



COMMONWEALTH OF PENNSYLVANIA

May 13, 2026

The Honorable F. Joseph Brady
Administrative Law Judge
Pennsylvania Public Utility Commission
Philadelphia District Office
801 Market Street, Suite 4063
Philadelphia, PA 19107

The Honorable Alphonso Arnold
Administrative Law Judge
Pennsylvania Public Utility Commission
Philadelphia District Office
801 Market Street, Suite 4063
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 Rebuttal Testimony of Mark D. Ewen, labelled OSBA Statement No. 1-R, 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**

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

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 13, 2026

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