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| PUC logo | COMMONWEALTH OF PENNSYLVANIAPENNSYLVANIA PUBLIC UTILITY COMMISSIONP.O. BOX 3265, HARRISBURG, PA 17105-3265 | **IN REPLY PLEASE REFER TO OUR FILE** |

March 23, 2015

PAUL J. SZYKMAN

UGI PENN NATURAL GAS INC R-2015-2471673

2525 NORTH 12th ST. STE 360

READING, PA 19612-2677

 Re: State Tax Adjustment Surcharge

 UGI Penn Natural Gas, Inc.

Dear Mr. Szykman:

 On March 10, 2015, your company filed a State Tax Adjustment Surcharge tariff in response to changes to Pennsylvania corporate tax rates. The Commission hereby accepts this tariff, and we are therefore allowing the tariff to go into effect by operation of law. However, this notification shall not preclude this Commission from investigating the financial affairs of your company and, in appropriate cases, ordering refunds or other remedies, which it deems proper.



 Very truly yours,

 Rosemary Chiavetta

 Secretary

cc: Marissa Boyle, TUS