



**COMMONWEALTH OF PENNSYLVANIA**  
PENNSYLVANIA PUBLIC UTILITY COMMISSION  
COMMONWEALTH KEYSTONE BUILDING  
400 NORTH STREET  
HARRISBURG, PENNSYLVANIA 17120  
**November 19, 2025**

**SCOTT P GOURLEY  
PRESIDENT  
SIGEL GAS LLC  
1990 PACKING ROAD  
NEW BETHLEHEM PA 16242**

**RE: Gas Cost Rate  
Section 1307(e) Reconciliation Statement  
For the twelve months ended August 31, 2025  
M-2025-3057726**

Dear Mr. Gourley:

The Bureau of Audits has reviewed Sigel Gas LLC's Gas Cost Rate (GCR) Section 1307(e) Reconciliation Statement for the twelve months ended August 31, 2025.

Based upon staff review, it appears that the GCR Section 1307(e) Reconciliation Statement, filed on September 30, 2025, is mathematically accurate and, accordingly, shall be deemed an adequate filing within the meaning of Section 1307(e) of the Public Utility Code, 66 Pa. C.S. § 1307(e).

Acceptance of the GCR Section 1307(e) Reconciliation Statement is expressly subject to such further review and revision as may be found necessary as the result of a subsequent Commission audit or some other proceeding. Acceptance shall not constitute approval of either the accuracy of the reported figures or the reasonableness of the underlying transactions.

This Secretarial Letter does not preclude a party from later filing a complaint on the substance or operation of the adjustment clause rate change filing. Any subsequent submissions to the Commission related to this docketed case should reference Docket No. M-2025-3057726.

Sincerely,

A handwritten signature in black ink that reads 'Matthew L. Homsher'. The signature is written in a cursive, flowing style.

Matthew L. Homsher  
Secretary