



COMMONWEALTH OF PENNSYLVANIA

May 8, 2026

E-FILED

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

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

Dear Secretary Homsher:

The Office of Small Business Advocate (“OSBA”) submits this letter to inform the Public Utility Commission that it does not oppose the *Joint Petition for Full Settlement of All Issues Philadelphia Gas Works’ 2026-2027 GRC Proceeding* filed by the parties in the above-referenced proceeding. The OSBA filed a Complaint in this proceeding on March 9, 2026.

As set forth in the OSBA’s March 18, 2026 Prehearing Memorandum, the OSBA reviewed the following issues set forth in the annual Purchased Gas Cost (“PGC”) Rate filing of Philadelphia Gas Works (“PGW” or the “Company”):

- Whether PGW’s gas supply purchasing plan reasonably protects gas sales customers from potential volatility in the natural gas markets, including whether PGW has met established settlement terms regarding a hedging strategy;
- Whether PGW’s estimated design day demand levels are reasonable and prudent;
- Whether all of the components of the various reconcilable tariff charges and credits that PGW includes in this filing (USEC, IRC, OPEB, ECR, LBC) are reasonable and accurately calculated;
- Whether PGW calculated the cost of gas used for off-system sales appropriately; and
- Whether PGW’s unaccounted-for gas (“UFG”) rate is reasonable, whether the Company has adopted a reasonable strategy for mitigating UFG, and whether the Company’s proposed retainage rate is consistent with a reasonable estimate of the UFG rate.

The OSBA also engaged in settlement discussions with PGW and the other parties. The OSBA did not identify any aspects of the issues, set forth above, that were unjust or unreasonable to small business customers. Therefore, this letter serves as formal notice that the OSBA does not

oppose the *Joint Petition for Full Settlement of All Issues Philadelphia Gas Works' 2026-2027 GRC Proceeding* filed by the other parties.

If you have any questions or concerns, please do not hesitate to contact me.

Sincerely,

/s/ Rebecca Lyttle

Rebecca Lyttle
Assistant Small Business Advocate
Attorney ID No. 201399

Enclosures

cc: 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: May 8, 2026

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