

BEFORE THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

Application of Pennell & Wiltberger, Inc, d/b/a PWI Engineering, Inc., for approval to offer, render, furnish, or supply natural gas supply services as a(n) [as specified in item #4b below] to the public in the Commonwealth of Pennsylvania (Pennsylvania).

To the Pennsylvania Public Utility Commission:

1. IDENTIFICATION AND CONTACT INFORMATION

- a. **IDENTITY OF THE APPLICANT:** Provide name (including any fictitious name or d/b/a), primary address, web address, and telephone number of Applicant:

Pennell & Wiltberger, Inc.
t/a PWI Engineering, Inc.
165 Township Line Road
Jenkintown, PA 19065

- b. **PENNSYLVANIA ADDRESS / REGISTERED AGENT:** If the Applicant maintains a primary address outside of Pennsylvania, provide the name, address, telephone number, and fax number of the Applicant's secondary office within Pennsylvania. If the Applicant does not maintain a physical location within Pennsylvania, provide the name, address, telephone number, and fax number of the Applicant's Registered Agent within Pennsylvania.

- c. **REGULATORY CONTACT:** Provide the name, title, address, telephone number, fax number, and e-mail address of the person to whom questions about this Application should be addressed.

Mark Fischer, Energy Manager
165 Township Line Road
Jenkintown, PA 19046
(p) 215-241-9100
(f) 215-241-9114
(e) mfischer@pwi.us.com

- d. **ATTORNEY:** Provide the name, address, telephone number, fax number, and e-mail address of the Applicant's attorney. If the Applicant is not using an attorney, explicitly state so.

Robert Alston, Esq.
Lamb Mcerlane, Attorneys
24 East Market Street
West Chester, PA 19381

- e. **CONTACTS FOR CONSUMER SERVICE AND COMPLAINTS:** Provide the name, title, address, telephone number, fax number, and e-mail of the person and an alternate person responsible for addressing customer complaints. These persons will ordinarily be the initial point(s) of contact for resolving complaints filed with the Applicant, the Natural Gas Distribution Company, the Pennsylvania Public Utility Commission, or other agencies. The main contact's information will be listed on the Commission website list of licensed NGSS.

Mark Fischer, Energy Manager
165 Township Line Road
Jenkintown, PA 19046
(p) 215-241-9100
(f) 215-241-9114
(e) mfischer@pwi.us.com

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2. BUSINESS ENTITY FILINGS AND REGISTRATION

a. **FICTITIOUS NAME:** *(Select appropriate statement and provide supporting documentation as listed.)*

The Applicant will be using a fictitious name or doing business as ("d/b/a")

Provide a copy of the Applicant's filing with Pennsylvania's Department of State Pursuant to 54 Pa. C.S. §311.

Or

The Applicant will not be using a fictitious name.

b. **BUSINESS ENTITY AND DEPARTMENT OF STATE FILINGS:**

(Select appropriate statement and provide supporting documentation. As well, understand that Domestic means being formed within Pennsylvania and foreign means being formed outside Pennsylvania.)

The Applicant is a sole proprietor.

- If the Applicant is located outside the Commonwealth, provide proof of compliance with 15 Pa. C.S. §4124 relating to Department of State filing requirements.

Or

The Applicant is a:

- domestic general partnership (*)
- domestic limited partnership (15 Pa. C.S. §8511)
- foreign general or limited partnership (15 Pa. C.S. §4124)
- domestic limited liability partnership (15 Pa. C.S. §8201)
- foreign limited liability general partnership (15 Pa. C.S. §8211)
- foreign limited liability limited partnership (15 Pa. C.S. §8211)

- Provide proof of compliance with appropriate Department of State filing requirements as indicated above.
- Give name, d/b/a, and address of partners. If any partner is not an individual, identify the business nature of the partner entity and identify its partners or officers.
- Provide the state in which the business is organized/formed and provide a copy of the Applicant's charter documentation.
- * If a corporate partner in the Applicant's domestic partnership is not domiciled in Pennsylvania, attach a copy of the Applicant's Department of State filing pursuant to 15 Pa. C.S. §4124.

or

The Applicant is a:

- domestic corporation (15 Pa. C.S. §1308)
- foreign corporation (15 Pa. C.S. §4124)
- domestic limited liability company (15 Pa. C.S. §8913)
- foreign limited liability company (15 Pa. C.S. §8981)
- Other (Describe):

Attachment

- (A) - Provide proof of compliance with appropriate Department of State filing requirements as indicated above.
- (B) - Provide the state in which the business is incorporated/organized/formed and provide a copy of the Applicant's charter documentation.
 - Give name and address of officers.
Thomas A Bathgate, CEO 1845 Canterbury Road, Abington, PA 19001
Kenneth Deary, Treasurer 524 College Blvd., Wenonah NJ 08090

3. AFFILIATES AND PREDECESSORS

(both in state and out of state)

- a. **AFFILIATES:** Give name and address of any affiliate(s) currently doing business and state whether the affiliate(s) are jurisdictional public utilities. If the Applicant does not have any affiliates doing business, explicitly state so. Also, state whether the applicant has any affiliates that are currently applying to do business in Pennsylvania.

None

- b. **PREDECESSORS:** Identify the predecessor(s) of the Applicant and provide the name(s) under which the Applicant has operated within the preceding five (5) years, including address, web address, and telephone number, if applicable. If the Applicant does not have any predecessors that have done business, explicitly state so.

None

4. OPERATIONS

a. **APPLICANT'S PRESENT OPERATIONS:** *(select and complete the appropriate statement)*

Definitions

- Supplier – an entity which provides natural gas supply services to retail gas customers utilizing the jurisdictional facilities of an natural gas distribution company
- Broker/Marketer - an entity that acts as an intermediary in the sale and purchase of natural gas but does not take title to the natural gas.

- The Applicant is presently doing business in Pennsylvania as a
- natural gas interstate pipeline
 - municipality providing service outside its municipal limits
 - local gas distribution company
 - retail supplier of natural gas services in the Commonwealth
 - a natural gas producer
 - a broker/marketer engaged in the business of supplying natural gas services
 - Other. (Identify the nature of service being rendered)

OR

- The Applicant is not presently doing business in Pennsylvania.

b. **APPLICANT'S PROPOSED OPERATIONS:** The Applicant proposes to operate as a:

- Supplier or Aggregator of natural gas services
- Municipal supplier of natural gas services
- Cooperative supplier of natural gas services
- Broker/Marketer engaged in the business of supplying natural gas services
 - Check here to verify that your organization will not be taking title to the natural gas nor will you be making payments for customers.
- Other (Describe):

c. **PROPOSED SERVICES:** Describe in detail the natural gas supply services which the Applicant proposes to offer.

PWI Engineering will offer floating, fixed, partial fixed, fixed basis and block and index pricing from suppliers to its clients.

d. **PROPOSED SERVICE AREA:** Check the box of each Natural Gas Distribution Company for which the Applicant proposes to provide service.

- | | |
|---|--|
| <input type="checkbox"/> Columbia | <input type="checkbox"/> Philadelphia Gas Works |
| <input type="checkbox"/> National Fuel Gas | <input type="checkbox"/> UGI Central Penn |
| <input type="checkbox"/> PECO | <input type="checkbox"/> UGI Penn natural |
| <input type="checkbox"/> Peoples Gas – Equitable Div. | <input type="checkbox"/> UGI Utilities |
| <input type="checkbox"/> Peoples Natural Gas | <input type="checkbox"/> Valley Energy |
| <input type="checkbox"/> Peoples TWP | <input checked="" type="checkbox"/> All of the above |

e. **CUSTOMERS:** Applicant proposes to provide services to:

- Residential Customers
- Small Commercial Customers - (Less than 6,000 Mcf annually)
- Residential and Small Commercial as Mixed Meter ONLY (CANNOT BE TAKEN WITH RESIDENTIAL AND/OR SMALL COMMERCIAL ABOVE)
- Large Commercial Customers - (6,000 Mcf or more annually)
- Industrial Customers
- Governmental Customers
- All of above
- Other (Describe):

f. **START DATE:** Provide the approximate date the Applicant proposes to actively market within the Commonwealth.

Immediately

5. COMPLIANCE

- a. **CRIMINAL/CIVIL PROCEEDINGS:** State specifically whether the Applicant, an affiliate, a predecessor of either, or a person identified in this Application, has been or is currently the defendant of a criminal or civil proceeding within the last five (5) years. None

Identify all such proceedings (active or closed), by name, subject and citation; whether before an administrative body or in a judicial forum. If the Applicant has no proceedings to list, explicitly state such.

- b. **SUMMARY:** If applicable; provide a statement as to the resolution or present status of any such proceedings listed above.

- c. **CUSTOMER/REGULATORY/PROSECUTORY ACTIONS:** Identify all formal or escalated actions or complaints filed with or by a customer, regulatory agency, or prosecutory agency against the Applicant, an affiliate, a predecessor of either, or a person identified in this Application, for the prior five (5) years, including but not limited to customers, Utility Commissions, and Consumer Protection Agencies such as the Offices of Attorney General. If the Applicant has no actions or complaints to list, explicitly state such.

None

- d. **SUMMARY:** If applicable; provide a statement as to the resolution or present status of any actions listed above.

6. PROOF OF SERVICE

(Example Certificate of Service is attached at Appendix C)

- a.) **STATUTORY AGENCIES:** Pursuant to Section 5.14 of the Commission's Regulations, 52 Pa. Code §5.14, provide proof of service of a signed and verified Application with attachments on the following:

Office of Consumer Advocate
5th Floor, Forum Place
555 Walnut Street
Harrisburg, PA 17120

Office of the Attorney General
Bureau of Consumer Protection
Strawberry Square, 14th Floor
Harrisburg, PA 17120

Office of the Small Business Advocate
Commerce Building, Suite 1102
300 North Second Street
Harrisburg, PA 17101

Commonwealth of Pennsylvania
Department of Revenue
Bureau of Compliance
Harrisburg, PA 17128-0946

b.) **NGDCs:** Pursuant to Sections 1.57 and 1.58 of the Commission's Regulations, 52 Pa. Code §§1.57 and 1.58, provide Proof of Service of the Application and attachments upon each of the Natural Gas Distribution Companies the Applicant proposed to provide service in. Upon review of the Application, further notice may be required pursuant to Section 5.14 of the Commission's Regulations, 52 Pa. Code §5.14. Contact information for each NGDC is as follows.

| | |
|---|--|
| <p>Columbia Gas of PA, Inc. Thomas C. Heckathorn 200 Civic Center Drive Columbus, OH 43215 PH: 614.460.4996 FAX: 614.460.6442 theckathorn@nisource.com</p> | <p>Peoples Gas – Equitable Division Lynda Petrichevich 375 North Shore Drive, Suite 600 Pittsburg, PA 15212 PH: 412.208.6528 FAX: 412.208.6577 e-mail: Lynda.w.petrichevich@peoples-gas.com</p> |
| <p>National Fuel Gas Distribution Corp. David D. Wolford 6363 Main Street Williamsville, NY 14221 PH: 716.857.7483 FAX: 716.857.7479 e-mail: wolfordd@natfuel.com</p> | <p>PECO Carlos Thillet, Manager, Gas Supply and Transportation 2301 Market Street, S9-2 Philadelphia, PA 19103 PH: 215.841.6452 Email: carlos.thillet@exeloncorp.com</p> |
| <p>The Peoples Natural Gas Company Lynda Petrichevich 375 North Shore Drive, Suite 600 Pittsburg, PA 15212 PH: 412.208.6528 FAX: 412.208.6577 e-mail: Lynda.w.petrichevich@peoples-gas.com</p> | <p>Philadelphia Gas Works Nicholas LaPergola 800 West Montgomery Avenue Philadelphia, PA 19122 PH: 215.684.6278 email: nicholas.lapergola@pgworks.com</p> |
| <p>Peoples TWP LLC (Formerly T. W. Phillips) Lynda Petrichevich 375 North Shore Drive, Suite 600 Pittsburg, PA 15212 PH: 412.208.6528 FAX: 412.208.6577 e-mail: Lynda.w.petrichevich@peoples-gas.com</p> | <p>UGI David Lahoff 2525 N. 12th Street, Suite 360 Reading, PA 19612-2677 PH: 610.796.3520 Email: dlahoff@ugi.com</p> |
| <p>UGI Central Penn David Lahoff 2525 N. 12th Street, Suite 360 Reading, PA 19612-2677 PH: 610.796.3520 Email: dlahoff@ugi.com</p> | <p>UGI Penn Natural David Lahoff 2525 N. 12th Street, Suite 360 Reading, PA 19612-2677 PH: 610.796.3520 Email: dlahoff@ugi.com</p> |
| <p>Valley Energy Inc. Robert Crocker 523 South Keystone Avenue Sayre, PA 18840-0340 PH: 570.888-9664 FAX: 570.888.6199 email: bobc@ctenterprises.org</p> | |

7. FINANCIAL FITNESS

- a. **BONDING:** In accordance with 66 Pa. C.S. Section 2208(c), no natural gas supplier license shall be issued or remain in force unless the applicant or holder furnishes a bond or other security in a form and amount to ensure the financial responsibility of the natural gas supplier. The criteria used to determine the amount and form of such bond or other security shall be set by each NGDC. Provide documentation that the applicant has met the security requirement of each NGDC by submitting the letters sent by the NGDCs stating what bonding amounts they require.

See attached

- b. **FINANCIAL RECORDS, STATEMENTS, AND RATINGS:** Applicant must provide sufficient information to demonstrate financial fitness commensurate with the service proposed to be provided. Examples of such information which may be submitted include the following:

Attachments

- | | | |
|-----|---|--|
| N/A | - | Actual (or proposed) organizational structure including parent, affiliated or subsidiary companies. |
| N/A | - | Published Applicant or parent company financial and credit information (i.e. 10Q or 10K). (SEC/EDGAR web addresses are sufficient) |
| (C) | - | Applicant's accounting statements, including balance sheet and income statements for the past two years. |
| (D) | - | Evidence of Applicant's credit rating. Applicant may provide a copy of its Dun and Bradstreet Credit Report and Robert Morris and Associates financial form, evidence of Moody's, S&P, or Fitch ratings, and/or other independent financial service reports. |
| (E) | - | A description of the types and amounts of insurance carried by Applicant which are specifically intended to provide for or support its financial fitness to perform its obligations as a licensee. |
| X | - | Audited financial statements exhibiting accounts over a minimum two year period. |
| (F) | - | Bank account statement, tax returns from the previous two years, or any other information that demonstrates Applicant's financial fitness. |

- c. **SUPPLIER FUNDING METHOD:** If Applicant is operating as anything other than **Broker/Marketer only**, explain how Applicant will fund its operations. Provide all credit agreements, lines of credit, etc., and elaborate on how much is available on each item.

- d. **BROKER PAYMENT STRUCTURE:** If applicant is a broker/marketer, explain how your organization will be collecting your fees.

PWI Engineering will be collecting our fees through our supplier invoices to our customers.
Paid from supplier to PWI Engineering on monthly, quarterly or yearly basis.

- e. **ACCOUNTING RECORDS CUSTODIAN:** Provide the name, title, address, telephone number, FAX number, and e-mail address of Applicant's custodian for its accounting records.

Kenneth Deary
Controller
PWI Engineering, Inc.
10 Melrose Ave.
Cherry Hill, NJ 08003

- f. **TAXATION:** Complete the TAX CERTIFICATION STATEMENT attached as Appendix D to this application.

