTIFICATE OF SERVICE

I hereby certify that I have this day served a true copy of the forgoing document upon the parties, listed below, in accordance with the requirements of § 1.54 (relating to service by a party).

VIA ELECTRONIC MAIL ONLY

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/s/ Whitney E. Snyder _____

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Dated: December 3, 2020