

JOHN M. RANDOLPH, III

730 Conestoga Road
Rosemont, PA 19010
610-574-3371

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2013 JAN 28 AM 12: 14

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SECRETARY'S BUREAU

January 23, 2013

Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street, Second Floor
Harrisburg, PA 17120

RE: John M. Randolph, III v. PECO Energy Company
PUC Docket No.: C-2013-2342153

Dear Ms. Chiavetta:

I am writing today to supplement Section 4 of my earlier-filed complaint so as to clarify certain issues raised in Section 4 of the Answer of PECO Energy dated January 16, 2013, and narrow the scope of possible issues for any eventual hearing.

In its Answer, PECO Energy states that at the time I established service at 730 Conestoga Road, that PECO Energy advised me that such service would be billed as a Home Business and that the account would be billed sales tax. I do not recall ever being so advised in writing or otherwise, do not believe that such disclosure was ever made and demand that strict proof to the contrary be provided by PECO Energy at the time of hearing.

PECO Energy avers that I have been properly billed sales tax based upon a theory that I have continuously operated my business, Randolph & Associates, LLC, from 730 Conestoga Road since its inception on March 3, 2006. As explained in detail below, this is simply not the case. In addition, it is very important to note that PECO Energy has made no argument with respect to sales tax which it incorrectly collected for the period prior to the business formation, May 26, 2004 through March 20, 2006. Finally, PECO Energy stated that on October 5, 2012, it stopped charging me sales tax on its invoices. If I am still operating Randolph & Associates out of 730 Conestoga Road, and therefore still properly subject to sales tax as asserted by PECO Energy, why would PECO Energy stop charging such tax on October 5, 2012?

I believe that it would help to simplify the remaining discussion to first set forth the following timeline:

5/26/04	--	Randolph sells 230 Valley Forge Lookout Place and terminates PECO service at that address.
3/20/06	--	Randolph forms Randolph & Associates.
9/25/08	--	Randolph & Associates rents space at 819 Summit Grove Avenue, Bryn Mawr and registers to do business in Lower Merion Township.
12/31/10	--	Randolph & Associates rents space at 125 Strafford Avenue, Wayne.
10/5/12	--	PECO converts Randolph's account to Residential.

As the foregoing timeline suggests, Randolph & Associates did not maintain an address other than 730 Conestoga Road from the period beginning at its formation, March 20, 2006, and ending September 25, 2008. Although I could make various arguments to help support the proposition that no business was conducted at 730 Conestoga Road during this period, in the interest of streamlining this action, I will instead withdraw my refund request for sales tax collected by PECO during this limited period as "strict proof" exists for all other time periods at issue.

On or about September 25, 2008, Randolph & Associates leased office space from Timothy Dilworth at 819 Summit Grove Avenue, Bryn Mawr, Pennsylvania at a rental rate of \$700 per month. It was from this location which I operated Randolph & Associates until December 31, 2010. At no time during this period did I operate my business other than at 819 Summit Grove Avenue. Attached as Exhibit "1" is a copy of an Account Screen provided to me by Lower Merion Township which shows a business start date at 819 Summit Grove Avenue, of September 25, 2008, and an end date of 2010. Attached as Exhibit "2", also provided by Lower Merion Township, is a copy of the final Business Privilege Tax Return which I filed for my business in 2010 which shows that the business moved to Radnor on December 31, 2010.

On or about January 1, 2010, I moved Randolph & Associates to 125 Strafford Avenue, Suite 112, Wayne, Pennsylvania. The office is leased by Brett Senior & Associates, P.C. and part of it is subleased to Randolph & Associates, pursuant to an oral lease, at a rental rate of \$700 per month. I have operated Randolph & Associates from this address and at no other address from approximately January 1, 2010, to the present. Attached as Exhibit "3" is the Notarized Affidavit of Brett W. Senior, President of Brett Senior & Associates, P.C. attesting to these facts. If necessary, at any eventual hearing I can produce rent and Radnor Township Tax checks for the period at issue.