Attachment
(G)

All sections of the Tax Certification Statement must be completed. Absence (submitting N/A) of any of the TAX identifications numbers (items 7A through 7C) shall be accompanied by supporting documentation or an explanation validating the absence of such information.

Items 7A and 7C on the Tax Certification Statement are designated by the Pennsylvania Department of Revenue. Item 7B on the Tax Certification Statement is designated by the Internal Revenue Service.

8. TECHNICAL FITNESS:

To ensure that the present quality and availability of service provided by natural gas distribution companies does not deteriorate, the Applicant shall provide sufficient information to demonstrate technical fitness commensurate with the service proposed to be provided.

- a. **EXPERIENCE, PLAN, STRUCTURE:** such information may include:

Attachment
(H)

- Applicant's previous experience in the natural gas industry.
- Summary and proof of licenses as a supplier of natural gas services in other states or jurisdictions.
- Type of customers and number of customers Applicant currently serves in other jurisdictions.
- Staffing structure and numbers as well as employee training commitments.
- Business plans for operations within the Commonwealth.
- Any other information appropriate to ensure the technical capabilities of the Applicant.

- b. **PROPOSED MARKETING METHOD** (*check all that apply*)

- Internal – Applicant will use its own internal resources/employees for marketing
- External NGS – Applicant will contract with a **PUC LICENSED NGS**
- Affiliate – Applicant will use a **NON-NGS affiliate that is a nontraditional marketer and/or marketing services consultant**
- External Third-Party – Applicant will contract with a **NON-NGS third party nontraditional marketer and/or nonselling marketer**
- Other (Describe):

c. **DOOR TO DOOR SALES:** Will the Applicant be implementing door to door sales activities?

- Yes
- No

If yes, will the Applicant be using verification procedures?

- Yes
- No

If yes, describe the Applicant's verification procedures.

d. **OVERSIGHT OF MARKETING:** Explain all methods Applicant will use to ensure all marketing is performed in an ethical manner, for both employees and subcontractors.

PWI Engineering will perform all marketing and businesses with manners it has been known to do in the past. PWI carefully vets anyone we do business with to confirm their business is conducted up to our standards.

e. **OFFICERS:** Identify Applicant's chief officers, and include the professional resumes for any officers directly responsible for operations.

Thomas A. Bathgate, CEO (Resume Attached - Attachment I)

9. DISCLOSURE STATEMENT:

DISCLOSURE STATEMENTS: If proposing to serve Residential and/or Small Commercial (less than 6,000 Mcf annually) Customers, provide a Residential and/or Small Commercial disclosure statement. A sample disclosure statement is provided as Appendix E to this Application.

- Natural gas should be priced in clearly stated terms to the extent possible. Common definitions should be used. All consumer contracts or sales agreements should be written in plain language with any exclusions, exceptions, add-ons, package offers, limited time offers or other deadlines prominently communicated. Penalties and procedures for ending contracts should be clearly communicated.

Not applicable for an applicant applying for a license exclusively as a broker/marketer.

10. VERIFICATIONS, ACKNOWLEDGEMENTS, AND AGREEMENTS

- a. **STANDARDS OF CONDUCT AND DISCLOSURE:** As a condition of receiving a license, Applicant agrees to conform to any Uniform Standards of Conduct and Disclosure as set forth by the Commission. Further, the Applicant agrees that it must comply with and ensure that its employees, agents, representatives, and independent contractors comply with the standards of conduct and disclosure set out in Commission regulations at 52 Pa. Code § 62.114.

AGREED

- b. **REPORTING REQUIREMENTS:** Applicant agrees to provide the following information to the Commission:

- Reports of Gross Receipts: Applicant shall file an annual report with the Commission on an annual basis no later than April 30th following the end of the calendar year per 52 Pa. Code § 62.110.

AGREED

- c. **TRANSFER OF LICENSE:** The Applicant understands that if it plans to transfer its license to another entity, it is required to request authority from the Commission for permission prior to transferring the license. See 66 Pa. C.S. § 2208(d). Transferee will be required to file the appropriate licensing application.

AGREED

- d. **ASSESSMENT:** The Commission does not presently assess Natural Gas Suppliers for the purposes of recovery of regulatory expenses.

ACKNOWLEDGED

- e. **FURTHER DEVELOPMENTS:** Applicant is under a continuing obligation to amend its application if *substantial changes occur to the information upon which the Commission relied in approving the original filing.* See 52 Pa. Code § 62.105.

AGREED

- f. **FALSIFICATION:** The Applicant understands that the making of false statement(s) herein may be grounds for denying the Application or, if later discovered, for revoking any authority granted pursuant to the Application. This Application is subject to 18 Pa. C.S. §§4903 and 4904, relating to perjury and falsification in official matters.

AGREED

g. **NOTIFICATION OF CHANGE:** If your answer to any of these items changes during the pendency of your application or if the information relative to any item herein changes while you are operating within the Commonwealth of Pennsylvania, you are under a duty to so inform the Commission, within thirty (30) days, as to the specifics of any changes which have a significant impact on the conduct of business in Pennsylvania. See 52 Pa. Code § 62.105.

AGREED

h. **CEASING OF OPERATIONS:** Applicant is also required to officially notify the Commission if it plans to cease doing business in Pennsylvania, 90 days prior to ceasing operations.

AGREED

i. **FEE:** The Applicant has enclosed or paid the required initial licensing fee of \$350.00 payable to the Commonwealth of Pennsylvania.

PAYMENT ENCLOSED

11. AFFIDAVITS

a.) **APPLICATION AFFIDAVIT:** Complete and submit with your filing an officially notarized Application Affidavit stating that all the information submitted in this application is truthful and correct. An example copy of this Affidavit can be found at Appendix A.

Attachment (J)

b.) **OPERATIONS AFFIDAVIT:** Provide an officially notarized affidavit stating that you will adhere to the Public Utility Code of Pennsylvania and applicable federal and state laws. An example copy of this Affidavit can be found at Appendix B.

Attachment (K)

12. NEWSPAPER PUBLICATIONS

Notice of filing of this Application must be published in newspapers of general circulation covering each county in which the applicant intends to provide service. Below is a list of newspapers which cover the publication requirements for Natural Gas Suppliers looking to do business in Pennsylvania.

The newspapers in which proof of publication are required is dependent on the service territories the applicant is proposing to serve. The chart below dictates which newspapers are necessary for each NGDC. *If the applicant is proposing to serve the entire Commonwealth, please file proof of publication in all seven newspapers.*

Please file with the Commission the Certification of Publication, along with a Photostatic copy of the notice to complete the notice requirements.

Proof of newspaper publications must be filed with the initial application. Applicants **do not** need a docket number in their publication. Docket numbers will be issued when all criteria on the item 14 checklist (see below) are satisfied.

| | Erie Times-News | Harrisburg Patriot-News | Philadelphia Daily News | Pittsburg Post-Gazette | Scranton Times-Tribune | Williamsport Sun-Gazette | Johnstown Tribune-Democrat |
|------------------------|-----------------|-------------------------|-------------------------|------------------------|------------------------|--------------------------|----------------------------|
| Columbia Gas | X | X | | X | | X | X |
| Equitable Gas | X | | | X | | | |
| National Fuel Gas | | | | X | | | |
| PECO | | | X | | | | |
| Peoples Natural Gas | X | | | X | | | X |
| Peoples TWP LLC | | | | X | | | |
| Philadelphia Gas Works | | | X | | | | |
| UGI | | X | X | | X | | |
| UGI Central Penn | X | X | X | X | X | X | X |
| UGI Penn Natural | | X | | | X | X | |
| Valley Energy | | | | | X | X | |
| Entire Commonwealth | X | X | X | X | X | X | X |

(Example Publications are provided at Appendices F and G)

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SECRETARY'S BUREAU

13. SIGNATURE

Applicant: 

By: Pennell & Wiltberger, Inc - Thomas A. Bathgate

Title: CEO

Appendix A

APPLICATION AFFIDAVIT

[Commonwealth/State] of Pennsylvania :

ss.

County of Montgomery :

Thomas A. Bathgate, Affiant, being duly [sworn/affirmed] according to law, deposes and says that:

[He/she is the President (Office of Affiant) of Pennell & Wiltberger Inc. (Name of Applicant);]

[That he/she is authorized to and does make this affidavit for said Applicant;]

That the Applicant herein Pennell & Wiltberger, Inc has the burden of producing information and supporting documentation demonstrating its technical and financial fitness to be licensed as an natural gas supplier pursuant to 66 Pa. C.S. § 2208 (c)(1).

That the Applicant herein Pennell & Wiltberger, Inc. has answered the questions on the application correctly, truthfully, and completely and provided supporting documentation as required.

That the Applicant herein Pennell & Wiltberger, Inc. acknowledges that it is under a duty to update information provided in answer to questions on this application and contained in supporting documents.

That the Applicant herein Pennell & Wiltberger, Inc. acknowledges that it is under a duty to supplement information provided in answer to questions on this application and contained in supporting documents as requested by the Commission.

That the facts above set forth are true and correct to the best of his/her knowledge, information, and belief, and that he/she expects said Applicant to be able to prove the same at hearing.


Signature of Affiant

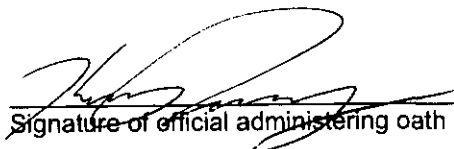
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SECRETARY'S BUREAU

Sworn and subscribed before me this 4 day of December, 2014.




Signature of official administering oath

My commission expires _____

KENNETH R. DEARY
NOTARY PUBLIC OF NEW JERSEY
I.D. # 2436465
My Commission Expires 7/19/2018

Appendix B

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PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

OPERATIONS AFFIDAVIT

[Commonwealth/State] of Pennsylvania :

ss.

County of Montgomery :

Thomas A. Bathgate, Affiant, being duly [sworn/affirmed] according to law,
deposes and says that:

[He/she is the President (Office of Affiant) of Pennell & Wiltberger, Inc.
(Name of Applicant);]

[That he/she is authorized to and does make this affidavit for said Applicant;]

That Pennell & Wiltberger, Inc., the Applicant herein, acknowledges that [Applicant] may have obligations pursuant to this Application consistent with the Public Utility Code of the Commonwealth of Pennsylvania, Title 66 of the Pennsylvania Consolidated Statutes; or with other applicable statutes or regulations including Emergency Orders which may be issued verbally or in writing during any emergency situations that may unexpectedly develop from time to time in the course of doing business in Pennsylvania.

That Pennell & Wiltberger Inc., the Applicant herein, asserts that [he/she/it] possesses the requisite technical, managerial, and financial fitness to render natural gas supply service within the Commonwealth of Pennsylvania and that the Applicant will abide by all applicable federal and state laws and regulations and by the decisions of the Pennsylvania Public Utility Commission.

That Pennell & Wiltberger Inc., the Applicant herein, certifies to the Commission that it is subject to, will pay, and in the past has paid, the full amount of taxes imposed by Articles II and XI of the Act of March 4, 1971 (P.L. 6, No. 2), known as the Tax Reform Act of 1971 and any tax imposed by Chapter 22 of Title 66. The Applicant acknowledges that failure to pay such taxes or otherwise comply with the taxation requirements of Chapter 28 shall be cause for the Commission to revoke the license of the Applicant. The Applicant acknowledges that it shall report to the Commission its jurisdictional natural gas sales for ultimate consumption, for the previous year or as otherwise required by the Commission. The Applicant also acknowledges that it is subject to 66 Pa. C.S. §506 (relating to the inspection of facilities and records).

Applicant, by filing of this application waives confidentiality with respect to its state tax information in the possession of the Department of Revenue, regardless of the source of the information, and shall consent to the Department of Revenue providing that information to the Pennsylvania Public Utility Commission.

Appendix B (Continued)

That Pennell & Wiltberger Inc., the Applicant herein, acknowledges that it has a statutory obligation to conform with 66 Pa. C.S. §506 and the standards and billing practices of 52 PA. Code Chapter 56.

That the Applicant agrees to provide all consumer education materials and information in a timely manner as requested by the Office of Communications or other Commission bureaus. Materials and information requested may be analyzed by the Commission to meet obligations under applicable sections of the law.

That the facts above set forth are true and correct/true and correct to the best of his/her knowledge, information, and belief.



Signature of Affiant

Sworn and subscribed before me this 4 day of December, 2014.



Signature of official administering oath

My commission expires _____.

KENNETH R. DEARY
NOTARY PUBLIC OF NEW JERSEY
I.D. # 2436465
My Commission Expires 7/19/2018

A

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF STATE
BUREAU OF CORPORATIONS AND CHARITABLE ORGANIZATIONS
401 NORTH STREET, ROOM 206
P.O. BOX 8722
HARRISBURG, PA 17105-8722
WWW.CORPORATIONS.STATE.PA.US/CORP

PENNELL & WILTBERGER, INC.

THE BUREAU OF CORPORATIONS AND CHARITABLE ORGANIZATIONS IS HAPPY TO SEND YOU YOUR FILED DOCUMENT. THE BUREAU IS HERE TO SERVE YOU AND WANTS TO THANK YOU FOR DOING BUSINESS IN PENNSYLVANIA.

IF YOU HAVE ANY QUESTIONS PERTAINING TO THE BUREAU, PLEASE VISIT OUR WEB SITE LOCATED AT WWW.CORPORATIONS.STATE.PA.US/CORP OR PLEASE CALL OUR MAIN INFORMATION TELEPHONE NUMBER (717)787-1057. FOR ADDITIONAL INFORMATION REGARDING BUSINESS AND / OR UCC FILINGS, PLEASE VISIT OUR ONLINE "SEARCHABLE DATABASE" LOCATED ON OUR WEB SITE.

ENTITY NUMBER: 271664

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Pennell & Wiltberger Inc
165 Township Line Rd Suite 2200
Jenkintown, PA 19046

**PENNSYLVANIA DEPARTMENT OF STATE
BUREAU OF CORPORATIONS AND CHARITABLE ORGANIZATIONS**

**Statement or Certificate of Change of Registered Office (15 Pa.C.S) for
(check one)**

- Domestic Business Corporation (§ 1507)
- Foreign Business Corporation (§ 4144)
- Domestic Nonprofit Corporation (§ 5507)
- Foreign Nonprofit Corporation (§ 6144)
- Domestic Limited Partnership (§ 8506)
- Domestic Limited Liability Company (§ 8906)

| | | | |
|---|--------------------|--------------------------|--|
| Name Pennell & Wiltberger Inc | | | |
| Address 165 Township Line Road - Suite 2200 | | | |
| City Jenkintown | State PA | Zip Code 19046 | |

Document will be returned to the name
and address you enter to the left.

Commonwealth of Pennsylvania
DOMESTIC - CHANGE OF REGISTERED OFFICE 2 Page(s)



T1324860109

Fee: \$70 [Effective September 7, 2013, the fee for this filing will be reduced to 50.]

