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June 15, 2018

By Electronic Mail  
Hon. Kathleen H. Burgess  
Secretary to the Commission  
New York State Public Service Commission  
Three Empire State Plaza  
Albany, New York 12223-1350

**Re: Case 18-G-0068 - Proceeding on Motion of the  
Commission as to the Rates, Charges, Rules and  
Regulations of Orange and Rockland Utilities,  
Inc. for Gas Service.**

Dear Secretary Burgess:

Attached please find Orange and Rockland Utilities, Inc.'s update and/or rebuttal testimony in the captioned matter for the following witnesses:

1. Policy Panel
2. Accounting Panel
3. Compensation and Benefits Panel
4. Saegusa (Cost of Capital)
5. Customer Service Panel
6. Earnings Adjustment Mechanisms Panel
7. Energy Efficiency Panel
8. Depreciation Panel
9. Environmental Health and Safety Panel
10. Income Tax Panel
11. Property Tax Panel
12. Vander Weide (ROE)
13. Insurance Litigation Panel
14. Gas Forecasting Panel
15. Gas Infrastructure and Operations Panel
16. Gas Rate Panel
17. Trischitta (Gas Supply)

Please do not hesitate to contact me if you have any questions regarding the update and/or rebuttal testimony.

Very truly yours,

*/s/ Enver Acevedo*

c: Hon. Dakin D. Lecakes, Administrative Law Judge (via electronic mail)  
Hon. Maureen F. Leary, Administrative Law Judge (via electronic mail)  
All Active Parties in Case 18-G-0068 (via electronic mail)