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March 26, 2010

Honorable Charles E. Rainey, Jr.
Administrative Law Judge
Pennsylvania Public Utility Commission
801 Market Street
Suite 4063
Philadelphia, PA 19107

VIA E-MAIL AND
FIRST-CLASS MAIL

**RE: Pennsylvania Public Utility Commission v. Philadelphia Gas Works;
Docket Nos. R-2009-2139884, P-2009-2137639, et al.**


Dear Judge Rainey:

Please be advised that the Philadelphia Industrial and Commercial Gas Users Group ("PICGUG") will not be submitting direct testimony in the above-referenced proceeding. PICGUG reserves the right, however, to file rebuttal testimony in response to issues raised in other parties' direct testimony.

As evidenced by the attached Certificate of Service, all parties to the proceeding are being served with copies of this document. Thank you.

Sincerely,

McNEES WALLACE & NURICK LLC

By 
Barry A. Naum

Counsel to the Philadelphia Industrial and Commercial
Gas Users Group

BAN/sds

Enclosure

c: James J. McNulty, Secretary (via Hand Delivery)
Certificate of Service

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CERTIFICATE OF SERVICE

I hereby certify that I have this day served a true copy of the foregoing document upon the participants listed below in accordance with the requirements of Section 1.54 (relating to service by a participant).

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Docket No. R-2009-2139884, P-2009-2097639, *et al.*

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Barry A. Naum

Dated this 26th day of March, 2010, in Harrisburg, Pennsylvania.