In compliance with the requirements of the applicable provisions of 15 Pa.C.S. (relating to change of registered office), the undersigned corporation, limited partnership or limited liability company, desiring to effect a change of registered office, hereby states that:

1. The name is:
PENNELL & WILTBERGER INC.

2. Current address as registered with the Department of State. Complete part (a) or (b) - not both:

(a) The address of its current registered office in this Commonwealth is:

| | | | | |
|---------------------------|---------------------|-----------|--------------|---------------------|
| 327 N. 17TH STREET | PHILADELPHIA | PA | 19103 | PHILADELPHIA |
| Number and Street | City | State | Zip | County |

(b) The name of its current commercial registered office provider and the county of venue is:

c/o: _____
Name of Commercial Registered Office Provider County

3. New address. Complete part (a) or (b) - not both:

(a) The address in this Commonwealth to which the registered office of the corporation, limited partnership or limited liability company is to be changed is:

| | | | | |
|-------------------------------|-------------------|-----------|--------------|-------------------|
| 165 TOWNSHIP LINE ROAD | JENKINTOWN | PA | 19046 | MONTGOMERY |
| Number and street | City | State | Zip | County |

(b) The registered office of the corporation, limited partnership or limited liability company shall be provided by:

c/o: _____
Name of Commercial Registered Office Provider County

Revised 8/2013

PA DEPT. OF STATE

SEP 05 2013

4. *For corporations only:*

Such change was authorized by the Board of Directors of the corporation.

IN TESTIMONY WHEREOF, the undersigned has caused this *Statement or Certificate of Change of Registered Office* to be signed by a duly authorized officer, general partners, member or manager thereof this

3 day of SEPTEMBER, 2013

PENNELL & WILTBERGER INC

Name of Corporation/Limited Partnership/
Limited Liability Company


Signature

CONTROLLER
Title

(B)

PENNELL & WILTBERGER, INC.

ARTICLES OF INCORPORATION

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DEC - 4 2014

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

**Pennell
&
Wiltberger
inc.
engineering**

Articles
of
Incorporation

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF STATE
CORPORATION BUREAU

In compliance with the requirements of the Business Corporation Law, approved the 5th day of May, A. D. 1933, P. L. 364, as amended, the undersigned, desiring that they may be incorporated as a business corporation, do hereby certify:

1. The name of the corporation is: Pennell & Wiltberger, Inc.

2. The location and post office address of its initial registered office in this Commonwealth is:

| | | |
|-----------------------------|---------------------|---------------------|
| <u>1201 Chestnut Street</u> | <u>Philadelphia</u> | <u>Philadelphia</u> |
| Number Street | City | County |

3. The purpose or purposes of the corporation are:*

To carry on the business of consulting and contracting engineers, and the preparation of plans and specifications of machinery, buildings and works, and the undertaking and performance of contracts for the construction and erection of the same.

4. The term of its existence is: perpetual.

5. The aggregate number of shares which the corporation shall have authority to issue is:***

1000 shares of Common Stock having a par value of \$1. per share.
900 shares of ~~6%~~ Noncumulative Preferred Stock having a par value of \$10. per share.

The preferences, qualifications, limitations, restrictions and rights of each class of stock are as follows:

SEE RIDER ATTACHED

*Note: Do not recite Powers set forth in Section 302 of the Act.

**Note: There should be set forth the number and par value of all shares having par value, the number of shares without par value, and the stated capital applicable thereto. If the shares are to be divided into classes, a description of each class and a statement of the preferences, qualifications, limitations, restrictions, and the special or relative rights granted to, or imposed upon, the shares of each class.

FILING FEE - \$70.00

RIDER

3-1-59.37

379

Articles of Incorporation - Pennell & Wiltberger, Inc.

(a) The 6% Noncumulative Preferred Stock shall entitle the holder thereof to receive out of surplus such noncumulative dividends as may from time to time be declared by the Board of Directors, not to exceed six per cent (6%) per annum. No dividends shall be declared or paid on any common stock of the corporation in any fiscal year unless and until dividends of six per cent (6%) shall have been declared and paid (or sums sufficient to pay the same shall have been set aside for that purpose) in such fiscal year on the issued and outstanding Preferred Stock. If for any period of two fiscal years the earnings of the Company shall be sufficient to permit the Company to declare and pay dividends on the Preferred Stock at the annual rate of six per cent (6%) per annum and the Board of Directors shall fail for such two year period to declare such dividends, then the holders of the Preferred Stock, voting separately as a class, shall be entitled to elect a majority of the Board of Directors. This right to elect a majority of the Board of Directors shall cease at the end of the second fiscal year in which the earnings of the Company are sufficient to permit the Board of Directors to declare and pay the said dividend on Preferred Stock out of surplus.

The Company shall have the right at any time and from time to time to redeem all or any part of the outstanding Preferred Stock. The redemption price shall be \$10. per share. If less than all Preferred Stock is redeemed and the redemption is not pro-rata, the shares to be redeemed shall be selected by lot. Each holder of Preferred Stock called for redemption shall receive written notice of the redemption at least 30 days before the date fixed for redemption. Any shares of Preferred Stock redeemed by the Board of Directors may be cancelled.

The holders of Preferred Stock shall in the case of liquidation or dissolution, whether voluntary or involuntary, be entitled to receive \$10. per share and no more before any distribution shall be made to holders of common stock.

(b) The voting powers of the shareholders shall be vested exclusively in the holders of common stock except (a) voting rights specifically granted by the laws of the Commonwealth of Pennsylvania which may not be surrendered by a shareholder and (b) the limited right of the holders of Preferred Stock to elect a majority of the Board of Directors under the terms and conditions set forth herein.

6. The names and addresses of each of the first directors are:

| NAME | ADDRESS |
|----------------------|---|
| Wm. Morris Maier | 1000 Provident Building, Phila. 3, Penna. |
| David A. Kerr | 1000 Provident Building, Phila. 3, Penna. |
| Homer H. Hewitt, 3rd | 1000 Provident Building, Phila. 3, Penna. |

7. The names and addresses of each of the incorporators and the number and class of shares subscribed by each are:

| NAME | ADDRESS | NUMBER AND CLASS OF SHARES |
|----------------------|-------------------------------------|----------------------------|
| Wm. Morris Maier | 1000 Provident Bldg., Phila. 3, Pa. | 1 Common |
| David A. Kerr | 1000 Provident Bldg., Phila. 3, Pa. | 1 Common |
| Homer H. Hewitt, 3rd | 1000 Provident Bldg., Phila. 3, Pa. | 1 Common |

(SEAL) Wm. Morris Maier (SEAL)

(SEAL) David A. Kerr (SEAL)

(SEAL) Homer H. Hewitt, 3rd (SEAL)

Commonwealth of Pennsylvania
County of Philadelphia ss:

Before me a Notary Public in and for the county aforesaid, personally came the above named, Wm. Morris Maier, David A. Kerr and Homer H. Hewitt, 3rd

who, in due form of law, acknowledged the foregoing instrument to be their act and deed for the purposes therein specified.



Witness my hand and seal this 21st day of December A. D. 19 59

Christina N. Jones
Notary Public
My commission expires: Notary Public Philadelphia, Pennsylvania Co- My Commission Expires February 2, 1961

Approved and filed in the Department of State on the 23rd day of December A. D. 19 59

John S. Rice
Secretary of the Commonwealth
JMR

Note: Articles shall be signed by each of the incorporators and acknowledged by at least two of them.

Commonwealth of Pennsylvania



Department of State

To All To Whom These Presents Shall Come, Greeting:

WHEREAS, Under the provisions of the Business Corporation Law, approved the 5th day of May, Anno Domini, one thousand nine hundred and thirty-three, P. L. 364 as amended, the Department of State is authorized and required to issue a

CERTIFICATE of INCORPORATION

evidencing the incorporation of a business corporation organized under the terms of that law.

And WHEREAS, The stipulations and conditions of that law have been fully complied with by the persons desiring to incorporate as

FISSELL & WILSON, INC.

Therefore, BEFORE ME, That subject to the Constitution of this Commonwealth and under the authority of the Business Corporation Law, I do by these presents, which I have caused to be sealed with the Great Seal of the Commonwealth, create, erect, and incorporate the incorporators of and the subscribers to the shares of the proposed corporation named above, their associates and successors, and also those who may thereafter become subscribers or holders of the shares of such corporation, into a body politic and corporate in deed and in law by the name chosen and heretofore specified, which shall exist perpetually and shall be invested with, and have and enjoy all the powers, privileges, and franchises incident to a business corporation and be subject to all the duties, requirements, and restrictions specified and enjoined in and by the Business Corporation Law and all other applicable laws of this Commonwealth.



Given under my Hand and the Great Seal of the Commonwealth, at the City of Harrisburg, this
 23rd day of December

in the year of our Lord one thousand nine hundred and fifty-nine and of the Commonwealth the one hundred and eighty-fourth

John S. Rice

Secretary of the Commonwealth
 CP CR

Articles of Amendment
 of
 Amendment

COMMONWEALTH OF PENNSYLVANIA
 DEPARTMENT OF STATE
 CORPORATION BUREAU

In compliance with the requirements of Article VIII of the Business Corporation Law approved the 5th day of May, 1933, P.L. 364, as amended, the applicant desiring to amend its Articles hereby certifies, under its corporate seal that:

1. The name of the corporation is:
PENNELL & WILTBERGER, INC.

2. The location of its registered office is:
1201 Chestnut Street, Philadelphia, Pennsylvania, 19107

3. The corporation was formed under the Act of May 5, 1933, P.L. 364, as amended.

4. Its date of incorporation is: December 23, 1959

5. (Strike out (a) or (b) below, whichever is not applicable)
 (a) The meeting of the shareholders of the corporation at which the amendment was adopted was held at the time and place and pursuant to the kind and period of notice herein stated.

Time: The 26th day of April, 1965.
 Place: 1201 Chestnut Street, Philadelphia, Pennsylvania
 Kind and period of notice: Waiver of Notice signed by all Shareholders.

~~(b) The meeting of the shareholders of the corporation at which the amendment was adopted was held at the time and place and pursuant to the kind and period of notice herein stated.~~

6. At the time of the action of the shareholders:
 (a) The total number of shares outstanding was 400 common shares
 (b) The number of shares entitled to vote was* 500 common shares

7. In the action taken by the shareholders:
 (c) The number of shares voted in favor of the amendment was:**
400 common shares

(d) The number of shares voted against the amendment was:**
none

*If the shares of any class were entitled to vote as a class, the number of shares of each class so entitled and the number of shares of all other classes entitled to vote should be set forth.

**If the shares of any class were entitled to vote as a class, the number of shares of such class and the number of shares of all other classes voted for and against such amendment respectively should be set forth.

NOTE: If the effect of the amendment is to increase the authorized capital stock of the corporation, excise tax at the rate of 1/5 of 1% on the amount of increase will be due and payable with the filing of the amendment.

Filing fee - \$30.00. (In addition to any amount of excise tax due and owing)

8. The amendment adopted by the shareholders, set forth in full, follows:

RESOLVED, That paragraph 5 of the Articles of Incorporation be and the same hereby is amended to read as follows:

"The aggregate number of shares which the corporation shall have authority to issue is 50,000 shares having a par value of \$1.00 per share."

IN TESTIMONY WHEREOF, the applicant has caused these Articles of Amendment to be signed by its President or Vice President and its corporate seal, duly attested by its Secretary or Treasurer, to be hereunto affixed this 27th day of April, 1965.

By: RENNELI & WILBERGER, INC.
J. Keith Howe
(President or Vice President)

Attest:

[Signature]
(Secretary)

(CORPORATE)
(SEAL)

Approved and filed in the Department of State on the 29th day of April A. D. 1965.

[Signature]
Deputy Secretary of the Commonwealth
san

9228-01 (Rev. 4-63)

Commonwealth of Pennsylvania



Department of State

To All To Whom These Presents Shall Come, Greeting:

WHEREAS, In and by Article VIII of the Business Corporation Law, approved the fifth day of May, Anno Domini one thousand nine hundred and thirty-three, the Department of State is authorized and required to issue a

CERTIFICATE OF AMENDMENT


evidencing the amendment of the Articles of Incorporation of a business corporation organized under or subject to the provisions of that Law, and

WHEREAS, The stipulations and conditions of that Law pertaining to the amendment of Articles of Incorporation have been fully complied with by

PENNELL & WILTBERGER, INC.

Therefore, Know Ye, That subject to the Constitution of this Commonwealth and under the authority of the Business Corporation Law, I do by these presents, which I have caused to be Sealed with the Great Seal of the Commonwealth, extend the rights and powers of the corporation named above, in accordance with the terms and provisions of the Articles of Amendment presented by it to the Department of State, with full power and authority to use and enjoy such rights and powers, subject to all the provisions and restrictions of the Business Corporation Law and all other applicable Laws of this Commonwealth.

Given under my Hand and the Great Seal of the Commonwealth, at the City of Harrisburg, this 29th day of April in the year of our Lord one thousand nine hundred and sixty-five and of the Commonwealth the one hundred and eighty-ninth


Secretary of the Commonwealth

rt

Commonwealth of Pennsylvania



March 21, 1985

To All to Whom These Presents Shall Come: Greeting:

IN RE: "PENNELL & WILTBERGER, INC."

I, WILLIAM R. DAVIS, Secretary of the Commonwealth of the Commonwealth of Pennsylvania do hereby certify that the foregoing and annexed is a true and correct photocopy of Articles of Incorporation and all Amendments which appear of record in this Department.

IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the seal of the Secretary's Office to be affixed, the day and year above written.

William R. Davis
Secretary of the Commonwealth

②

PENNELL & WILTBERGER, INC.

FINANCIAL STATEMENTS

FOR THE YEARS ENDED

DECEMBER 31, 2013 AND 2012

RECEIVED

DEC - 4 2014

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

PENNELL & WILTBERGER, INC.

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FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012**

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Danieri, Giampapa & Co., P.C.

Certified Public Accountants

The Greens of Laurel Oak

1202 Laurel Oak Road - Suite 205

Voorhees, New Jersey 08043

Tel (856) 346-9595

Email: lgapa@coomcast.net

Fax (856) 346-9899

February 25, 2014

Officers and Directors
Pennell & Wiltberger, Inc.
Philadelphia, PA

We have reviewed the accompanying balance sheets of Pennell & Wiltberger, Inc. as of December 31, 2013 and 2012, and the related statements of operations and retained earnings, and of cash flows for the years then ended. A review includes primarily applying analytical procedures to management's financial data and making inquiries of Company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

As discussed in Note 11, certain conditions indicate that the Company may be unable to continue as a going concern. The accompanying financial statements do not include any adjustments to the financial statements that might be necessary should the Company be unable to continue as a going concern.

Danieri, Giampapa & Co., P.C.

Certified Public Accountants

PENNELL & WILTBERGER, INC.

BALANCE SHEETS

| ASSETS | DECEMBER 31, | |
|--|---------------------|---------------------|
| | 2013 | 2012 |
| Current assets: | | |
| Cash | \$ 13,330 | \$ 14,715 |
| Accounts receivable, net of allowance for uncollectible accounts of \$55,434 for 2013 and 2012 respectively | 1,038,773 | 1,266,619 |
| Cost and estimated profits in excess of billings on uncompleted contracts | 289,500 | 347,937 |
| Prepaid expenses | 84,666 | 88,981 |
| Loan receivable, employee, current portion | 7,965 | 7,210 |
| Total current assets | <u>1,434,234</u> | <u>1,725,462</u> |
| Equipment and furnishings | 666,128 | 658,035 |
| Less: accumulated depreciation | <u>576,466</u> | <u>532,119</u> |
| | 89,662 | 125,916 |
| Other assets: | | |
| Security deposit | 24,335 | 24,335 |
| Loan receivable, employee, long term | 112,816 | 120,165 |
| | <u>137,151</u> | <u>144,500</u> |
| | <u>\$ 1,661,047</u> | <u>\$ 1,995,878</u> |

LIABILITIES AND STOCKHOLDERS' EQUITY

| | | |
|---|------------------|------------------|
| Current liabilities: | | |
| Notes payable - bank | \$ 341,229 | \$ 443,759 |
| Note payable - stockholder - non interest bearing | 251,362 | 82,759 |
| Accounts payable | 68,706 | 219,986 |
| Accrued expenses | 387,407 | 381,697 |
| Billings in excess of costs and estimated profits on uncompleted contracts | 261,378 | 292,068 |
| Income tax payable | 90,841 | 148,639 |
| Deferred tax liability | 201,000 | 146,000 |
| Total current liabilities | <u>1,601,923</u> | <u>1,714,908</u> |

STOCKHOLDERS' EQUITY

| | | |
|---|---------------------|---------------------|
| Common stock, \$1 par value; 50,000 shares authorized; 25,000 issued and outstanding | 25,000 | 25,000 |
| Additional paid in capital | 264 | 264 |
| Retained earnings | <u>230,669</u> | <u>452,515</u> |
| | 255,933 | 477,779 |
| Less: Treasury stock - 15,420 shares, at cost | 196,809 | 196,809 |
| | <u>59,124</u> | <u>280,970</u> |
| | <u>\$ 1,661,047</u> | <u>\$ 1,995,878</u> |

See accountants' review report and accompanying notes.

