



COMMONWEALTH OF PENNSYLVANIA

March 9, 2026

**E-FILED**

Matthew L. Homsher, Secretary  
Pennsylvania Public Utility Commission  
Commonwealth Keystone Building  
400 North Street  
Harrisburg, PA 17120

**Re: Pennsylvania Public Utility Commission v. Philadelphia Gas Works – 1307(f) / Docket No. R-2026-3060186**

Dear Secretary Homsher:

Enclosed please find the Complaint, Public Statement, and Verification on behalf of the Office of Small Business Advocate (“OSBA”), in the above-referenced proceeding.

Copies will be served on all known parties in this proceeding, as indicated on the attached Certificate of Service.

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

Sincerely,

*/s/ Rebecca Lyttle*

Rebecca Lyttle  
Assistant Small Business Advocate  
Attorney ID No. 201399

*Enclosures*

cc: Jason Hails  
Roger Cathcart  
Parties of Record

**BEFORE THE  
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

**Pennsylvania Public Utility Commission** :  
 : **Docket No. R-2026-3060186**  
 v. :  
 :  
 :  
**Philadelphia Gas Works -1307(f)** :

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**COMPLAINT OF THE  
OFFICE OF SMALL BUSINESS ADVOCATE**

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1. The Complainant is:  
NazAarah Sabree  
Small Business Advocate  
Commonwealth of Pennsylvania  
Office of Small Business Advocate  
Forum Place  
555 Walnut Street, 1st Floor  
Harrisburg, PA 17101
  
2. The Names And Addresses Of The Complainant's Attorney is:  
Rebecca Lyttle  
Assistant Small Business Advocate  
Commonwealth of Pennsylvania  
Office of Small Business Advocate  
Forum Place  
555 Walnut Street, 1st Floor  
Harrisburg, PA 17101  
[relyttle@pa.gov](mailto:relyttle@pa.gov)
  
3. The Respondent Gas Utility is:  
Philadelphia Gas Works  
800 W. Montgomery Avenue  
Philadelphia, PA 19122

4. The Complainant is authorized and directed by the Small Business Advocate Act, Act 181 of 1988, 73 P.S. §§ 399.41 - 399.50, to represent the interests of small business consumers of utility services in matters before the Pennsylvania Public Utility Commission (“Commission”).

5. On January 30, 2026, Philadelphia Gas Works (“PGW” or the “Company”), submitted its pre-filing information in support of its annual reconciliation of purchased gas cost (“PGC”) rates, pursuant to Sections 53.64 and 53.65 of the Commission’s Rules and Regulations. 52 Pa. Code §§ 53.64-65. In said material, PGW indicated that on or before March 1, 2026, it will make its definitive annual PGC filing pursuant to Section 1307(f) of the Public Utility Code, 66 Pa. C.S. Section 1307(f)

6. PGW provides service to natural gas customers within the City of Philadelphia.

7. The Public Utility Code provides that rates of a natural gas distribution utility shall not be deemed just and reasonable unless the Commission finds that the utility is pursuing a least cost fuel procurement policy, consistent with the utility's obligation to provide safe, adequate, and reliable service. 66 Pa. C.S. § 1318. The Commission must find, among other things, that the utility has done the following:

- A. Fully and vigorously represented ratepayer interests before the Federal Energy Regulatory Commission;
- B. Taken all prudent steps to negotiate favorable gas supply contracts and to relieve its obligations under contracts that may be adverse to ratepayer interests;
- C. Taken all reasonable steps to obtain lower cost gas supplies; and

D. Not withheld or caused to be withheld gas supplies that should have been utilized as part of a least cost fuel procurement policy.

66 Pa. C.S. § 1318(a)(1-4).

8. After preliminary review of the materials filed by the Company, Complainant believes, and therefore avers, that those materials may be insufficient to ensure that the Company's proposed PGC rate is consistent with a least cost fuel procurement policy and does not result in rates or charges that are excessive, unjust or unreasonable, discriminatory, or otherwise contrary to law, particularly as they pertain to small business customers.