PECO Energy has asserted that erroneous information appearing on several internet websites somehow establishes that I have continuously operated Randolph & Associates from 730 Conestoga Road since its formation. While I have clearly used 730 Conestoga Road as a registered office address for Secretary of State purposes, that fact does not confirm my doing business at that address and neither do erroneous internet listings. I assert that individuals have very little control over what is published on the internet and that the information contained on the websites cited by PECO Energy is erroneous. One of these websites cited by PECO Energy and attached as its Exhibit 6, Manta.com, lists not only an incorrect address, but also a phone number which has been disconnected for years.

Attached as Exhibit "4" is another listing from the very same website, Manta.com, which indicates that my address is 819 Summit Grove Avenue and provides my former phone number 610-520-2460. However, these are not the only listings. Attached as Exhibit "5" are listings from Yahoo.com and Lawyers.com which provide my correct current address and phone number.

To further illustrate the fact that websites do not always offer correct or current information, I searched the name of the Assistant General Counsel for PECO Energy, Shawane Lee. Attached as Exhibit "6" is a listing from Spoke.com which indicates that Attorney Lee is an Associate with Weber, Gallagher, Simpson. Attached as Exhibit "7" is a listing from zoominfo.com which indicates that Attorney Lee is an Attorney Volunteer with that same firm. Finally, attached as Exhibit "8" is a listing from avvo.com which indicates that Attorney Lee is connected in some fashion with the law firm Lassiter & Lee Attorneys, P.C., "a full-service law firm located in Philadelphia, Pennsylvania with an emphasis on personal injury and civil litigation." Each of these listings presumably evidences exactly the same type of erroneous listing information as PECO Energy has cited as evidence to support its position that Randolph & Associates or Mr. Randolph conducted business from 730 Conestoga Road during the periods of May 26, 2004, through March 20, 2006, and September 25, 2008 through October 5, 2012.

I have enclosed a Certificate of Service showing that a copy of this document was served upon PECO Energy.

Very truly yours,



John M. Randolph, III

Attachments

cc: Shawane Lee, Esquire, Counsel for PECO Energy Company



Account Details Screen

Select Account Number or Name

Account Number: Account Name: Tax Code: DBA:

Address Details | Business Details/Comments

Mailing Address				Township Business Address			
Attention Line				Suite or Unit Number			
<input type="text"/>				<input type="text"/>			
Suite or Unit Number				Suite or Unit Number			
<input type="text"/>				<input type="text"/>			
Street Number	Direction	Street Name		Street Number	Direction	Street Name	
<input type="text" value="736"/>	<input type="text"/>	<input type="text" value="CONESTOGA RD"/>		<input type="text" value="319"/>	<input type="text"/>	<input type="text" value="SUMMIT GROVE AVE"/>	
City	State	Zip	Plus4	City	State	Zip	Plus4
<input type="text" value="BRYNMAWR"/>	<input type="text" value="PA"/>	<input type="text" value="19010"/>	<input type="text"/>	<input type="text" value="BRYNMAWR"/>	<input type="text" value="PA"/>	<input type="text" value="19010"/>	<input type="text"/>
Telephone							
<input type="text" value="610-520-2460"/>							

Tax Code: Office Type: Status Fields: Business Started: Account Entry: Tax Year Started: Year Closed: Other Business: Extension Granted:

Explanation: Reference Address:

Delinquencies | Tax Returns | Tax Payments | Service Tax | Invoices | Notes | Contacts | Notices

Record: 1 of 1 | Filtered | Search

EXHIBIT "1"

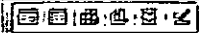
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TOWNSHIP OF LOWER MERION MBP TAX COLLECTOR 75 E LANCASTER AVENUE ARDMORE, PA 19003-2376	Self Calculating PDF form available at www.lowermerion.org EMAIL: BusinessTax@lowermerion.org	2010
--	---	-------------