PENNELL & WILTBERGER, INC.

STATEMENTS OF OPERATIONS AND RETAINED EARNINGS

FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

| | <u>2013</u> | <u>2012</u> |
|---|--------------------------|--------------------------|
| Revenue (Schedule I) | \$ <u>4,310,188</u> | \$ <u>5,004,054</u> |
| Costs and expenses (Schedule I): | | |
| Personnel | 3,581,834 | 4,216,704 |
| Operating expenses | 841,299 | 1,125,600 |
| Depreciation | 44,347 | 40,709 |
| Loss on abandonment of leasehold improvements | 0 | 42,132 |
| Compensation - ESOP | 3,894 | 0 |
| Interest | 5,660 | 4,710 |
| | <u>4,477,034</u> | <u>5,429,855</u> |
| (Loss) before income taxes | (166,846) | (425,801) |
| Income taxes expense (benefit) : | | |
| Provision for income taxes, current | 0 | 371,750 |
| Deferred tax (benefit) | 55,000 | (294,000) |
| | <u>55,000</u> | <u>77,750</u> |
| Net (loss) | (221,846) | (503,551) |
| Prior period adjustments | 0 | 179,836 |
| Retained earnings, beginning | <u>452,515</u> | <u>776,230</u> |
| Retained earnings, ending | \$ <u><u>230,669</u></u> | \$ <u><u>452,515</u></u> |

See accountants' review report and accompanying notes.

PENNELL & WILTBERGER, INC.

STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

| | <u>2013</u> | <u>2012</u> |
|--|-------------------------|-------------------------|
| Cash flows from operating activities: | | |
| Net (loss) | \$ (221,846) | \$ (503,551) |
| Adjustments to reconcile net income to net cash provided by (used in) operating activities: | | |
| Depreciation and amortization | 44,347 | 40,709 |
| Prior period adjustment | 0 | 179,836 |
| Loss on abandonment of assets | 0 | 42,132 |
| (Increase) decrease in operating assets: | | |
| Accounts receivable | 227,846 | 283,335 |
| Loan receivable, employee | 6,594 | 7,625 |
| Prepaid expenses and other assets | 4,315 | (24,123) |
| Costs and estimated profits in excess of billings on uncompleted contracts | 58,437 | 15,260 |
| Security deposits | 0 | (24,335) |
| Increase (decrease) in operating liabilities: | | |
| Accounts payable | (151,280) | 143,493 |
| Accrued expenses | 5,710 | 60,962 |
| Billings in excess of costs and estimated profits on uncompleted contracts | (30,890) | 25,125 |
| Income tax payable | (57,798) | (20,661) |
| Deferred taxes | 55,000 | (124,700) |
| Net cash provided by operating activities | <u>(59,365)</u> | <u>101,107</u> |
| Cash flows from investing activities: | | |
| Acquisitions of equipment | <u>(8,093)</u> | <u>(55,414)</u> |
| Net cash used for investing activities | <u>(8,093)</u> | <u>(55,414)</u> |
| Cash flows from financing activities: | | |
| Borrowings of notes payable - stockholder | 227,401 | 112,859 |
| (Repayments) of notes payable - stockholder | (58,798) | (30,100) |
| Repayments of notes payable - bank | <u>(102,530)</u> | <u>(129,128)</u> |
| Net cash provided by (used for) financing activities | <u>66,073</u> | <u>(46,369)</u> |
| Net (decrease) in cash | (1,385) | (676) |
| Cash at beginning of year | <u>14,715</u> | <u>15,391</u> |
| Cash at end of year | \$ <u><u>13,330</u></u> | \$ <u><u>14,715</u></u> |

SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION

| | | |
|--------------------------------|-------------------------|-------------------------|
| Cash paid during the year for: | | |
| Interest | \$ <u><u>22,732</u></u> | \$ <u><u>20,556</u></u> |

See accountants' review report and accompanying notes.

PENNELL & WILTBERGER, INC.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012
(See accountants' review report)**

Note 1 The Company

Pennell & Wiltberger, Inc. (The Company) is primarily engaged in providing engineering services including the design of HVAC, mechanical, fire protection, electrical and energy management systems. These services are provided to health care, corporate, educational and other commercial clients.

Note 2 Summary of Significant Accounting Policies

Cash Equivalents

The Company considers all highly liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents.

Property and equipment

Property and equipment are recorded at cost and are charged to operations over their estimated useful lives, ranging from 3 to 39 years using the straight-line and accelerated methods of depreciation. Betterments and renewals, which extend the useful lives or capacities of the property and equipment, are capitalized. Expenditures for repairs and maintenance are expensed as incurred.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Specifically, costs and estimated profits on uncompleted contracts are in part determined using management's estimates of costs to complete contracts. Actual results could differ from those estimates.

PENNEL & WILTBERGER, INC.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012
(See accountants' review report)**

Revenue Recognition

The Company performs engineering services under time and material and fixed price contracts. Under fixed price contracts, revenue is generally recognized on the percentage of completion method. The percentage of completion is measured on a cost-to-cost basis.

From time to time, the Company recognizes revenue on certain contracts on a phase completion or milestone basis.

Contract costs include all direct labor and subcontracting costs and those indirect costs related to contract performance such as indirect labor, labor overhead costs, travel costs and supplies. General and administrative costs are charged to expense as incurred. Provisions for estimated losses on uncompleted contracts are made in the period in which such losses are determined.

The assets "cost and estimated profits in excess of billings on uncompleted contracts" represents revenues recognized in excess of amount billed. The liability "billings in excess of costs and estimated profits on uncompleted contracts" represent billings in excess of revenues realized.

Income Taxes

The Company terminated its election under Subchapter S of the Internal Revenue Code on March 31, 2000 in connection with consummating ESOP agreement.

The Company reports its tax returns on the cash basis of accounting. Deferred income tax assets or liabilities are determined based upon the difference between financial and income tax basis of assets and liabilities using enacted tax rates expected to apply when differences are expected to be settled or realized.

Concentration of Credit Risk

Financial instruments, which potentially expose the Company to concentration of credit risk, as defined by Statement of Financial Standards No. 105, consist primarily of cash and cash equivalents and trade accounts receivable.

The Company places its temporary cash investments with financial institutions. At times, such balances may be in excess of the FDIC limits. The Company performs ongoing credit evaluations of its customers and maintains reserves for potential credit losses.

PENNELL & WILTBERGER, INC.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012
(See accountants' review report)**

Note 3 Costs and Estimated Earnings on Uncompleted Contracts

Costs and estimated earnings on uncompleted contracts comprise the following at December 31, 2013 and 2012:

| | <u>2013</u> | <u>2012</u> |
|--|--------------------|--------------------|
| Costs and estimated profits on Uncompleted contracts | \$ 6,361,199 | \$ 3,357,869 |
| Billings on completed Contracts | <u>(6,333,077)</u> | <u>(3,302,000)</u> |
| Net costs and estimated profits in excess of billings on uncompleted contracts | <u>\$ 28,122</u> | <u>\$ 55,869</u> |

For financial reporting purposes, such amounts are included in the accompanying balance sheets under the following captions:

| | <u>2013</u> | <u>2012</u> |
|--|------------------|------------------|
| Cost and estimated profits in excess of billings on uncompleted contracts | \$ 289,500 | \$ 347,937 |
| Billings in excess of costs and estimated profits on uncompleted contracts | <u>(261,378)</u> | <u>(292,068)</u> |
| | <u>\$ 28,122</u> | <u>\$ 55,869</u> |

Note 4 Loan receivable, employee

| | <u>2013</u> | <u>2012</u> |
|---|-------------------|-------------------|
| Note receivable in monthly installments of \$2,241 including interest at 10%, maturing January 2019 | \$ 120,781 | \$ 127,375 |
| Less: current portion | <u>7,965</u> | <u>7,210</u> |
| Long-term debt | <u>\$ 112,816</u> | <u>\$ 120,165</u> |

Future minimum loan payments under the terms of the loan are as follows:

| <u>Year Ended</u> <u>December 31</u> | |
|---|-----------|
| 2014 | \$ 7,965 |
| 2015 | \$ 8,799 |
| 2016 | \$ 9,720 |
| 2017 | \$ 10,738 |
| 2018 | \$ 11,862 |

PENNELL & WILTBERGER, INC.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012
(See accountants' review report)

Note 5 Equipment and furnishings - Furniture and equipment were comprised of the following:

| | ESTIMATED USEFUL LIFE (IN YEARS) | 2013 | 2012 |
|--------------------------------|--|------------------|-------------------|
| Cost: | | | |
| Furniture & Fixtures | 5-7 | 145,612 | 145,612 |
| Equipment | 3-5 | <u>520,460</u> | <u>512,423</u> |
| | | 666,128 | 658,035 |
| Less: Accumulated depreciation | | <u>(576,460)</u> | <u>(532,119)</u> |
| | | <u>\$ 89,662</u> | <u>\$ 125,915</u> |

Depreciation expense amounted to \$ 44,347 and \$ 40,709 for the years ended December 31, 2013 and 2012 respectively.

Note 6 Note payable – bank

The Company has a note payable with the bank, payable on demand with interest at 5.5%. The note payable was \$341,229 and \$443,759 as of December 31, 2013 and 2012 respectively. The Company paid interest in 2013 and 2012 of \$4,993 and \$10,011, respectively. The company is currently in negotiations to finance the bank debt. See Note 11.

Note 7 Prior-Period adjustments

Certain errors resulting in an IRS examination of previously reported expenses were changed to dividends and shareholders' loan. Accordingly, an adjustment of \$179,836 was made during 2012 and a corresponding entry was made to increase previously reported retained earnings.

Note 8 Retirement Plan

The Company has a 401K plan which it has suspended making any matching contribution for years ending December 31, 2013 and 2012, respectively.

Note 9 Operating Leases

The Company has entered into a new lease agreement for office space with an unrelated entity to begin November 1, 2012, and terminate on April 30, 2018 for approximately \$11,628 per month plus reimbursement for insurance and operating expenses. The prior lease expired December 31, 2012, and the rent expense amounted to \$115,565 and \$215,656 for the years ended December 31, 2013 and 2012, respectively.

PENNELL & WILTBERGER, INC.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012
(See accountants' review report)

Note 9 Operating Leases – (continued)

Future minimum lease payments under the terms of the leases are as follows:

| Year Ended | |
|--------------------|------------|
| <u>December 31</u> | |
| 2014 | \$ 133,848 |
| 2015 | \$ 137,202 |
| 2016 | \$ 156,575 |
| 2017 | \$ 160,344 |
| 2018 | \$ 44,099 |

Note 10 Income Taxes

The deferred income tax (benefit) expense for the years ended December 31, 2013 and 2012 were (\$55,000) and (\$294,000), respectively.

The components of the deferred tax liability are as follows:

| | <u>2013</u> | <u>2012</u> |
|--|-------------------|-------------------|
| Accounts receivable, net | \$ 1,038,773 | \$ 1,266,619 |
| Net costs and estimated profits in excess of billing on uncompleted contracts | 28,422 | 55,869 |
| Prepaid expenses | 84,666 | 88,981 |
| Accounts payable and accrued expenses | <u>(456,113)</u> | <u>(601,683)</u> |
| Total net | <u>\$ 695,448</u> | <u>\$ 809,786</u> |

Note 11 Going Concern

The financial statements are presented on the basis that the Company is a going concern. Going concern contemplates the realization of assets and the satisfaction of liabilities in the normal course of business over a reasonable length of time. The Company is currently in negotiations to refinance the bank debt of \$341,229 as of December 31, 2013; there is no guarantee that the negotiations will be successful.

Danieri, Giampapa & Co., P.C.

Certified Public Accountants

The Greens of Laurel Oak

1202 Laurel Oak Road - Suite 205

Woodhills, New Jersey 08043

Tel (856) 946-9595

Email: lgapa@comcast.net

Fax (856) 946-9899

February 25, 2014

Officers and Directors
Pennell & Wiltberger, Inc.
Philadelphia, PA

Our report on our review of the basic financial statements of Pennell & Wiltberger, Inc. for December 31, 2013 and 2012 appears on page 2. That review was made for the purpose of expressing a conclusion that there are no material modifications that should be made to the financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America. The supplementary information included in the accompanying Schedule of Operating Expenses is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, and we did not become aware of any material modifications that should information.

Danieri, Giampapa & Co., P.C.

Certified Public Accountants

PENNELL & WILTBERGER, INC.

STATEMENTS OF REVENUE AND COSTS AND EXPENSES

FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

SCHEDULE I

| | <u>2013</u> | <u>2012</u> |
|---|---------------------|---------------------|
| Revenues: | | |
| Engineering fees | \$ 4,310,188 | \$ 5,004,054 |
| Personnel expenses: | | |
| Project related salaries | \$ 1,386,627 | \$ 1,845,576 |
| Professional contract salaries | 60 | 5,373 |
| Overhead related salaries | 1,668,599 | 1,851,754 |
| Payroll taxes | 220,803 | 242,611 |
| Benefits - external | 305,745 | 271,390 |
| Total personnel expenses | <u>\$ 3,581,834</u> | <u>\$ 4,216,704</u> |
| Operating expenses: | | |
| Marketing and sales | \$ 35,826 | \$ 38,195 |
| Travel and lodging | 55,332 | 164,674 |
| Project consultants | 137,780 | 176,651 |
| Office operations | 46,594 | 133,282 |
| Printing and reproduction | 21,099 | 25,101 |
| Equipment rental costs | 24,216 | 26,623 |
| Communications | 87,476 | 47,702 |
| Rent | 115,565 | 215,656 |
| Moving expenses | 28,787 | 43,895 |
| Repairs and maintenance | 35,701 | 56,517 |
| Insurance | 113,468 | 88,854 |
| Professional licenses and fees | 20,194 | 10,255 |
| Management consultants | 77,646 | 86,369 |
| Non-payroll taxes | 3,022 | 1,753 |
| Education/seminars | 2,540 | 8,574 |
| Contributions | 7,000 | 0 |
| Bad debt | 29,053 | 1,499 |
| Total operating expenses | <u>\$ 841,299</u> | <u>\$ 1,125,600</u> |
| Other expenses (income) | | |
| Depreciation | 44,347 | 40,709 |
| Compensation - ESOP | 3,894 | 0 |
| Interest (net) | 5,660 | 4,710 |
| Loss on abandonment of leasehold improvements | 0 | 42,132 |
| Income tax expense | 0 | 371,750 |
| Deferred tax expense (benefit) | 55,000 | (294,000) |
| Total other expenses (income) | <u>\$ 108,901</u> | <u>\$ 165,301</u> |
| Net (loss) | <u>\$ (221,846)</u> | <u>\$ (503,551)</u> |

See accountants' review report and accompanying notes.