In view of the foregoing, the Small Business Advocate respectfully requests that the Pennsylvania Public Utility Commission:

- A. Deny any rate or tariff that is unjust, unreasonable, unduly discriminatory, or contrary to sound ratemaking principles;
- B. Pursuant to Section 1307(f) of the Public Utility Code, hold evidentiary hearings before the Office of Administrative Law Judge;
- C. Deny any rate or tariff changes, which are not the result of a least cost fuel procurement policy as defined by the standards set forth in Section 1318 of the Public Utility Code, 66 Pa. C.S. Section 1318, and as defined by other applicable ratemaking standards;
- D. Ensure that the Company's PGC customers are allocated the correct costs; and;

E. Grant such other relief that the Commission may deem to be necessary, just or proper.

Respectfully submitted,

*/s/ Rebecca Lyttle*

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Rebecca Lyttle  
Assistant Small Business Advocate  
Attorney ID No. 201399

For:  
NazAarah Sabree  
Small Business Advocate

Commonwealth of Pennsylvania  
Office of Small Business Advocate  
Forum Place  
555 Walnut Street, 1<sup>st</sup> Floor  
Harrisburg, PA 17101

Dated: March 9, 2026

**BEFORE THE  
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<b>Pennsylvania Public Utility Commission</b>	:	
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<b>v.</b>	:	
	:	
<b>Philadelphia Gas Works -1307(f)</b>	:	

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**PUBLIC STATEMENT OF  
THE OFFICE OF SMALL BUSINESS ADVOCATE**

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The Small Business Advocate is authorized and directed to represent the interest of small business consumers of utility services in Pennsylvania under the provisions of the Small Business Advocate Act, Act 181 of 1988, 73 P.S. §§ 399.41 - 399.50 (“Act”). The Act further provides that the Small Business Advocate is to issue publicly a written statement stating concisely the specific interest of small business consumers to be protected by her initiation of or intervention in any proceeding involving those interests before the Public Utility Commission (“Commission”) or any other agency or court. This public statement relates to the filing today by the Small Business Advocate of a Complaint against the January 30, 2026, filing of Philadelphia Gas Works (“PGW” or the “Company”) proposed, annual reconciliation of purchased gas cost (“PGC”) rates.

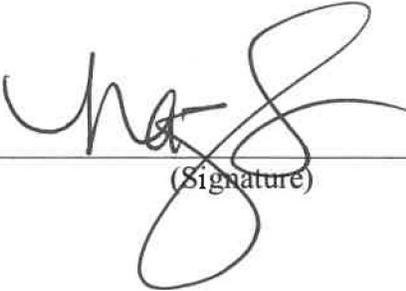
The Small Business Advocate files this formal Complaint to protect the interests of the Company’s small business customers. A thorough inquiry by the Commission into all elements of PGW’s proposed PGC rates is necessary to ensure that the proposed rate is the result of least cost fuel procurement policy. 66 Pa. C.S. §1318(a), and lawful, just, reasonable, and not unduly discriminatory.

Dated: March 9, 2026

**VERIFICATION**

I, NazAarah Sabree, hereby state that the facts set forth herein above are true and correct to the best of my knowledge, information and belief and that I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa. C.S. § 4904 (relating to unsworn falsification to authorities).

Date: March 9, 2026

  
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(Signature)

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PENNSYLVANIA PUBLIC UTILITY COMMISSION**

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**CERTIFICATE OF SERVICE**

I hereby certify that true and correct copies of the foregoing have been served via email (*unless otherwise noted below*) upon the following persons, in accordance with the requirements of 52 Pa. Code § 1.54 (relating to service by a participant).

The Honorable Marta Guhl  
Administrative Law Judge  
Pennsylvania Public Utility Commission  
Philadelphia District Office  
801 Market Street  
Philadelphia, PA 19107  
[mguhl@pa.gov](mailto:mguhl@pa.gov)

Michael A. Podskoch, Jr., Esquire  
Bureau of Investigation & Enforcement  
Commonwealth Keystone Building  
400 North Street  
Harrisburg, PA 17120  
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Harrison W. Breitman, Esquire  
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[vgeddis@mcneeslaw.com](mailto:vgeddis@mcneeslaw.com)

Date: March 9, 2026

/s/ Rebecca Lyttle  
Rebecca Lyttle  
Assistant Small Business Advocate  
Attorney ID No. 201399