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March 18, 2026

Via Electronic Filing

Matthew Homsher, Secretary
Pennsylvania Public Utility Commission
400 North Street
Harrisburg, PA 17120

Re: Pennsylvania Public Utility Commission v. Philadelphia Gas Works
Docket No. R-2026-3060186

Dear Secretary Homsher:

Enclosed for electronic filing please find the Philadelphia Gas Works ("PGW") Prehearing Memorandum with regard to the above-referenced matter. Copies to be served in accordance with the attached Certificate of Service.

Sincerely,



Deanne M. O'Dell.

DMO/dmc

Enclosure

cc: Hon. Marta Ghul w/enc.
Eric Ball w/enc.
Cert. of Service w/enc.

CERTIFICATE OF SERVICE

I hereby certify that this day I served a copy of PGW's **Prehearing Memorandum**, upon the persons listed below in the manner indicated in accordance with the requirements of 52 Pa. Code Section 1.54.

Via Email Only

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Dated: March 18, 2026



Deanne M. O'Dell, Esq.

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Pennsylvania Public Utility Commission	:	
	:	Docket No. R-2026-3060186
	:	
	:	
Office of Consumer Advocate	:	Docket No. C-2026-3060261
	:	
v.	:	
	:	
Philadelphia Gas Works	:	
	:	
Office of Small Business Advocate	:	
	:	Docket No. C-2026-3060961
	:	
v.	:	
	:	
Philadelphia Gas Works	:	

**PREHEARING MEMORANDUM
OF PHILADELPHIA GAS WORKS**

Pursuant to 52 Pa Code § 5.223, the Prehearing Conference Order dated March 12, 2026 and in anticipation of the Initial Telephonic Prehearing Conference scheduled before Administrative Law Judge Marta Guhl on Thursday, March 19, 2026, Philadelphia Gas Works (“PGW”) submits this Prehearing Memorandum.

I. BACKGROUND

1. On January 30, 2026, PGW filed its supporting information for the prefiling for its annual 2025-2026 Gas Cost Rate (“GCR”).

2. Pursuant to the Commission’s approval in its 2025-2026 GCR proceeding,¹ PGW departed from certain requirements of 52 Pa. Code Sections 53.45(b), 53.64(c), 53.68(a) and 53.64(i)(5)(i) addressing the timing of bill inserts, public notice and underlying data to be relied

¹ *Pennsylvania Public Utility Commission, et. al v. Philadelphia Gas Works*, Docket Nos. R-2025-3053241, C-2025-3053308, C-2025-3053807, Order entered July 10, 2025, Ordering Paragraph 7 at 3-34

upon for the March 1, 2026 quarterly 1307(f) filing. PGW has completed or is in the process of completing customer notice requirements including bill cycle inserts and publication in local newspapers consistent with these Commission-approved requirements.

3. On February 3, 2026, the Office of Consumer Advocate (“OCA”) filed a complaint which is docketed at C-2026-3060261. Consistent with 52 Pa. Code § 5.61(d), PGW did not file answers to the Complaints.

4. On February 5, 2026, the Bureau of Investigation and Enforcement (“I&E”) filed a Notice of Appearance.

5. On February 9, 2026, the Philadelphia Industrial and Commercial Users Group (“PICGUG”) filed a Petition to Intervene. PGW does not oppose the Petition.

6. On February 9, 2026, the Office of Small Business Advocate (“OSBA”) filed a Notice of Appearance and a Withdrawal of Appearance on February 19, 2026. On March 9, 2026, OSBA filed a Complaint, Public Statement and Verification which was docketed at C-2026-3060961.

7. On February 27, 2026, PGW filed its Section 1307(f) filing which included: proposed tariff revisions (Supplement No. 185 to PGW’s Gas Service Tariff – Pa P.U.C. No. 2 and Supplement No. 127 to PGW’s Gas Supplier Tariff – Pa P.U.C. No. 1); supporting information regarding the computation of annual purchased gas costs for twelve months ending August 31, 2027, and the direct testimony of Florian Teme (PGW St. 1) and Ryan E. Reeves (PGW St. 2).