(D)

Credit eValuator Plus Report

Pennell & Wiltberger, Inc.

Report as of : **October 2, 2014 ****

327 NORTH 17TH ST
Philadelphia, PA 19103
Phone: 215 241-9100
D-U-N-S Number: 06-008-1791



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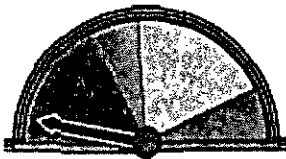
[>Learn more](#)

Credit Information

Payment Trend

Included with this Credit eValuator Report are continuous tracking of key business changes and free Alert messages in the View My Reports/Alerts page. You can also choose to receive e-mail notifications of the important changes. **IMPORTANT NOTE: You will not receive e-mail alerts if you have opted out of receiving communications from D&B.

Risk Summary



Lower Risk

Higher Risk

Risk of Late Payment

Risk of late payment is based on the following prioritized factors in addition to other information in D&B's files:

- No factors available

Indications of slowness can be the result of disputes over merchandise, skipped invoices, etc.



Unchanged

Payment Performance Trend

The payment performance trend for this company is Unchanged. The most recent payment information in D&B's files is:

- Payments currently: 9 days beyond terms.
- Payments 3 months ago: 9 days beyond terms.
- Industry average: 3 days beyond terms.

*Note: Payments to suppliers are averaged weighted by dollar amounts.

Credit Limit Recommendation

Recommendation **OCT 02**

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

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Date: 2014

Risk category for this business: **LOW**

**D&B's
Recommendations:**



Conservative
Credit Limit: **\$40,000**

Aggressive
Credit Limit: **\$90,000**

Risk is assessed using D&B's scoring methodology and is one factor used to create the recommended limits. See [Help](#) for details.

Company Profile

Chief Executive:

Thomas A Bathgate, Pres-
Treas

Line of business:

Engineering Services

Type of business:

Corporation

Years in business:

78

Employees total:

80

Legal Filings and Other Important Information


Bankruptcies: None
Judgments: None
Liens: None
Suits: None

**Negative Payment
Experiences:** 1

**Negative Payment Experience
Amount:** \$250

**Payments Placed for
Collection:** None

**Included with this Payment Trend Report are continuous tracking of key business changes and free Alert messages in the View My Reports/Alerts page. You can also choose to receive e-mail notifications of the important changes. IMPORTANT NOTE: You will not receive e-mail alerts if you have opted out of receiving communications from D&B.

 **Summary**

PENNELL & WILTBERGER, INC.

327 North 17th St

Philadelphia, PA 19103

This is a **single** location.

D-U-N-S Number:

06-008-1791

Primary Industry SIC:

8711

Description:

Engineering services

PAYMENT ACTIVITY:

Total Payment Experiences in D&B's File: 19

Payments Within Terms: 80%
(not dollar weighted)

Total Placed For Collection: 0

Average Highest Credit: \$2,973

Largest High Credit: \$25,000

Highest Now Owing: \$20,000

Highest Past Due: \$0

Indications of slowness can be the result of dispute over merchandise, skipped invoices, etc. Accounts are sometimes placed for collection even though the existence or amount of the debt is disputed.

© PAYDEX Scores - This Business

3- and 12- Month

Shows the D&B PAYDEX scores as calculated on the most recent 3 months and 12 months of payment experiences.

The D&B PAYDEX is a unique, dollar weighted indicator of payment performance based on up to 19 payment experiences as reported to D&B by trade references. A detailed explanation of how to read and interpret PAYDEX scores can be found at the end of this report.

Jump to: [How to Read the PAYDEX Score](#)

12-Month D&B PAYDEX: **74**

When weighted by dollar amount, payments to suppliers average 9 days beyond terms.



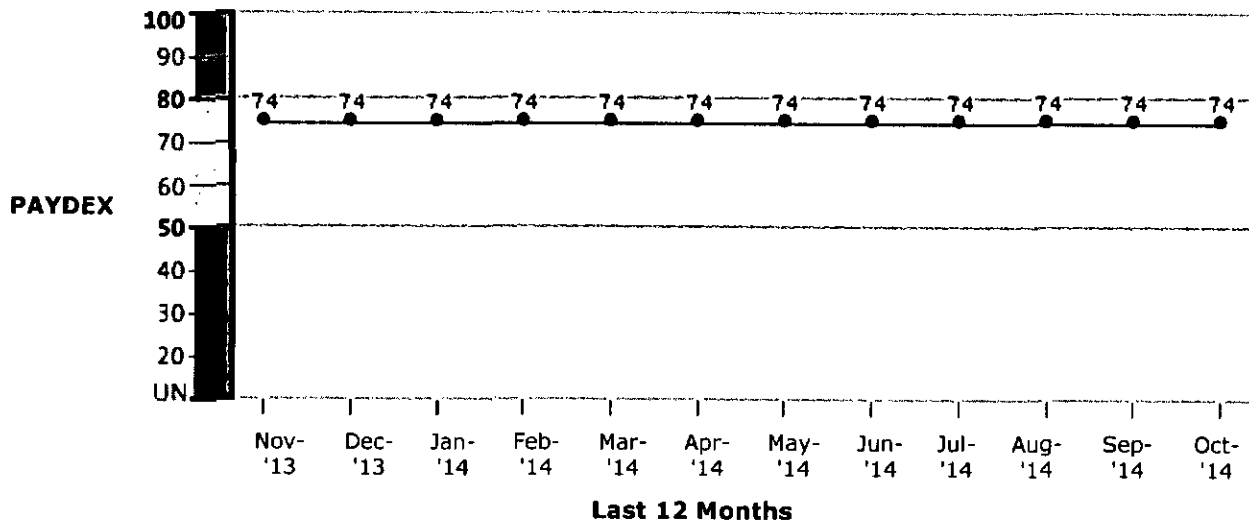
Based on payments collected over last 12 months.

© PAYDEX Yearly Trend - This Business

12 Months

Shows the trend in D&B PAYDEX scoring over the past 12 months.

PENNELL & WILTBERGER, INC. DUNS 06-008-1791



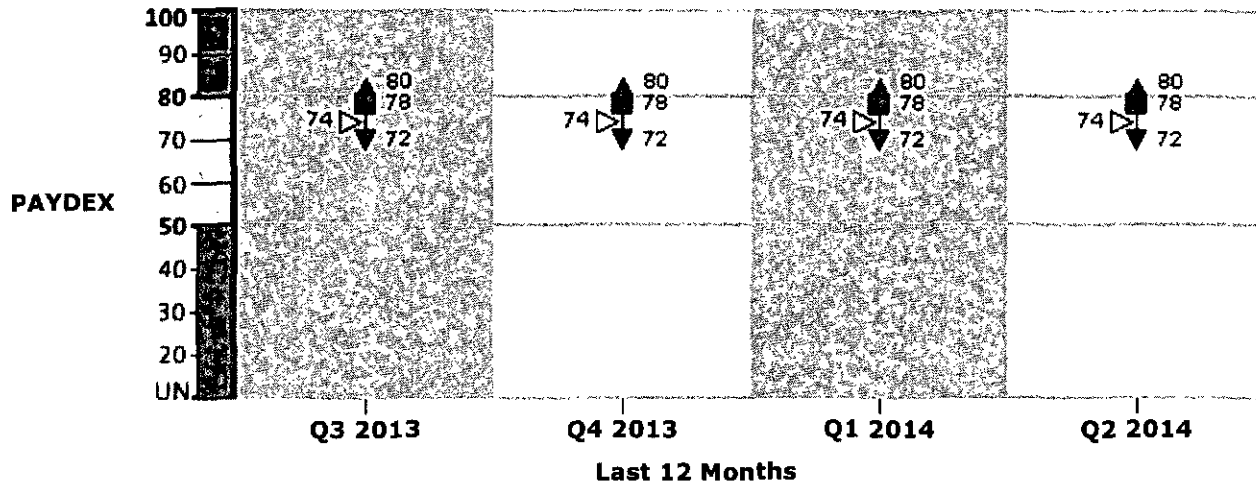
Based on payments collected over the last 12 months.

- Current PAYDEX for this Business is 74, or equal to 9 days beyond terms
- The 12-month high is **74**, or equal to 9 days beyond terms
- The 12-month low is **74**, or equal to 9 days beyond terms

[Back to Top](#)

Shows PAYDEX scores of this Business compared to the Primary Industry from each of the last four quarters. The Primary Industry is Engineering services, based on SIC code 8711.

PENNELL & WILTBERGER, INC. DUNS 06-008-1791



Based on payments collected over the last 4 quarters.

Score Comparison Key:

- ▶ This Business
- ▲ Industry upper quartile
- Industry median
- ▼ Industry lower quartile

- Current **PAYDEX** for this Business is **74**, or equal to 9 days beyond terms
- The present industry **median score** is **78**, or equal to 3 days beyond terms.
- Industry upper quartile represents the performance of the payers in the 75th percentile
- Industry lower quartile represents the performance of the payers in the 25th percentile

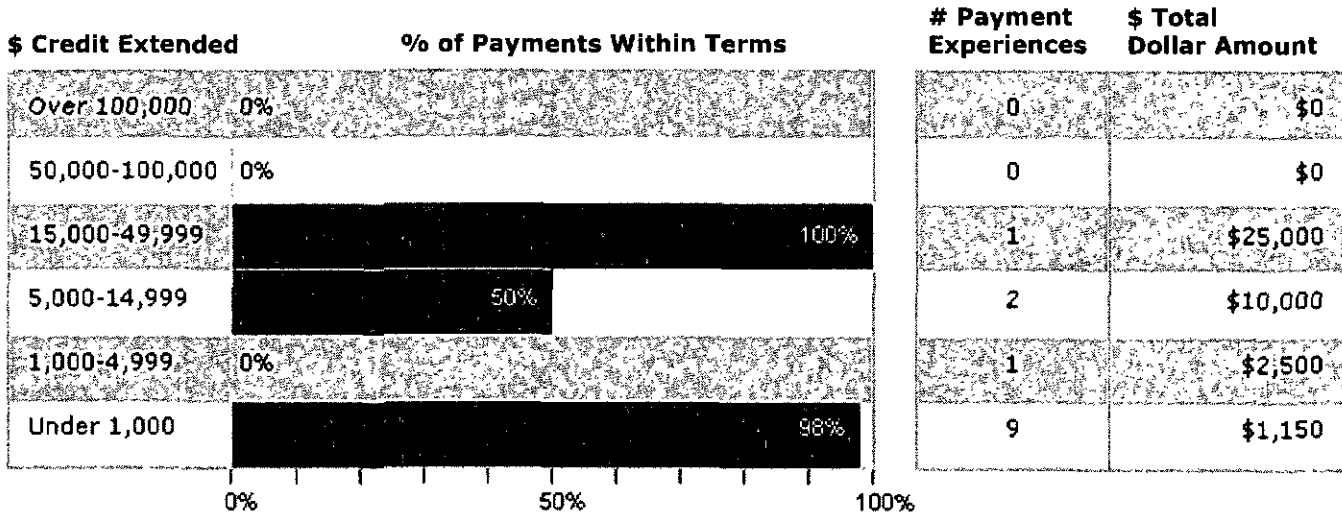
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Business Payment Habit by Amount of Credit Extended

12 Months

For all payment experiences within a given amount of credit extended, shows the percent that this Business paid within terms. Provides number of experiences used to calculate the percentage, and the total dollar value of the credit extended.

PENNELL & WILTBERGER, INC. DUNS 06-008-1791



Based on payments collected over the last 12 months.

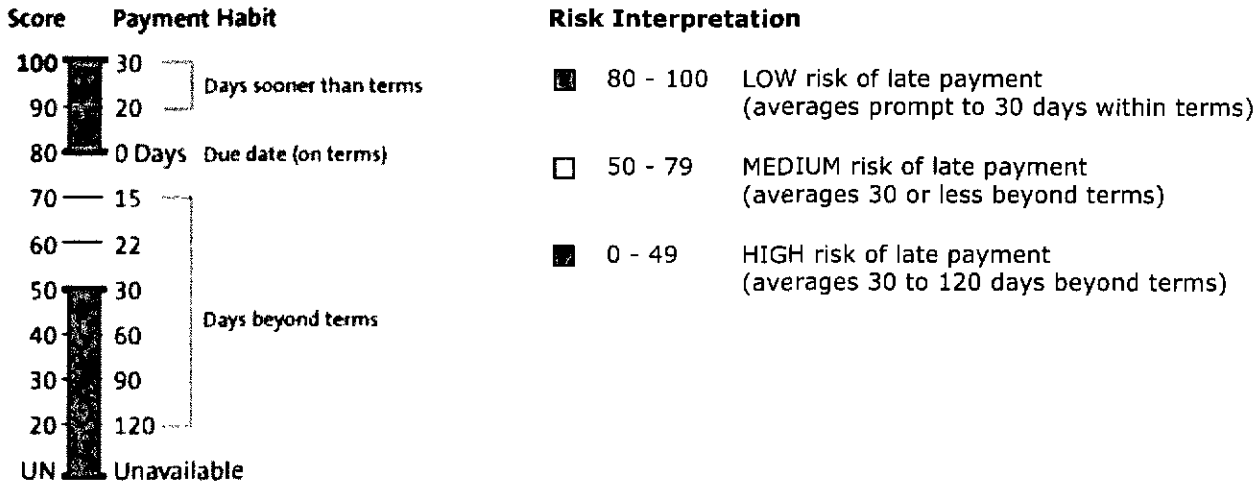
Payment experiences reflect how bills are met in relation to the terms granted. In some instances, payment beyond terms can be the result of disputes over merchandise, skipped invoices, etc.

[Back to Top](#)

How to Read the D&B PAYDEX Score

Use this key to help you interpret the D&B PAYDEX Score and meaning.

The D&B PAYDEX is a unique, dollar weighted indicator of a business' payment performance based on the total number of payment experiences in D&B's file.