BUSINESS PRIVILEGE AND MERCANTILE TAX RETURN

ACCOUNT NUMBER 3, 3, 3, 4, 6, 2 RETURN DUE: ~~April 18, 2011~~

TAXPAYER NAME AND ADDRESS

RANDOLPH & ASSOCIATES LLC
730 CONESTOGA RD
BRYN MAWR PA 19010-1256

- **ROUND** numbers to the nearest whole dollar
 - **READ** instructions before completing
 - **ATTACH** required federal tax return
 - **ATTACH** state/local returns if excluding receipts
 - **SIGN** and date your return and make checks payable to Treasurer, Township of Lower Merion
- AMENDED **BUSINESS CLOSED IN 2010**
Enter Date: 12/31/10 *MOVED TO RAYMON*

1. TOTAL 2010 GROSS RECEIPTS: (MUST attach federal return or other required documentation - SEE INSTRUCTIONS)	5,831.50
2. EXCLUSIONS - DESCRIPTION: MUST complete description and attach required documentation - SEE INSTRUCTIONS)	.00
3. TAXABLE GROSS RECEIPTS (Line 1 minus Line 2)	5,831.50
4. TAX DUE (Line 3 X .0015)	8.70
5. 2011 ESTIMATED TAX DUE PAYMENT (Must equal line 4)	.00
6. TOTAL BUSINESS PRIVILEGE TAX DUE (Line 4 plus Line 5)	8.70
7. PAYMENTS - Enter 2010 Estimated Tax/Extension payments	(6.40)
8. TOTAL BUSINESS PRIVILEGE TAX DUE (Line 6 minus 7) ** If Credit, check box next to field **	2.30
9. TOTAL 2010 RETAIL/WHOLESALE GROSS RECEIPTS (See Instructions) (MUST attach federal return or other required documentation - SEE INSTRUCTIONS)	.00
10. EXCLUSIONS - Description: MUST complete description and attach required documentation - SEE INSTRUCTIONS)	.00
11. TAXABLE GROSS RECEIPTS (Line 9 minus Line 10)	.00
12. TAX DUE (Line 11 X .001)	.00
13. 2011 ESTIMATED TAX PAYMENT (Must equal line 12)	.00
14. TOTAL MERCANTILE TAX DUE (Line 12 plus Line 13)	.00
15. PAYMENTS - Enter 2010 Estimated Tax/Extension payments	.00
16. TOTAL MERCANTILE TAX DUE (Line 14 minus Line 15) ** If Credit, check box next to field **	.00
17. TOTAL TAX DUE (ADD lines 8, 16) ** If Credit, check box next to field **	.00
18. Penalty (Line 17 X .10)	.23
19. Interest (Line 17 X .015 X # of Months)	.00
20. TOTAL TAX, PENALTY AND INTEREST DUE (Add Lines 17, 18 and 19) If Line 20 is a credit, please check one <input type="checkbox"/> REFUND <input type="checkbox"/> CREDIT NEXT YEAR	2.30

I DECLARE UNDER PENALTY OF LAW THAT ALL STATEMENTS MADE HEREIN AND/OR IN SUPPORTING SCHEDULES ARE TRUE, CORRECT AND COMPLETE TO THE BEST OF MY KNOWLEDGE AND BELIEF.