II. DISCOVERY

1. For the benefit of the parties, documents exchanged in discovery will be made available via a secured Citrix Sharefile folder. To receive access, please contact Deanne O’Dell.

2. Consistent with the discovery modifications adopted in prior GCR proceedings and in consultation with the parties to this proceeding, PGW is amenable to discovery modifications proposed by OCA and consistent with prior GCR proceeding.

III. FACTUAL AND LEGAL ISSUES

This proceeding will focus on whether PGW's proposed 2026-2027 GCR, claimed realized natural gas expense, GCR Expense, and prior years' over-/under-collections are just, reasonable, and in pursuit of a least cost fuel procurement and other standards set forth in 66 Pa.C.S. §§ 1307(f), 1317 and 1318. In addition, the proceeding will focus on whether PGW's proposed Tariff Supplement No. 185 to PGW's Gas Service Tariff – Pa P.U.C. No. 2, adjusting the GCR, and making corresponding adjustments to the Price-to-Compare, Efficiency Cost Recovery Surcharge, and Universal Service and Energy Conservation Surcharge to be effective September 1, 2026, and to the proposed Tariff Supplement No. 127 to PGW's Gas Supplier Tariff – Pa P.U.C. No. 1 to adjust the load balancing charge, are just, reasonable and otherwise consistent with law. PGW submits that its proposals, as outlined in its GCR filing, are just, reasonable, and otherwise consistent with the law.

IV. SERVICE OF DOCUMENTS

PGW requests that all documents be served on the below attorneys and that all attorneys be noted on the record as representing PGW in this proceeding:

Deanne O’Dell, Esquire
Bryce Beard, Esquire - **Speaking for PGW at the Pre-Hearing Conference**
Daniel Clearfield, Esquire
Eckert Seamans Cherin & Mellott, LLC
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Robert H. Hoaglund II, Senior Attorney
Philadelphia Gas Works
800 W. Montgomery Ave
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robert.hoaglund@pgworks.com

PGW agrees to receive service of documents electronically in this proceeding.

V. PROCEDURAL SCHEDULE

The parties have considered the proposed schedule for hearings and briefs as set forth in the Prehearing Conference Order and offer the below schedule for consideration. Based on prior experience, one day of hearing will be sufficient and the Company requests that the hearing be held telephonically.

Event	Revised Proposal post Prehearing Conference Order
Other Parties Direct Testimony	March 27, 2026
Rebuttal Testimony	April 1, 2026
Surrebuttal Testimony	April 6, 2026
Oral Rejoinder and Evidentiary Hearings	April 9, 2026
Main Briefs Due	April 28, 2026
Reply Briefs Due	May 8, 2026

VI. WITNESSES

PGW expects to submit the testimony of the following witnesses:

- Florian Teme, Vice President, Marketing, Sales and Energy Planning at PGW. The issues Mr. Teme will address are set forth in his Direct Testimony dated February 27, 2026. Mr. Teme's telephone number is 215.684.6463.
- Ryan E. Reeves, Director of Gas Supply, Transportation and Control at PGW. The issues Mr. Reeves will address are set forth in his Direct Testimony dated February 26, 2026. Mr. Reeves' telephone number is 215.787.5103.

The business address for PGW's witnesses is 800 W. Montgomery Ave., Philadelphia, PA 19122.

PGW reserves its right to modify this witness list prior to the submission of testimony into the record.

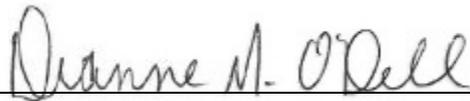
VII. PROTECTIVE ORDER

PGW filed an unopposed Motion for Protective Order on March 15, 2026.

VIII. SETTLEMENT

PGW is willing to participate in settlement discussions and will be initiating such discussions as soon as the parties indicate that they have had sufficient time to review PGW's claims in its filing.

Respectfully Submitted,



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Bryce Beard, Esquire
Daniel Clearfield, Esquire
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Attorneys for Philadelphia Gas Works

Dated: March 18, 2026