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BUREAU OF
TECHNICAL UTILITY SERVICES

January 21, 2014

Pennsylvania Public Utility Commission
Attn: James Shurskis
Commonwealth Keystone Building
400 North Street
Harrisburg, PA 17120

A-2013-235561

Our auditors, Kingery & Crouse, PA, are conducting an audit of our financial statements. Please provide them the following information with respect to our collateral balances held by you for us at December 31, 2013.

- 1) Dollar value of collateral held.
- 2) Nature of investments held (cash, treasury bills, etc.).
- 3) A statement of any known liens against this collateral.

After signing and dating your reply, please mail it directly to Kingery & Crouse, PA, 2801 West Busch Blvd., Suite 200 Tampa, FL 33618 in the enclosed return envelope.

Very truly yours,

Robert F. Macchione, CFO

AP&G Holdings, LLC

American Power & Gas, LLC

American Power & Gas of Pennsylvania, LLC

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PA PUC
SECRETARY'S BUREAU



CERTIFIED PUBLIC ACCOUNTANTS

2801 WEST BUSCH BLVD.

SUITE 200

TAMPA, FL 33618

STAMP

KINGERY & CROUSE, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

2801 WEST BUSCH BLVD.

SUITE 200

TAMPA, FL 33618