Print Name (Owner or Authorized Person) JOHN RANDOLPH	Telephone # 610-2331-	Print Name of Person Preparing Return (if other than taxpayer)	Telephone #
Signature (Owner or Authorized Person) <i>[Signature]</i>	Date 4/11/11	Address of person preparing if (other than taxpayer)	Date

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RETAIN A COPY OF THIS RETURN FOR YOUR RECORDS

QUESTIONS: BusinessTax@lowermerion.org or call 610-645-6142

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Georgine Slattery

610-645-6278

By: John M. Randolph, III
730 Conestoga Road
Rosemont, PA 19010
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JOHN M. RANDOLPH, III : PENNSYLVANIA PUBLIC
: UTILITY COMMISSION
: v. : PUC DOCKET NO. C-2013-2342153
: PECO ENERGY CORPORATION :

AFFIDAVIT

Brett W. Senior, President of Brett Senior & Associates, PC, does hereby state under oath:


1. Brett Senior & Associates, PC, is a law firm and a tenant of 125 Strafford Avenue, Suite 112, Wayne, Radnor Township, Delaware County, Pennsylvania, pursuant to a Lease which started in October, 2010 with Strafford Office Building as landlord,

2. From December 31, 2012, and continuing to present, Randolph & Associates, LLC has been a subtenant of 125 Strafford Avenue, Suite 112, Wayne, PA paying monthly rent to Brett Senior & Associates, PC of \$700.00.

3. From December 31, 2012, and continuing to present, John M. Randolph, III, has been present in the subleased space 125 Strafford Avenue, Suite 112, Wayne, PA during typical office working hours and I am aware of no other business location from which Mr. Randolph or Randolph & Associates, LLC does business.

I hereby certify and acknowledge that the above statements are true and correct to the best of my knowledge, information and belief.

Dated: 1-23-2013

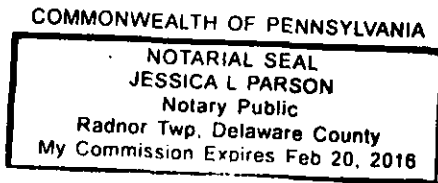
By: 
Brett W. Senior

COMMONWEALTH OF PENNSYLVANIA :
: SS
COUNTY OF DELAWARE :

On this, the 23rd day of January, 2013, before me, the undersigned Notary Public, personally appeared Brett W. Senior known to me (or satisfactorily proven) to be the person whose name is subscribed to the within instrument, and acknowledged that he executed the same for the purposes therein contained.

In witness whereof, I hereunto set my hand and official seal.

Jessica L. Parson
Notary Public



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Randolph & Associates

819 Summit Grove Avenue
Bryn Mawr, PA 19010-3205 [map](#)

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ThomasVolpert.com/Injury-Attorney

About Randolph & Associates

Phone: (610) 520-2460 | Website: Information not found | Is this your company? [Claim This Profile](#)

Top 5 Lawyers and Attorneys near Bryn Mawr, Pennsylvania

- Robert Stola Law Offices
- Cunillo & Cunillo
- Lamb Mc Erlang
- Main Line Elder Law Llp
- Murphy & Murphy
- Francis J Murphy Attorney

[» See All Lawyers and Attorneys](#)

More Details for Randolph & Associates

Randolph & Associates in Bryn Mawr, PA is a private company categorized under Lawyers and Attorneys. Register for free to see additional information such as annual revenue and employment figures.

Company Contacts

Is this your company? [Claim This Profile](#)



John Randolph
Owner

[Search for more contacts](#)

Manta Community Activity

Business Categories

Lawyers and Attorneys in Bryn Mawr, PA | [Offices of Lawyers](#) | [Offices of Lawyers](#)

Randolph & Associates Business Information

Business Information

Location Type	Single Location	State of Incorporation	Information not found
Annual Revenue Estimate	Join Free to View	SIC Code	Join Free to View
Employees	1 to 4	NAICS Code	541110, Offices of Lawyers

Products or Services

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Companies like Randolph & Associates usually offer: [Ip Attorneys](#), [Attorneys At Law](#), [Intellectual Property Solicitors](#), [Marital Law](#) and [General Practice Lawyers](#).