Need more in-depth information and analysis? Upgrade to the Comprehensive Insight Plus Report and receive the credit for the amount of your evaluator purchase

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CERTIFICATE OF LIABILITY INSURANCE

PENNE-1 OP ID: RH

DATE (MM/DD/YYYY)
05/07/14

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

| | | | |
|--|---|---|--|
| PRODUCER Widerman & Company, Inc. 70 Tanner Street Haddonfield, NJ 08033 Robert J. Widerman | Phone: 856-428-0939 Fax: 856-429-7439 | CONTACT NAME Rebecca Hargrave PHONE (A/C, No, Ext): 856-428-0939 E-MAIL: rhargrave@widerman.com ADDRESS: | FAX (A/C, No): 800-619-8738 |
| | INSURED Pennell & Wiltberger, Inc T/A PWI Engineering 10 Melrose Avenue, Suite 430 Cherry Hill, NJ 08003 | | INSURER(S) AFFORDING COVERAGE INSURER A: CNA Insurance Companies NAIC # 343 INSURER B: Evanston Insurance Company INSURER C: St. Paul Travelers Insurance INSURER D: INSURER E: INSURER F: |

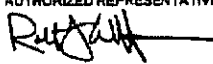
COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

| INSR LTR | TYPE OF INSURANCE | ADOL SUBR INSR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS |
|----------|---|---------------------------------|--------------------|-------------------------|-------------------------|--|
| A | GENERAL LIABILITY <input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> Business Owners GEN'L AGGREGATE LIM T APPLIES PER <input type="checkbox"/> POLICY <input type="checkbox"/> PRO. JECT <input type="checkbox"/> LOC | | 4034606695 | 05/08/14 | 05/08/15 | EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREM SES (Ea occurrence) \$ 500,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMPOP AGG \$ 2,000,000 |
| A | AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS | | 4034606695 | 05/08/14 | 05/08/15 | COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ |
| A | <input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 10000 | | 4034606776 | 05/08/14 | 05/08/15 | EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000 |
| A | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below | Y/N <input type="checkbox"/> | N/A 4034606731 | 05/08/14 | 05/08/15 | WC STATUTORY LIMITS OTHER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000 |
| B | Professional Liab | | AE823225 | 11/18/13 | 11/18/14 | Claim/Agg 2,000,000 |
| C | Excess Liability | | ZUP-15R55997-13-NF | 12/01/13 | 05/08/15 | Loss/Agg 5,000,000 |

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

CERTIFICATE HOLDER**CANCELLATION**

| | |
|-------------------------------------|--|
| EVIDE-1 Evidence of Coverage | SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. |
| | AUTHORIZED REPRESENTATIVE  |

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PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

(F)

Form **8879-C**

IRS e-file Signature Authorization for Form 1120

OMB No. 1545-1884

For calendar year 2013, or tax year beginning _____, 2013, ending _____, 20

2013

Department of the Treasury
Internal Revenue Service

▶ **Do not send to the IRS. Keep for your records.**

▶ **Information about Form 8879-C and its instructions is at www.irs.gov/form8879c.**

Name of corporation **PENNEL AND WILTBERGER, INC.** Employer identification number **23-1567310**

Part I Tax Return Information (Whole dollars only)

| | | | |
|---|-------------------------------------|---|------------|
| 1 | Total income (Form 1120, line 11) | 1 | 4,591,299. |
| 2 | Taxable income (Form 1120, line 30) | 2 | |
| 3 | Total tax (Form 1120, line 31) | 3 | |
| 4 | Amount owed (Form 1120, line 34) | 4 | |
| 5 | Overpayment (Form 1120, line 35) | 5 | |

Part II Declaration and Signature Authorization of Officer (Be sure to get a copy of the corporation's return)

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's 2013 electronic income tax return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return and, if applicable, the corporation's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize _____ ERO firm name _____ to enter my PIN do not enter all zeros
as my signature on the corporation's 2013 electronically filed income tax return.

As an officer of the corporation, I will enter my PIN as my signature on the corporation's 2013 electronically filed income tax return.

Officer's signature ▶ _____ Date ▶ _____ Title ▶ **PRESIDENT**

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. **22663712346**
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2013 electronically filed income tax return for the corporation indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 3112, IRS e-file Application and Participation, and Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ _____ Date ▶ **03/05/14**

**ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So**

For Paperwork Reduction Act Notice, see instructions.
LHA

Form **8879-C** (2013)

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PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

U.S. Corporation Income Tax Return

For calendar year 2013 or tax year

beginning _____, ending _____

2013

Department of the Treasury
Internal Revenue Service

Information about Form 1120 and its separate instructions is at www.irs.gov/form1120.

| | | | |
|---|----------------------|---|--|
| A Check if: 1a Consolidated return (attach Form 951) <input type="checkbox"/> b Life/nonlife consolidated return <input type="checkbox"/> 2 Personal holding co. (attach Sch. PH) <input type="checkbox"/> 3 Personal service corp. (see instructions) <input checked="" type="checkbox"/> 4 Schedule M-3 attached <input type="checkbox"/> | TYPE OR PRINT | Name PENNEL AND WILTBERGER, INC. | B Employer identification number 23-1567310 |
| | | Number, street, and room or suite no. If a P.O. box, see instructions. 10 MELROSE AVENUE | C Date incorporated 12/23/1959 |
| | | City or town, state, or province, country and ZIP or foreign postal code CHERRY HILL, NJ 08003 | D Total assets (see instructions) \$ 248,108. |
| | | E Check if: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change | |

| | | | |
|---|---|-----------------------------|---|
| Income | 1a Gross receipts or sales | 1a | 4,565,780. |
| | b Returns and allowances | 1b | |
| | c Balance. Subtract line 1b from line 1a | 1c | 4,565,780. |
| | 2 Cost of goods sold (attach Form 1125-A) | 2 | |
| | 3 Gross profit. Subtract line 2 from line 1c | 3 | 4,565,780. |
| | 4 Dividends (Schedule C, line 19) | 4 | |
| | 5 Interest | 5 | See Statement 1 17,072. |
| | 6 Gross rents | 6 | |
| | 7 Gross royalties | 7 | |
| | 8 Capital gain net income (attach Schedule D (Form 1120)) | 8 | |
| | 9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797) | 9 | |
| 10 Other income (attach statement) | 10 | See Statement 2 8,447. | |
| 11 Total income. Add lines 3 through 10 | 11 | 4,591,299. | |
| Deductions (See instructions for limitations on deductions.) | 12 Compensation of officers (attach Form 1125-E) | 12 | 566,190. |
| | 13 Salaries and wages (less employment credits) | 13 | 2,490,444. |
| | 14 Repairs and maintenance | 14 | 33,243. |
| | 15 Bad debts | 15 | 29,053. |
| | 16 Rents | 16 | 212,821. |
| | 17 Taxes and licenses | 17 | See Statement 3 233,649. |
| | 18 Interest | 18 | 19,163. |
| | 19 Charitable contributions | 19 | See Statement 4 and See Statement 5 0. |
| | 20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562) | 20 | 16,909. |
| | 21 Depletion | 21 | |
| | 22 Advertising | 22 | |
| 23 Pension, profit-sharing, etc., plans | 23 | 3,894. | |
| 24 Employee benefit programs | 24 | 310,514. | |
| 25 Domestic production activities deduction (attach Form 8903) | 25 | | |
| 26 Other deductions (attach statement) | 26 | See Statement 6 669,586. | |
| 27 Total deductions. Add lines 12 through 26 | 27 | 4,585,466. | |
| 28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11 | 28 | 5,833. | |
| 29a Net operating loss deduction (see instructions) | 29a | Statement 7 5,833. | |
| b Special deductions (Schedule C, line 20) | 29b | | |
| c Add lines 29a and 29b | 29c | 5,833. | |
| 30 Taxable income. Subtract line 29c from line 28 (see instructions) | 30 | 0. | |
| 31 Total tax (Schedule J, Part I, line 11) | 31 | 0. | |
| 32 Total payments and refundable credits (Schedule J, Part II, line 21) | 32 | | |
| 33 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/> | 33 | | |
| 34 Amount owed. If line 32 is smaller than the total of lines 31 and 33, enter amount owed | 34 | 0. | |
| 35 Overpayment. If line 32 is larger than the total of lines 31 and 33, enter amount overpaid | 35 | | |
| 36 Enter amount from line 35 you want: Credited to 2014 estimated tax <input type="checkbox"/> Refunded <input checked="" type="checkbox"/> | 36 | | |

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer: _____ Date: _____ **PRESIDENT**

May the IRS discuss this return with the preparer shown below? Yes No

| | | | | | |
|-------------------------------|--|---------------------------------|-------------------------|---|--------------------------|
| Paid Preparer Use Only | Print/Type preparer's name SALVATORE GIAMPAPA | Preparer's signature _____ | Date 03/05/14 | Check if self-employed <input type="checkbox"/> | PTIN P00645171 |
| | Firm's name IANIERI, GIAMPAPA & CO., P.C. | Firm's EIN 22-3074374 | | Phone no. (856) 346-9595 | |
| | Firm's address 1202 LAUREL OAK ROAD - SUITE 205 VOORHEES, NJ 08043 | | | | |

| Schedule C Dividends and Special Deductions (see instructions) | (a) Dividends received | (b) % | (c) Special deductions (a) x (b) |
|---|-------------------------------|------------------|--|
| 1 Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock) | | 70 | |
| 2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock) | | 80 | |
| 3 Dividends on debt-financed stock of domestic and foreign corporations | | see instructions | |
| 4 Dividends on certain preferred stock of less-than-20%-owned public utilities | | 42 | |
| 5 Dividends on certain preferred stock of 20%-or-more-owned public utilities | | 48 | |
| 6 Dividends from less-than-20%-owned foreign corporations and certain FSCs | | 70 | |
| 7 Dividends from 20%-or-more-owned foreign corporations and certain FSCs | | 80 | |
| 8 Dividends from wholly owned foreign subsidiaries | | 100 | |
| 9 Total. Add lines 1 through 8 | | | |
| 10 Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958 | | 100 | |
| 11 Dividends from affiliated group members | | 100 | |
| 12 Dividends from certain FSCs | | 100 | |
| 13 Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12 | | | |
| 14 Income from controlled foreign corporations under subpart F (attach Form(s) 5471) | | | |
| 15 Foreign dividend gross-up | | | |
| 16 IC-DISC and former DISC dividends not included on lines 1, 2, or 3 | | | |
| 17 Other dividends | | | |
| 18 Deduction for dividends paid on certain preferred stock of public utilities | | | |
| 19 Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4 | | | |
| 20 Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b | | | |

Schedule J Tax Computation and Payment (see instructions)

Part I - Tax Computation

| | | | |
|-----------|--|-------------------------------------|-------------|
| 1 | Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)) | <input type="checkbox"/> | |
| 2 | Income tax. Check if a qualified personal service corporation (see instructions) | <input checked="" type="checkbox"/> | 2 0. |
| 3 | Alternative minimum tax (attach Form 4626) | | 3 |
| 4 | Add lines 2 and 3 | | 4 0. |
| 5a | Foreign tax credit (attach Form 1118) | 5a | |
| b | Credit from Form 8834 (see instructions) | 5b | |
| c | General business credit (attach Form 3800) | 5c | |
| d | Credit for prior year minimum tax (attach Form 8827) | 5d | |
| e | Bond credits from Form 8912 | 5e | |
| 6 | Total credits. Add lines 5a through 5e | 6 | |
| 7 | Subtract line 6 from line 4 | 7 | 0. |
| 8 | Personal holding company tax (attach Schedule PH (Form 1120)) | 8 | |
| 9a | Recapture of investment credit (attach Form 4255) | 9a | |
| b | Recapture of low-income housing credit (attach Form 8611) | 9b | |
| c | Interest due under the look-back method-completed long-term contracts (attach Form 8697) | 9c | |
| d | Interest due under the look-back method-income forecast method (attach Form 8866) | 9d | |
| e | Alternative tax on qualifying shipping activities (attach Form 8902) | 9e | |
| f | Other (see instructions - attach statement) | 9f | |
| 10 | Total. Add lines 9a through 9f | 10 | |
| 11 | Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31 | 11 | 0. |

Part II - Payments and Refundable Credits

| | | | |
|-----------|---|------------|-----|
| 12 | 2012 overpayment credited to 2013 | 12 | |
| 13 | 2013 estimated tax payments | 13 | |
| 14 | 2013 refund applied for on Form 4466 | 14 | () |
| 15 | Combine lines 12, 13, and 14 | 15 | |
| 16 | Tax deposited with Form 7004 | 16 | |
| 17 | Withholding (see instructions) | 17 | |
| 18 | Total payments. Add lines 15, 16, and 17 | 18 | |
| 19 | Refundable credits from: | | |
| a | Form 2439 | 19a | |
| b | Form 4136 | 19b | |
| c | Form 8827, line 8c | 19c | |
| d | Other (attach statement - see instructions) | 19d | |
| 20 | Total credits. Add lines 19a through 19d | 20 | |
| 21 | Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32 | 21 | |

Schedule K Other Information (see instructions)

| | | | |
|----------|---|------------|-----------|
| 1 | Check accounting method: a <input checked="" type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶ | Yes | No |
| 2 | See the instructions and enter the: | | |
| a | Business activity code no. ▶ <u>541330</u> | | |
| b | Business activity ▶ <u>CONSTR. ENGINEERING</u> | | |
| c | Product or service ▶ <u>ENGINEERING SERVICES</u> | | |
| 3 | Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter name and EIN of the parent corporation ▶ | | X |
| 4 | At the end of the tax year: | | |
| a | Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G) | | X |
| b | Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G) | | X |

Schedule K Other Information continued (see instructions)

| | Yes | No |
|---|-----|----------|
| 5 At the end of the tax year, did the corporation: | | |
| a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851, Affiliations Schedule ? For rules of constructive ownership, see instructions | | X |
| If "Yes," complete (i) through (iv) below. | | |

| (i) Name of Corporation | (ii) Employer Identification Number (if any) | (iii) Country of Incorporation | (iv) Percentage Owned in Voting Stock |
|-------------------------|--|--------------------------------|---------------------------------------|
| | | | |
| | | | |
| | | | |
| | | | |

| | | |
|--|--|----------|
| b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions | | X |
| If "Yes," complete (i) through (iv) below. | | |

| (i) Name of Entity | (ii) Employer Identification Number (if any) | (iii) Country of Organization | (iv) Maximum Percentage Owned in Profit, Loss, or Capital |
|--------------------|--|-------------------------------|---|
| | | | |
| | | | |
| | | | |
| | | | |

| | | |
|--|--|----------|
| 6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.) | | X |
| If "Yes," file Form 5452, Corporate Report of Nondividend Distributions . | | |
| If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary. | | |

| | | |
|---|--|----------|
| 7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of the corporation's stock entitled to vote or (b) the total value of all classes of the corporation's stock? | | X |
| For rules of attribution, see section 318. If "Yes," enter: | | |
| (i) Percentage owned <input type="text"/> and (ii) Owner's country <input type="text"/> | | |
| (c) The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business . Enter the number of Forms 5472 attached <input type="text"/> | | |

| | | |
|--|--|--|
| 8 Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/> | | |
| If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments . | | |

| | | |
|--|--|--|
| 9 Enter the amount of tax-exempt interest received or accrued during the tax year <input type="text"/> \$ | | |
|--|--|--|

| | | |
|--|--|--|
| 10 Enter the number of shareholders at the end of the tax year (if 100 or fewer) <input type="text"/> | | |
|--|--|--|

| | | |
|---|--|--|
| 11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here <input type="checkbox"/> | | |
| If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid. | | |

| | | |
|--|--|--|
| 12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) <input type="text"/> \$ 15,312. | | |
|--|--|--|

| | | |
|---|--|----------|
| 13 Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year and its total assets at the end of the tax year less than \$250,000? | | X |
| If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year. <input type="text"/> \$ | | |

| | | |
|--|--|----------|
| 14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? | | X |
| If "Yes," complete and attach Schedule UTP. | | |

| | | |
|--|----------|--|
| 15a Did the corporation make any payments in 2013 that would require it to file Form(s) 1099? | X | |
|--|----------|--|

| | | |
|--|----------|--|
| b If "Yes," did or will the corporation file required Forms 1099? | X | |
|--|----------|--|

| | | |
|---|--|----------|
| 16 During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock? | | X |
|---|--|----------|

| | | |
|--|--|----------|
| 17 During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction? | | X |
|--|--|----------|

| | | |
|--|--|----------|
| 18 Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million? | | X |
|--|--|----------|

| Schedule L Balance Sheets per Books | Beginning of tax year | | End of tax year | |
|---|-----------------------|-------------|-----------------|-------------|
| | (a) | (b) | (c) | (d) |
| Assets | | | | |
| 1 Cash | | 14,715. | | 13,330. |
| 2a Trade notes and accounts receivable | | | | |
| b Less allowance for bad debts | () | | () | |
| 3 Inventories | | | | |
| 4 U.S. government obligations | | | | |
| 5 Tax-exempt securities | | | | |
| 6 Other current assets (att. stmt.) Stmt 8 | | 151,710. | | 145,116. |
| 7 Loans to shareholders | | | | |
| 8 Mortgage and real estate loans | | | | |
| 9 Other investments (att. stmt.) | | | | |
| 10a Buildings and other depreciable assets | 658,035. | | 666,128. | |
| b Less accumulated depreciation | (532,119.) | 125,916. | (576,466.) | 89,662. |
| 11a Depletable assets | | | | |
| b Less accumulated depletion | () | | () | |
| 12 Land (net of any amortization) | | | | |
| 13a Intangible assets (amortizable only) | | | | |
| b Less accumulated amortization | () | | () | |
| 14 Other assets (att. stmt.) | | | | |
| 15 Total assets | | 292,341. | | 248,108. |
| Liabilities and Shareholders' Equity | | | | |
| 16 Accounts payable | | | | |
| 17 Mortgages, notes, bonds payable in less than 1 year | | | | |
| 18 Other current liabilities (att. stmt.) Stmt 9 | | 523,887. | | 412,626. |
| 19 Loans from shareholders | | 82,759. | | 251,362. |
| 20 Mortgages, notes, bonds payable in 1 year or more | | | | |
| 21 Other liabilities (att. stmt.) | | | | |
| 22 Capital stock: a Preferred stock | | | | |
| b Common stock | 25,000. | 25,000. | 25,000. | 25,000. |
| 23 Additional paid-in capital | | 264. | | 264. |
| 24 Retained earnings - Appropriated (attach statement) | | | | |
| 25 Retained earnings - Unappropriated | | -142,760. | | -244,335. |
| 26 Adjustments to shareholders' equity (attach statement) | | | | |
| 27 Less cost of treasury stock | | (196,809.) | | (196,809.) |
| 28 Total liabilities and shareholders' equity | | 292,341. | | 248,108. |

