



COMMONWEALTH OF PENNSYLVANIA

March 27, 2026

The Honorable Marta Guhl
Administrative Law Judge
Pennsylvania Public Utility Commission
Philadelphia District Office
801 Market Street
Philadelphia, PA 19107

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

Dear Judge Guhl:

Please be advised that the Office of Small Business Advocate (“OSBA”) will not be submitting Direct Testimony in the above-referenced proceeding. The OSBA reserves the right, however, to submit Rebuttal Testimony in response to issues which are raised in other parties’ Direct Testimony.

As evidenced by the enclosed Certificate of Service, all known parties will be served, as indicated.

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: PA PUC Secretary Matthew L. Homsher (Cover Letter & Certificate of Service)
Jason Hails
Roger Cathcart
Parties of Record

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Pennsylvania Public Utility Commission	:	
	:	Docket Nos. R-2026-3060186
v.	:	C-2026-3060961
	:	
Philadelphia Gas Works -1307(f)	:	

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).

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Date: March 27, 2026

/s/ Rebecca Lyttle

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