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Randolph, John - Randolph & Associates, LLC

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(610) 293-1500

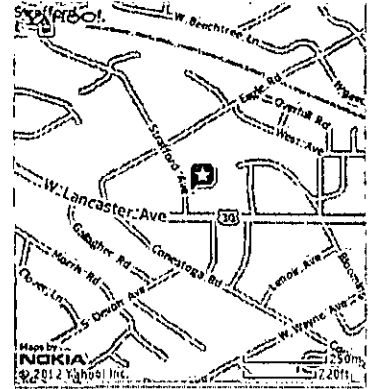
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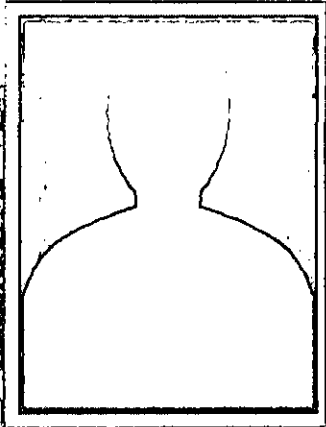
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John M. Randolph III

is a Lawyer in Wayne, PA

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Areas of Law

- Real Estate
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Contact Information

Currently Employed At 125 Strafford Ave., Ste 112
Wayne, PA 19087

Experience & Credentials

Admission Details 1995, Pennsylvania

Education King's College, B.A.; Thomas M. Cooley Law School, J.D.; Villanova University LL.M

Additional Bio Details Not available



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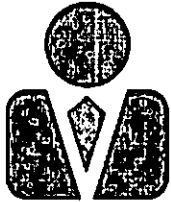
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Bio

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Shawane Lee

Associate, [Weber Gallagher Simpson](#)

[Alias or nickname](#)

General Info

Shawane L. Lee

Associate

Environmental Law and Litigation

General Liability

Toxic Tort Litigation

Philadelphia

2000 Market Street, Suite 1300

Philadelphia, PA 19103

215.972.7900

Fax: 215.564.7699

slee@wglaw.com

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[Offices photo](#)

Professional Experience

Shawane L. Lee devotes her practice to the defense of civil litigation matters.

Ms. Lee previously served as judicial law clerk to the Hon. Marlene F. Lachman of the Philadelphia Court of Common Pleas. While attending law school, Ms. Lee

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CAREER

- **Weber Gallagher Simpson**

Associate

- **Weber Gallagher Simpson Stapleton Fires & Newby**

Community Service Chairperson Jan-2013 to Jan-2013

- **Weber Gallagher Simpson Stapleton Fires & Newby**

Accounting Jan-2013 to Jan-2013

- **Weber Gallagher Simpson Stapleton Fires & Newby**

Co-Chair Jan-2013 to Jan-2013

- **Cozen Oconnor**

Law Clerk

- **Weber Gallagher Simpson Stapleton Fires & Newby**

Attorney

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Shawane L. Lee

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Wrong Shawane L. Lee?

Attorney Volunteer

Phone: (215) ***-**** HQ Phone

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Weber Gallagher Simpson Stapleton Fires & Newby LLP

*2000 Market Street 13Th Floor
Philadelphia, Pennsylvania 19103
United States*

Company Description: Founded in 1991, Weber Gallagher Simpson Stapleton Fires & Newby LLP is a Martindale-Hubbell AV-rated firm with more than 70 attorneys practicing in eight offices... [more](#)

Background

Employment History

- Associate

Weber Gallagher Simpson Stapleton Fires & Newby LLP

- Community Service Chairperson

Philadelphia Area Peace Corps Association

- Co-Chair

Minorities

- Auditor

U.S. Department of Health and Human Services

- Co-Chair

Philadelphia Bar Association

-

Philadelphia Office

Board Memberships and Affiliations

- Board Member

Philadelphia Area Peace Corps Association

Education

- J.D.

