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March 18, 2026

VIA E-MAIL

Matthew L. Homsher, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street, 2nd Floor
Harrisburg, PA 17120

RE: Pennsylvania Public Utility Commission v. Philadelphia Gas Works 2026-2027 Gas Cost Rate Filing; Docket No. R-2026-3060186

Dear Secretary Homsher:

Attached for filing with the Pennsylvania Public Utility Commission is the Prehearing Memorandum of the Philadelphia Industrial and Commercial Gas Users Group ("PICGUG"), in the above-referenced proceeding.

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

Sincerely,

A handwritten signature in black ink that reads 'Victoria A. Geddis'.

Victoria A. Geddis
MCNEES WALLACE & NURICK LLC

c: Administrative Law Judge Marta Guhl (via e-mail)
Eric Ball, Legal Assistant (via e-mail)
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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Victoria A. Geddis

Counsel to Philadelphia Industrial and
Commercial Gas Users Group (“PICGUG”)

Dated: March 18, 2026

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Pennsylvania Public Utility Commission	:	
	:	
v.	:	Docket No. R-2026-3060186
	:	
Philadelphia Gas Works 2026-2027 Gas Cost	:	
Rate Filing	:	

**PREHEARING MEMORANDUM OF THE
PHILADELPHIA INDUSTRIAL AND COMMERCIAL GAS USERS GROUP**

Pursuant to the March 12, 2026, Prehearing Conference Order issued by Administrative Law Judge ("ALJ") Marta Guhl, the Philadelphia Industrial and Commercial Gas Users Group ("PICGUG") hereby submits this Prehearing Memorandum in the above-captioned proceeding.

I. HISTORY OF THE PROCEEDING

On January 30, 2026, Philadelphia Gas Works ("PGW" or "Company") filed with the Pennsylvania Public Utility Commission ("PUC" or "Commission") its Gas Cost Rate ("GCR") pre-filing pursuant to Section 1307(f) of the Public Utility Code, 66 Pa.C.S. § 1307(f).

On February 9, 2026, PICGUG filed a Petition to Intervene in this proceeding. A description of PICGUG is set forth in Paragraphs 1 and 4 of its Petition to Intervene.

On February 27, 2026, PGW submitted to the Commission its supplemental filing, which contained tariff revisions, supporting information, and prepared direct testimony.

A Prehearing Conference has been scheduled in this proceeding for March 19, 2026.

II. COUNSEL

PICGUG is represented in this matter by:

Charis Mincavage (Pa. I.D. No. 82039)
Adeolu A. Bakare (Pa. I.D. No. 208541)
Victoria A. Geddis (Pa. I.D. 335500)
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Additionally, Charis Mincavage will speak as the lead attorney for purposes of the Prehearing Conference.

III. ANTICIPATED ISSUES AND SUB-ISSUES

Because changes to the Company's gas costs may affect its members, PICGUG is concerned with the modifications to the GCR proposed in this proceeding. Similarly, PICGUG is concerned with any issues that may arise regarding interruptible transportation service, proposed retainage fees, pipeline capacity cost assignment, penalty charges, and daily and monthly imbalance penalties. PICGUG anticipates pursuing these issues during this proceeding, as necessary, and reserves the right to raise further issues and to respond to all matters raised by other parties.

IV. PROPOSED WITNESSES

PICGUG is currently evaluating whether it will sponsor testimony in this proceeding. If PICGUG opts to sponsor testimony, it will immediately inform the parties and the ALJ of any intended witnesses and their areas of testimony. PICGUG also intends to participate in this

proceeding through the submission of discovery, cross-examination of other parties' witnesses, and the submission of briefs, exceptions, and reply exceptions, if necessary.

V. PROPOSED SCHEDULE AND DISCOVERY RULES

PICGUG does not oppose the partial procedural schedule included in the March 12, 2026, Prehearing Conference Order and will cooperate with the ALJ and the parties at the Prehearing Conference to develop a complete procedural schedule, including the amount of hearing time needed. PICGUG will also cooperate with the ALJ and the parties to develop appropriate discovery rules in accordance with the Commission's regulations and any ALJ directives.

VI. POSSIBILITY OF SETTLEMENT

PICGUG is willing to participate in discussions with the parties to amicably resolve the issues in this proceeding.

Respectfully submitted,

McNEES WALLACE & NURICK LLC

By: 
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Counsel to the Philadelphia Industrial
and Commercial Gas Users Group

Dated: March 18, 2026