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Benjamin Abramson
1932 - 1978

October 10, 2012

Secretary of the Commission
Pa. Public Utility Commission
P. O. Box 3265
Harrisburg, Pa. 17105

Re: SGB Management Services, Inc. vs. Phila. Gas Works

**Docket Numbers: C-2012-2308454
C-2012-2308460
C-2012-2308462
C-2012-2308465
C-2012-2308469**

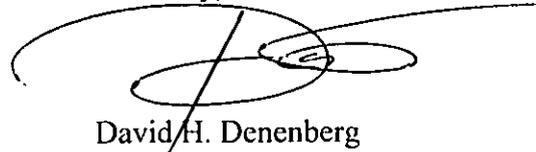
Dear Sir or Madam:

I am enclosing herewith original and copy of my Entry of Appearance on behalf of SGB Management Services, Inc. with regard to the above captioned matters.

I would appreciate you filing same of record and returning the time-stamped copy back to me the enclosed, self-addressed, stamped envelope.

I thank you for your cooperation and prompt reply.

Sincerely,



David H. Denenberg

DHD/mvf

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BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

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SGB MANAGEMENT SERVICES, INC. :
 :
 V. : DOCKET NO. C-2012-2308454
 :
 PHILADELPHIA GAS WORKS :

SGB MANAGEMENT SERVICES, INC. :
 COLONIAL GARDEN REALTY, LP :
 :
 V. : DOCKET NO. C-2012-2308460
 :
 PHILADELPHIA GAS WORKS :

SGB MANAGEMENT SERVICES, INC. :
 ELREA GARDEN REALTY, LP :
 :
 V. : DOCKET NO. C-2012-2308462
 :
 PHILADELPHIA GAS WORKS :

SGB MANAGEMENT SERVICES, INC. :
 SIMON GARDEN REALTY, LP :
 :
 V. : DOCKET NO. C-2012-2308465
 :
 PHILADELPHIA GAS WORKS :

SGB MANAGEMENT SERVICES, INC. :
MARSHALL SQUARE REALTY, LP :

V. :

DOCKET NO. C-2012-2308469
:
:

PHILADELPHIA GAS WORKS :

NOTICE OF APPEARANCE

Kindly enter my appearance for the Plaintiffs in the above consolidated matters.

ABRAMSON & DENENBERG, P.C.

BY: 

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