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more - see instructions

| | | | |
|---|-----------|--|--------|
| 1 Net income (loss) per books | -101,575. | 7 Income recorded on books this year not included on this return (itemize): | |
| 2 Federal income tax per books | 57,797. | Tax-exempt interest \$ | |
| 3 Excess of capital losses over capital gains | | | |
| 4 Income subject to tax not recorded on books this year (itemize): | | 8 Deductions on this return not charged against book income this year (itemize): | |
| 5 Expenses recorded on books this year not deducted on this return (itemize): | | a Depreciation \$ | |
| a Depreciation \$ 27,438. | | b Charitable contributions \$ | |
| b Charitable contributions \$ 7,000. | | | |
| c Travel and entertainment \$ 8,870. | | 9 Add lines 7 and 8 | |
| Stmt 10 6,303. | 49,611. | 10 Income (page 1, line 28) - line 6 less line 9 | 5,833. |
| 6 Add lines 1 through 5 | 5,833. | | |

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

| | | | |
|--------------------------------|-----------|---|-----------|
| 1 Balance at beginning of year | -142,760. | 5 Distributions: a Cash | |
| 2 Net income (loss) per books | -101,575. | b Stock | |
| 3 Other increases (itemize): | | c Property | |
| | | 6 Other decreases (itemize): | |
| | | | |
| 4 Add lines 1, 2, and 3 | -244,335. | 7 Add lines 5 and 6 | |
| | | 8 Balance at end of year (line 4 less line 7) | -244,335. |

ALTERNATIVE MINIMUM TAX DEPRECIATION REPORT

| Asset No. | Description | Date Acquired | AMT Method | AMT Life | AMT Cost Or Basis | AMT Accumulated | ACE Cost Or Basis | Regular Depreciation | AMT Depreciation | ACE Depreciation |
|-----------|----------------------|---------------|------------|----------|-------------------|-----------------|-------------------|----------------------|------------------|------------------|
| 56 | CAD SOFTWARE | 100108 | 200DB | 5.00 | 50,220. | 11,312. | 50,220. | 1,198. | 1,198. | 1,198. |
| 57 | CAD WORKSTATIONS | 073008 | 200DB | 5.00 | 6,660. | 3,095. | 6,660. | 235. | 235. | 235. |
| 73 | DELL COMPUTERS | 021612 | SL | 5.00 | 29,185. | 5,107. | 29,185. | 5,837. | 5,837. | 5,837. |
| 74 | BACKUP SERVERS | 111312 | SL | 5.00 | 4,497. | 112. | 4,497. | 899. | 899. | 899. |
| 75 | TELEPHONES | 111612 | SL | 5.00 | 5,880. | 147. | 5,880. | 1,176. | 1,176. | 1,176. |
| 76 | FIREWALL SERVRES | 113012 | SL | 5.00 | 15,050. | 376. | 15,050. | 3,010. | 3,010. | 3,010. |
| 77 | CABLES | 110412 | SL | 5.00 | 802. | 20. | 802. | 160. | 160. | 160. |
| 78 | DELL LAPTOP | 080913 | SL | 5.00 | 945. | 0. | 945. | 520. | 520. | 520. |
| 79 | FURNITURE & FIXTURES | 021913 | SL | 7.00 | 4,072. | 0. | 4,072. | 2,182. | 2,182. | 2,182. |
| 80 | AIR CONDITIONER | 010113 | SL | 5.00 | 1,160. | 0. | 1,160. | 638. | 638. | 638. |
| 81 | TV & STAND | 011213 | SL | 5.00 | 1,915. | 0. | 1,915. | 1,054. | 1,054. | 1,054. |
| | Totals | | | | 120,386. | 20,169. | 120,386. | 16,909. | 16,909. | 16,909. |

4562

Form

Depreciation and Amortization (Including Information on Listed Property) OTHER

OMB No. 1545-0172

2013

Attachment Sequence No. 179

Department of the Treasury Internal Revenue Service (99)

See separate instructions. Attach to your tax return.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

PENNELL AND WILTBERGER, INC.

Other Depreciation

23-1567310

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

Form with lines 1-13 for Part I. Line 13 value is 13.

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)

Form with lines 14-16 for Part II. Line 14 value is 4,047.

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

Form with lines 17-18 for Section A. Line 17 value is 12,515.

Section B - Assets Placed in Service During 2013 Tax Year Using the General Depreciation System

Table with 7 columns: (a) Classification of property, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Includes rows for 3-year, 5-year, 7-year, 10-year, 15-year, 20-year, and 25-year property.

Section C - Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System

Table with 7 columns: (a) Class life, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Includes rows for 12-year and 40-year class life.

Part IV Summary (See instructions.)

Form with lines 21-23 for Part IV. Line 22 value is 16,909.

Part V Listed Property (include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No **24b** If "Yes," is the evidence written? Yes No

| (a) Type of property (list vehicles first) | (b) Date placed in service | (c) Business/ investment use percentage | (d) Cost or other basis | (e) Basis for depreciation (business/investment use only) | (f) Recovery period | (g) Method/ Convention | (h) Depreciation deduction | (i) Elected section 179 cost |
|---|-------------------------------------|--|-------------------------------|--|---------------------------|------------------------------|----------------------------------|---------------------------------------|
| 25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use | | | | | | | 25 | |
| 26 Property used more than 50% in a qualified business use: | | | | | | | | |
| | | % | | | | | | |
| | | % | | | | | | |
| | | % | | | | | | |
| 27 Property used 50% or less in a qualified business use: | | | | | | | | |
| | | % | | | | S/L - | | |
| | | % | | | | S/L - | | |
| | | % | | | | S/L - | | |
| 28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 | | | | | | | 28 | |
| 29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 | | | | | | | | 29 |

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

| | (a) Vehicle | | (b) Vehicle | | (c) Vehicle | | (d) Vehicle | | (e) Vehicle | | (f) Vehicle | |
|---|----------------|----|----------------|----|----------------|----|----------------|----|----------------|----|----------------|----|
| | Yes | No | Yes | No | Yes | No | Yes | No | Yes | No | Yes | No |
| 30 Total business/investment miles driven during the year (do not include commuting miles) | | | | | | | | | | | | |
| 31 Total commuting miles driven during the year | | | | | | | | | | | | |
| 32 Total other personal (noncommuting) miles driven | | | | | | | | | | | | |
| 33 Total miles driven during the year. Add lines 30 through 32 | | | | | | | | | | | | |
| 34 Was the vehicle available for personal use during off-duty hours? | | | | | | | | | | | | |
| 35 Was the vehicle used primarily by a more than 5% owner or related person? | | | | | | | | | | | | |
| 36 Is another vehicle available for personal use? | | | | | | | | | | | | |

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons.

| | Yes | No |
|--|-----|----|
| 37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? | | |
| 38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners | | |
| 39 Do you treat all use of vehicles by employees as personal use? | | |
| 40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? | | |
| 41 Do you meet the requirements concerning qualified automobile demonstration use? | | |

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

| (a) Description of costs | (b) Date amortization begins | (c) Amortizable amount | (d) Code section | (e) Amortization period or percentage | (f) Amortization for this year |
|--|------------------------------------|------------------------------|------------------------|---|--------------------------------------|
| 42 Amortization of costs that begins during your 2013 tax year: | | | | | |
| | | | | | |
| 43 Amortization of costs that began before your 2013 tax year | | | | | 43 |
| 44 Total. Add amounts in column (f). See the instructions for where to report | | | | | 44 |

2013 DEPRECIATION AND AMORTIZATION REPORT
Other Depreciation

OTHER

| Asset No. | Description | Date Acquired | Method | Life | Line No. | Unadjusted Cost Or Basis | Bus % Excl | * Reduction In Basis | Basis For Depreciation | Accumulated Depreciation | Current Sec 179 | Current Year Deduction |
|-----------|----------------------|---------------|--------|------|----------|--------------------------|------------|----------------------|------------------------|--------------------------|-----------------|------------------------|
| 2 | FURNITURE & FIXTURES | Varies | SL | | 16 | 7,711. | | | 7,711. | 7,711. | | 0. |
| 3 | FURNITURE & FIXTURES | Varies | SL | | 16 | 4,216. | | | 4,216. | 4,216. | | 0. |
| 4 | FURNITURE & FIXTURES | 100176 | SL | | 16 | 334. | | | 334. | 334. | | 0. |
| 5 | FURNITURE & FIXTURES | 010177 | SL | | 16 | 689. | | | 689. | 689. | | 0. |
| 6 | FURNITURE & FIXTURES | 010182 | PRE | 5.00 | 16 | 18,112. | | | 18,112. | 18,111. | | 0. |
| 7 | FURNITURE & FIXTURES | 010184 | PRE | 5.00 | 16 | 5,993. | | | 5,993. | 5,993. | | 0. |
| 8 | FURNITURE & FIXTURES | 010185 | PRE | 5.00 | 16 | 23,109. | | | 23,109. | 21,954. | | 0. |
| 9 | FURNITURE & FIXTURES | 010186 | PRE | 5.00 | 16 | 13,313. | | | 13,313. | 13,198. | | 0. |
| 10 | OFFICE EQUIPMENT | 010186 | PRE | 5.00 | 16 | 572. | | | 572. | 572. | | 0. |
| 11 | FURNITURE & FIXTURES | 030187 | 200DB | 7.00 | 17 | 2,403. | | | 2,403. | 2,403. | | 0. |
| 12 | FURNITURE & FIXTURES | 060187 | 200DB | 7.00 | 17 | 6,160. | | | 6,160. | 6,160. | | 0. |
| 13 | FURNITURE & FIXTURES | 090187 | 200DB | 7.00 | 17 | 14,657. | | | 14,657. | 14,656. | | 0. |
| 14 | FURNITURE & FIXTURES | 120187 | 200DB | 7.00 | 17 | 13,451. | | | 13,451. | 13,451. | | 0. |
| 15 | TELEPHONE SYSTEM | 090187 | 200DB | 7.00 | 17 | 11,835. | | | 11,835. | 11,834. | | 0. |
| 16 | FURNITURE & FIXTURES | 060188 | 200DB | 7.00 | 17 | 5,179. | | | 5,179. | 5,179. | | 0. |
| 17 | OFFICE EQUIPMENT | 080188 | 200DB | 7.00 | 17 | 943. | | | 943. | 943. | | 0. |
| 18 | FURNITURE & FIXTURES | 110188 | 200DB | 7.00 | 17 | 1,609. | | | 1,609. | 1,609. | | 0. |
| 19 | FURNITURE & FIXTURES | 060189 | 200DB | 7.00 | 17 | 11,144. | | | 11,144. | 11,144. | | 0. |

2013 DEPRECIATION AND AMORTIZATION REPORT
Other Depreciation

OTHER

| Asset No. | Description | Date Acquired | Method | Life | Line No. | Unadjusted Cost Or Basis | Bus % Excl | * Reduction In Basis | Basis For Depreciation | Accumulated Depreciation | Current Sec 179 | Current Year Deduction |
|-----------|------------------------------------|---------------|--------|------|----------|--------------------------|------------|----------------------|------------------------|--------------------------|-----------------|------------------------|
| 20 | FURNITURE & FIXTURES | 030190 | 200DB | 7.00 | 17 | 1,163. | | | 1,163. | 1,163. | | 0. |
| 21 | FURNITURE & FIXTURES | 020190 | 200DB | 5.00 | 17 | 665. | | | 665. | 665. | | 0. |
| 22 | OFFICE EQUIPMENT | 030190 | 200DB | 7.00 | 17 | 1,204. | | | 1,204. | 1,204. | | 0. |
| 23 | FURNITURE & FIXTURES | 100291 | 200DB | 7.00 | 17 | 6,565. | | | 6,565. | 6,565. | | 0. |
| 24 | OFFICE EQUIPMENT | 122091 | 200DB | 5.00 | 17 | 2,128. | | | 2,128. | 2,128. | | 0. |
| 25 | OFFICE EQUIPMENT | 121091 | 200DB | 5.00 | 17 | 368. | | | 368. | 367. | | 0. |
| 26 | FURNITURE & FIXTURES | 080192 | 200DB | 7.00 | 17 | 8,448. | | | 8,448. | 8,448. | | 0. |
| 27 | FURNITURE & FIXTURES | 111592 | 200DB | 7.00 | 17 | 10,282. | | | 10,282. | 10,281. | | 0. |
| 28 | OFFICE EQUIPMENT TABLES AND CHAIRS | 063092 | 200DB | 5.00 | 17 | 40,636. | | | 40,636. | 40,636. | | 0. |
| 29 | TLP | 083092 | 200DB | 7.00 | 17 | 1,014. | | | 1,014. | 1,014. | | 0. |
| 30 | FURNITURE & FIXTURES | 032993 | 200DB | 7.00 | 17 | 6,591. | | | 6,591. | 6,298. | | 0. |
| 31 | COMPUTER EQUIPMENT | 021893 | 200DB | 5.00 | 17 | 4,929. | | | 4,929. | 4,926. | | 0. |
| 33 | FURNITURE & FIXTURES | 031596 | 200DB | 7.00 | 17 | 7,120. | | | 7,120. | 7,120. | | 0. |
| 34 | OFFICE EQUIPMENT | 031896 | 200DB | 5.00 | 17 | 9,692. | | | 9,692. | 9,343. | | 0. |
| 35 | 50LB ICE CUBE | 073197 | 200DB | 5.00 | 17 | 1,068. | | | 1,068. | 1,068. | | 0. |
| 36 | FURNITURE FROM O | 091197 | 200DB | 7.00 | 17 | 10,680. | | | 10,680. | 10,680. | | 0. |
| 37 | FURNITURE FROM O | 111197 | 200DB | 7.00 | 17 | 11,575. | | | 11,575. | 11,575. | | 0. |
| 38 | WINBOOK COMPUTER | 013197 | 200DB | 5.00 | 17 | 3,948. | | | 3,948. | 3,948. | | 0. |

