



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

BUREAU OF  
INVESTIGATION  
&  
ENFORCEMENT

March 27, 2026

**Via Electronic Mail**

Administrative Law Judge Marta Guhl  
Pennsylvania Public Utility Commission  
Office of Administrative Law Judge  
801 Market Street, Suite 4063  
Philadelphia, PA 19107  
[mguhl@pa.gov](mailto:mguhl@pa.gov)

Re: Pennsylvania Public Utility Commission v.  
Philadelphia Gas Works – 1307(f)  
Docket No. R-2026-3060186  
**I&E Letter – Not Submitting Direct Testimony**

Your Honor:

In accordance with the procedural schedule, please be advised that the Bureau of Investigation and Enforcement (I&E) will not be submitting Direct Testimony in the above-captioned proceeding. I&E reserves the right, however, to further participate in this proceeding as necessary.

Copies of this letter are being served on parties per the attached Certificate of Service. Should you have any questions, please do not hesitate to contact me.

Respectfully,

A handwritten signature in black ink that reads 'Michael Podskoch'.

Michael A. Podskoch, Jr.  
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MAP/nb  
Enclosures

cc: Matthew L. Homsher, Secretary (*via e-file*)  
Eric Ball, Legal Assistant (*via email* – [erball@pa.gov](mailto:erball@pa.gov))  
Per Certificate of Service

**BEFORE THE  
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

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

**CERTIFICATE OF SERVICE**

I hereby certify that I am serving the foregoing **Letter** dated March 27, 2026, in the manner and upon the persons listed below.

**Served via Electronic Mail Only**

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