



COMMONWEALTH OF PENNSYLVANIA
PENNSYLVANIA PUBLIC UTILITY COMMISSION
COMMONWEALTH KEYSTONE BUILDING
400 NORTH STREET
HARRISBURG, PENNSYLVANIA 17120

February 20, 2026

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

**RE: Interim Gas Cost Rate
Effective February 26, 2026
M-2026-3060480**

Dear Mr. Gourley:

The Bureau of Audits has reviewed Sigel Gas LLC's proposed Supplement No. 32 to Tariff Gas-Pa. P.U.C. No. 3 and the supporting rate computations submitted on February 13, 2026, to become effective on February 26, 2026.

Based upon staff review, it appears that the proposed Gas Cost Rate for the eight-month period of February 26, 2026 through October 31, 2026 is consistent with the tariff and, accordingly, is permitted to become effective as filed.

The Gas Cost Rate is subject to continuous Commission review and audit as well as reconciliation reports in accordance with Section 1307(e) of the Public Utility Code, 66 Pa. C.S. § 1307(e).

Pursuant to the Commission's regulations at 52 Pa. Code § 5.44 (relating to petitions for reconsideration from actions of the staff), you may appeal by filing a petition for reconsideration with the Commission within 20 days of the date of this letter. Any subsequent submissions to the Commission related to this docketed case should reference Docket No. M-2026-3060480.

Sincerely,

A handwritten signature in black ink that reads 'Matthew L. Homsher'. The signature is written in a cursive style with a large initial 'M'.

Matthew L. Homsher
Secretary