



COMMONWEALTH OF PENNSYLVANIA

April 13, 2026

The Honorable F. Joseph Brady  
Administrative Law Judge  
Pennsylvania Public Utility Commission  
Philadelphia District Office  
801 Market Street  
Philadelphia, PA 19107

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

**Re: Pennsylvania Public Utility Commission v. UGI Utilities, Inc. - Gas Division /  
Docket No. R-2025-3059523**

Dear Judge Brady, and Judge Arnold:

Enclosed please find the Direct Testimony and Exhibit of Mark D. Ewen, labelled OSBA Statement No. 1, and associated Exhibit IEC-1, on behalf of the Office of Small Business Advocate (“OSBA”), in the above-referenced proceeding.

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/ Steven C. Gray*

Steven C. Gray  
Senior Attorney  
Assistant Small Business Advocate  
Attorney ID No. 77538

*Enclosures*

cc: PA PUC Secretary Matthew L. Homsher (Cover Letter & Certificate of Service Only)  
Mark Ewen  
Maksim Malukoff  
Parties of Record

**BEFORE THE  
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

<b>Pennsylvania Public Utility Commission</b>	:	
	:	<b>Docket Nos. R-2025-3059523</b>
<b>v.</b>	:	<b>C-2026-3060353</b>
	:	
<b>UGI Utilities, Inc. - Gas Division</b>	:	

**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: April 13, 2026

*/s/ Steven C. Gray* \_\_\_\_\_  
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