Temple University Beasley School of Law

- **B.S. , Business Management and Accounting**

University of Maryland

•

University of Maryland

13 Total References

Web References

[Shawane L. Lee, an associate ...](#)

[www.wglaw.com](#), 23 Nov 2008 [cached]

Shawane L. Lee, an associate in the Philadelphia office of Weber Gallagher Simpson Stapleton Fires & Newby LLP, is serving as an attorney volunteer monitoring the U.S. Senate race recount in Minnesota. Ms. Lee, who is licensed to practice law in Minnesota, will monitor and assist local election officials in the recount process. Ms. Lee devotes her legal practice to the defense of civil litigation matters.

File Under: Firm News, Shawane L. Lee

Firm News

[Shawane L. Lee Weber ...](#)

[www.wglaw.com](#) [cached]

Shawane L. Lee Weber Gallagher Simpson Stapleton Fires & Newby LLP | Attorneys
Weber Gallagher Simpson Stapleton Fires & Newby LLP

...

Shawane L. Lee devotes her practice to the defense of civil litigation matters.

Ms. Lee previously served as judicial law clerk to the Hon. Marlene F. Lachman of the Philadelphia Court of Common Pleas. While attending law school, Ms. Lee interned with Pennsylvania Superior Court Judge Richard B. Klein, worked as a law clerk at a Top 100 law firm, and served as a summer intern at the U.S. Attorneys' Office for the Eastern District of Pennsylvania - Civil Division.

...

Prior to law school, Ms. Lee completed a two-year tour as a Small Business Development, Peace Corps Volunteer in French-speaking Togo, West Africa. She also worked as an auditor with the U.S. Department of Health and Human Services, Office of Inspector General, where she performed a variety of anti-fraud audits, including program and administrative cost audits to recover Medicare and Medicaid over-billings.

...

Ms. Lee is admitted to practice in Pennsylvania, New Jersey, the District of Columbia and Minnesota. She is also admitted to appear before the United States District Court for the Eastern District of Pennsylvania. Ms. Lee currently is serving a three-year term on the Philadelphia Bar Association Young Lawyers' Division Executive Committee, and she is the former Co-Chair of the Minorities in the Profession Committee. In addition to her work as an attorney, Ms. Lee is deeply committed to serving the community. She serves on the Board of the Philadelphia Area Peace Corps Association as Community Service Chairperson, and organizes community service events for Returned Peace Corps Volunteers, who volunteer time to such issues as homelessness and Philadelphia public schools.

...

2006-04-03 :: [Shawane L. Lee Joins Philadelphia Office](#)

[Weber Gallagher Simpson Stapleton Fires & Newby LLP | Practice Areas](#)

[www.wglaw.com](#) [cached]

Shawane L. Lee Joins Philadelphia Office

2006-04-03

The law firm of Weber Gallagher Simpson Stapleton Fires & Newby LLP is pleased to announce that Shawane L. Lee has joined the Philadelphia office as an associate. Ms. Lee devotes her practice to the defense of civil litigation matters.

...

2006-04-03: Shawane L. Lee Joins Philadelphia Office

Weber Gallagher News

www.wglaw.com, 19 April 2006 [cached]

04-03-2006 - Shawane L. Lee Joins Philadelphia Office

The law firm of Weber Gallagher Simpson Stapleton Fires & Newby LLP is pleased to announce that Shawane L. Lee has joined the Philadelphia office as an associate. Ms. Lee devotes her practice to the defense of civil litigation matters.

Ms. Lee previously served as judicial law clerk to the Hon. Marlene F. Lachman of the Philadelphia County Court of Common Pleas. While attending law school, Ms. Lee interned with Pennsylvania Superior Court Judge Richard B. Klein and worked as a law clerk at Cozen O'Connor.

...

Ms. Lee also was a summer intern at the U.S. Attorneys' Office for the Eastern District of Pennsylvania - Civil Division.

Prior to law school, Ms. Lee completed a two-year tour as a Small Business Development, Peace Corps Volunteer in French-speaking Togo, West Africa. She also worked as an auditor with the U.S. Department of Health and Human Services, Office of Inspector General, where she performed a variety of anti-fraud audits, including program and administrative cost audits to recover Medicare and Medicaid over-billings.

