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August 28, 2025

VIA E-MAIL

Honorable Mary D. Long
Administrative Law Judge
Pennsylvania Public Utility Commission
Suite 220 Piatt Place
301 Fifth Avenue
Pittsburgh, PA 1522

**RE: Pennsylvania Public Utility Commission v. Valley Energy, Inc.
Docket No. R-2025-3054393**

Dear Judge Long:

Attached please find the following Surrebuttal Testimony of Valley Energy, Inc. in the above-referenced proceeding.

Valley Statement No. 1SR – Surrebuttal Testimony of Howard S. Gorman

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Adeolu A. Bakare'.

Adeolu A. Bakare
MCNEES WALLACE & NURICK LLC

c: Matthew L. Homsher, Secretary (Letter and Certificate of Service Only, via Electronic Filing)
Certificate of Service

CERTIFICATE OF SERVICE

I hereby certify that I have this day served a true copy of the foregoing document upon the participants, listed below, in accordance with the requirements of Section 1.54 (relating to service by a participant).

VIA EMAIL

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Adeolu A. Bakare

Counsel to Valley Energy, Inc

Dated this 28th day of August, 2025, in Harrisburg, Pennsylvania.