Ms. Lee is a 1993 graduate of the University of Maryland, University College, European Division, and a 2005 graduate of the Temple University Beasley School of Law. She is admitted to practice in Pennsylvania and the District of Columbia, and is also admitted to the United States District Court for the Eastern District of Pennsylvania.

Ms. Lee recently was elected to a three-year term on the Philadelphia Bar Association Young Lawyers' Division Executive Committee. She also was appointed Co-Chair of the Philadelphia Bar Association, Minorities in the Profession Committee.

In addition to her work as an attorney, Ms. Lee is deeply committed to serving the community. She serves on the Board of the Philadelphia Area Peace Corps Association as Community Service Chairperson, and organizes community service events for Returned Peace Corps Volunteers, who volunteer time to such issues as homelessness and Philadelphia public schools.

Shawane L. Lee devotes ...

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Shawane L. Lee devotes her practice to the defense of civil litigation matters.

Ms. Lee previously served as judicial law clerk to the Hon. Marlene F. Lachman of the Philadelphia Court of Common Pleas. While attending law school, Ms. Lee interned with Pennsylvania Superior Court Judge Richard B. Klein, worked as a law clerk at a Top 100 law firm, and served as a summer intern at the U.S. Attorneys' Office for the Eastern District of Pennsylvania - Civil Division.

...

Prior to law school, Ms. Lee completed a two-year tour as a Small Business Development, Peace Corps Volunteer in French-speaking Togo, West Africa. She also worked as an auditor with the U.S. Department of Health and Human Services, Office of Inspector General, where she performed a variety of anti-fraud audits, including program and administrative cost audits to recover Medicare and Medicaid over-billings.

...

Ms. Lee is admitted to practice in Pennsylvania, New Jersey, the District of Columbia and Minnesota. She is also admitted to appear before the United States District Court for the Eastern District of Pennsylvania.

Ms. Lee currently is serving a three-year term on the Philadelphia Bar Association Young Lawyers' Division Executive Committee, and she is the former Co-Chair of the Minorities in the Profession Committee.

In addition to her work as an attorney, Ms. Lee is deeply committed to serving the community. She serves on the Board of the Philadelphia Area Peace Corps Association as Community Service Chairperson, and organizes community service events for Returned Peace Corps Volunteers, who volunteer time to such issues as homelessness and Philadelphia public schools.

...

2006-04-03 :: Shawane L. Lee Joins Philadelphia Office

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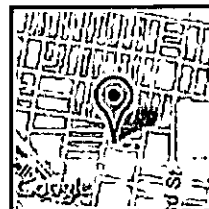
- Location:
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- Call 215-823-9144
- Email slee@slee-law.com

Overview

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Practice Areas

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Introduction

Lassiter & Lee Attorneys, P.C. is a full-service law firm located in Philadelphia, Pennsylvania with an emphasis on personal injury and civil litigation. We are committed to providing reasonably priced legal services in Pennsylvania, New Jersey and the District of Columbia. For a free consultation, call Shawane Lee at (215) 823-9144.

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**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Supplement to Formal Complaint of :
John M. Randolph, III :
v. : **PUC DOCKET NO. C-2013-2342153**
: :
PECO Energy Corporation :


CERTIFICATE OF SERVICE

I hereby certify that I have today served a true copy of the foregoing document upon the parties of record in this proceeding listed below, in accordance with the requirements of 52 Pa. Code § 1.54 (related to service by a party).

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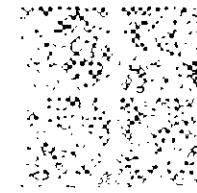
Shawane Lee, Esquire
Exelon Business Services Company
Legal Department
2301 Market Street/S23-1
Philadelphia, PA 19103

Dated: 1/23/13

By: 
John M. Randolph, III

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