2013 DEPRECIATION AND AMORTIZATION REPORT
Other Depreciation

OTHER

| Asset No. | Description | Date Acquired | Method | Life | Line No. | Unadjusted Cost Or Basis | Bus % Excl | * Reduction In Basis | Basis For Depreciation | Accumulated Depreciation | Current Sec 179 | Current Year Deduction |
|-----------|-----------------------|---------------|--------|------|----------|--------------------------|------------|----------------------|------------------------|--------------------------|-----------------|------------------------|
| 39 | WINBOOK FX PRO | 020797 | 200DB | 5.00 | 17 | 259. | | | 259. | 259. | | 0. |
| 40 | MICRO RECORDER | 102297 | 200DB | 5.00 | 17 | 2,054. | | | 2,054. | 2,054. | | 0. |
| 41 | PORTABLE TRANSIT | 102497 | 200DB | 5.00 | 17 | 6,073. | | | 6,073. | 6,073. | | 0. |
| 42 | RICOH FAX 3700L | 121897 | 200DB | 5.00 | 17 | 2,675. | | | 2,675. | 2,675. | | 0. |
| 43 | FILE CABINETS | 041398 | 200DB | 7.00 | 17 | 455. | | | 455. | 455. | | 0. |
| 44 | FURNITURE & EQUIPMENT | 070199 | 200DB | 7.00 | 17 | 38,179. | | | 38,179. | 38,179. | | 0. |
| 45 | LIGHTING | 111600 | SL | 7.00 | 16 | 1,508. | | | 1,508. | 1,508. | | 0. |
| 47 | COMPUTER EQUIPMENT | 043002 | 200DB | 5.00 | 17 | 8,345. | | 2,504. | 5,841. | 5,841. | | 0. |
| 48 | COMPUTER EQUIPMENT | 030602 | 200DB | 5.00 | 17 | 9,736. | | 2,921. | 6,815. | 6,815. | | 0. |
| 49 | COMPUTER EQUIPMENT | 090602 | 200DB | 5.00 | 17 | 25,494. | | 7,648. | 17,846. | 17,846. | | 0. |
| 52 | COMPUTERS | 022804 | SL | 5.00 | 17 | 5,572. | | | 5,572. | 5,572. | | 0. |
| 53 | COMPUTERS | 012705 | 200DB | 5.00 | 17 | 2,219. | | | 2,219. | 2,219. | | 0. |
| 54 | COMPUTERS | 022405 | 200DB | 5.00 | 17 | 3,527. | | | 3,527. | 3,527. | | 0. |
| 55 | COMPUTERS | 041105 | 200DB | 5.00 | 17 | 5,345. | | | 5,345. | 5,345. | | 0. |
| 56 | CAD SOFTWARE | 100108 | 200DB | 5.00 | 17 | 50,220. | | 37,710. | 12,510. | 11,312. | | 1,198. |
| 57 | CAD WORKSTATIONS | 073008 | 200DB | 5.00 | 17 | 6,660. | | 3,330. | 3,330. | 3,095. | | 235. |
| 58 | 6 DELL COMPUTERS | 081809 | 200DB | 5.00 | 17 | 12,743. | | 12,743. | | | | 0. |
| 59 | ROUTER | 100710 | 200DB | 5.00 | 17 | 1,839. | | 1,839. | | | | 0. |

2013 DEPRECIATION AND AMORTIZATION REPORT
Other Depreciation

OTHER

| Asset No. | Description | Date Acquired | Method | Life | Line No. | Unadjusted Cost Or Basis | Bus % Excl | Reduction In Basis | Basis For Depreciation | Accumulated Depreciation | Current Sec 179 | Current Year Deduction |
|-----------|--------------------------|---------------|--------|------|----------|--------------------------|------------|--------------------|------------------------|--------------------------|-----------------|------------------------|
| 60 | SERVER | 101810 | 200DB | 5.00 | 17 | 7,040. | | 7,040. | | | | 0. |
| 61 | MAC LAP TOP | 111510 | 200DB | 5.00 | 17 | 2,077. | | 2,077. | | | | 0. |
| 62 | TAPE DRIVE | 111110 | 200DB | 5.00 | 17 | 2,169. | | 2,169. | | | | 0. |
| 63 | METERS | 102810 | 200DB | 5.00 | 17 | 772. | | 772. | | | | 0. |
| 64 | METERS | 102110 | 200DB | 5.00 | 17 | 656. | | 656. | | | | 0. |
| 65 | INFRA RED CAMERA | 110110 | 200DB | 5.00 | 17 | 8,586. | | 8,586. | | | | 0. |
| 66 | THERMAL CAMERA | 110410 | 200DB | 5.00 | 17 | 8,139. | | 8,139. | | | | 0. |
| 67 | COMPUTER - STATIONS | 030511 | 200DB | 5.00 | 17 | 7,296. | | 7,296. | | | | 0. |
| 68 | MAC LAP TOP | 050411 | 200DB | 5.00 | 17 | 2,460. | | 2,460. | | | | 0. |
| 69 | COMPUTER - DELL T5500 | 060911 | 200DB | 5.00 | 17 | 5,698. | | 5,698. | | | | 0. |
| 70 | COMPUTER - DELL T5500 | 090111 | 200DB | 5.00 | 17 | 12,600. | | 12,600. | | | | 0. |
| 71 | COMPUTER - DELL T5500 | 101011 | 200DB | 5.00 | 17 | 3,150. | | 3,150. | | | | 0. |
| 72 | SOFTWARE | 101811 | 200DB | 3.00 | 17 | 52,326. | | 52,326. | | | | 0. |
| 73 | DELL COMPUTERS | 021612 | SL | 5.00 | 17 | 29,185. | | | 29,185. | 5,107. | | 5,837. |
| 74 | BACKUP SERVERS | 111312 | SL | 5.00 | 17 | 4,497. | | | 4,497. | 112. | | 899. |
| 75 | TELEPHONES | 111612 | SL | 5.00 | 17 | 5,880. | | | 5,880. | 147. | | 1,176. |
| 76 | FIREWALL SERVRES | 113012 | SL | 5.00 | 17 | 15,050. | | | 15,050. | 376. | | 3,010. |
| 77 | CABLES | 110412 | SL | 5.00 | 17 | 802. | | | 802. | 20. | | 160. |

2013 DEPRECIATION AND AMORTIZATION REPORT
Other Depreciation

OTHER

| Asset No. | Description | Date Acquired | Method | Life | Line No. | Unadjusted Cost Or Basis | Bus % Excl | Reduction In Basis | Basis For Depreciation | Accumulated Depreciation | Current Sec 179 | Current Year Deduction |
|-----------|----------------------------|---------------|--------|------|----------|--------------------------|------------|--------------------|------------------------|--------------------------|-----------------|------------------------|
| 78 | DELL LAPTOP | 080913 | SL | 5.00 | 19B | 945. | | 473. | 472. | | | 520. |
| 79 | FURNITURE & FIXTURES | 021913 | SL | 7.00 | 19C | 4,072. | | 2,036. | 2,036. | | | 2,182. |
| 80 | AIR CONDITIONER | 010113 | SL | 5.00 | 19B | 1,160. | | 580. | 580. | | | 638. |
| 81 | TV & STAND | 011213 | SL | 5.00 | 19B | 1,915. | | 958. | 957. | | | 1,054. |
| | * Total Other Depreciation | | | | | 628,884. | | 185,711. | 443,173. | 386,123. | | 16,909. |
| | Current Activity | | | | | | | | | | | |
| | Beginning balance | | | | | 620,792. | | 181,664. | 439,128. | 386,123. | | |
| | Acquisitions | | | | | 8,092. | | 4,047. | 4,045. | 0. | | |
| | Dispositions | | | | | 0. | | 0. | 0. | 0. | | |
| | Ending balance | | | | | 628,884. | | 185,711. | 443,173. | 386,123. | | |

| Form 1120 | Interest Income | Statement | 1 |
|----------------------------|-----------------|-----------|---------|
| <u>Description</u> | | US | Other |
| MANUFACTURERS AND TRADERS | | | 19. |
| EMPLOYEE LOAN INTEREST | | | 17,053. |
| Total to Form 1120, Line 5 | | | 17,072. |

| Form 1120 | Other Income | Statement | 2 |
|--|--------------|-----------|--------|
| <u>Description</u> | | | Amount |
| Pennsylvania City Tax Refund - Based on Income | | | 8,447. |
| Total to Form 1120, Line 10 | | | 8,447. |

| Form 1120 | Taxes and Licenses | Statement | 3 |
|--------------------------------------|--------------------|-----------|----------|
| <u>Description</u> | | | Amount |
| PAYROLL TAXES | | | 220,803. |
| SALES TAXES | | | 2,268. |
| Connecticut Taxes - Other | | | 250. |
| Maryland Taxes - Other | | | 300. |
| New Jersey Taxes - Based on Income | | | 3,055. |
| Pennsylvania Taxes - Based on Income | | | 6,178. |
| Pennsylvania City Taxes - Other | | | 755. |
| South Carolina Taxes - Other | | | 40. |
| Total to Form 1120, Line 17 | | | 233,649. |

| | Current Year Contributions | Statement | 4 |
|----------------------------------|----------------------------|-----------|--------|
| <u>Description</u> | | | Amount |
| VARIOUS CHARITIES | | | 7,000. |
| Total Current Year Contributions | | | 7,000. |

Contributions

Statement 5

Qualified Contributions Subject to 100% Limit

Contribution Subject to Limitation:

- Carryover of Prior Years Unused Contributions
- For Tax Year 2008
- For Tax Year 2009
- For Tax Year 2010
- For Tax Year 2011
- For Tax Year 2012

Total Carryover

Current Year Contributions

7,000

Total Contributions Available

7,000

Taxable Income Limitation as Adjusted

0

Excess Contributions

7,000

Allowable Contributions Deduction

0

Total Contribution Deduction

0

| Form 1120 | Other Deductions | Statement | 6 |
|--------------------------------|------------------|-----------|---|
| Description | | Amount | |
| BUILDING OPERATIONS | | 6,800. | |
| COMMUNICATIONS | | 72,808. | |
| EDUCATION/ SEMINARS | | 2,511. | |
| EQUIPMENT RENTAL COSTS | | 25,760. | |
| INSURANCE | | 102,388. | |
| MANAGEMENT CONSULTANTS | | 76,619. | |
| MARKETING AND SALES PROMOTION | | 16,766. | |
| Meals and Entertainment | | 8,870. | |
| MOVING EXPENSES | | 27,139. | |
| OFFICE OPERATIONS | | 79,180. | |
| PRINTING & REPRODUCTION | | 30,218. | |
| PROFESSIONAL CONTRACT STAFF | | 60. | |
| PROFESSIONAL LICENSES AND FEES | | 19,199. | |
| PROJECT CONSULTANTS | | 147,981. | |
| TRAVEL | | 53,287. | |
| Total to Form 1120, Line 26 | | 669,586. | |

| Net Operating Loss Deduction | | | | Statement | 7 |
|------------------------------|----------------|-------------------------|----------------|---------------------|---|
| Tax Year | Loss Sustained | Loss Previously Applied | Loss Remaining | Available This Year | |
| 12/31/12 | 15,312. | | 15,312. | 15,312. | |
| NOL Available This Year | | | 15,312. | 15,312. | |

| Schedule L | Other Current Assets | Statement | 8 |
|-----------------------------|-----------------------|-----------------|---|
| Description | Beginning of Tax Year | End of Tax Year | |
| EMPLOYEE LOAN RECEIVABLE | 127,375. | 120,781. | |
| SECURITY DEPOSIT | 24,335. | 24,335. | |
| Total to Schedule L, Line 6 | 151,710. | 145,116. | |

| Schedule L | Other Current Liabilities | Statement | 9 |
|------------------------------|---------------------------|----------------------------------|----------------------------|
| <u>Description</u> | | <u>Beginning of Tax Year</u> | <u>End of Tax Year</u> |
| 401 (K) PAYABLE | | 15,422. | 44,015. |
| CAD LOAN PAYABLE | | 30,524. | 11,630. |
| DEMAND NOTE - PRINSBANK LOC | | 443,759. | 348,414. |
| EQUIPMENT LOAN PAYABLE | | 34,182. | 8,567. |
| Total to Schedule L, Line 18 | | <u>523,887.</u> | <u>412,626.</u> |

| Schedule M-1 | Other Expenses Recorded on Books not Deducted in this Return | Statement | 10 |
|-------------------------------|---|---------------|----|
| <u>Description</u> | | <u>Amount</u> | |
| OFFICERS LIFE INSURANCE | | 6,303. | |
| Total to Schedule M-1, Line 5 | | <u>6,303.</u> | |

2013 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - PENNELL AND WILTBERGER, INC.

| Asset No. | Description | Date Acquired | Method | Life | Line No. | Unadjusted Cost Or Basis | Bus % Excl | Reduction In Basis | Basis For Depreciation | Accumulated Depreciation | Current Sec 179 | Current Year Deduction |
|-----------|----------------------|---------------|--------|------|----------|--------------------------|------------|--------------------|------------------------|--------------------------|-----------------|------------------------|
| 2 | FURNITURE & FIXTURES | Varies | SL | | 16 | 7,711. | | | 7,711. | 7,711. | | 0. |
| 3 | FURNITURE & FIXTURES | Varies | SL | | 16 | 4,216. | | | 4,216. | 4,216. | | 0. |
| 4 | FURNITURE & FIXTURES | 100176 | SL | | 16 | 334. | | | 334. | 334. | | 0. |
| 5 | FURNITURE & FIXTURES | 010177 | SL | | 16 | 689. | | | 689. | 689. | | 0. |
| 6 | FURNITURE & FIXTURES | 010182 | PRE | 5.00 | 16 | 18,112. | | | 18,112. | 18,111. | | 0. |
| 7 | FURNITURE & FIXTURES | 010184 | PRE | 5.00 | 16 | 5,993. | | | 5,993. | 5,993. | | 0. |
| 8 | FURNITURE & FIXTURES | 010185 | PRE | 5.00 | 16 | 23,109. | | | 23,109. | 21,954. | | 0. |
| 9 | FURNITURE & FIXTURES | 010186 | PRE | 5.00 | 16 | 13,313. | | | 13,313. | 13,198. | | 0. |
| 10 | OFFICE EQUIPMENT | 010186 | PRE | 5.00 | 16 | 572. | | | 572. | 572. | | 0. |
| 11 | FURNITURE & FIXTURES | 030187200 | DB | 7.00 | 17 | 2,403. | | | 2,403. | 2,403. | | 0. |
| 12 | FURNITURE & FIXTURES | 060187200 | DB | 7.00 | 17 | 6,160. | | | 6,160. | 6,160. | | 0. |
| 13 | FURNITURE & FIXTURES | 090187200 | DB | 7.00 | 17 | 14,657. | | | 14,657. | 14,656. | | 0. |
| 14 | FURNITURE & FIXTURES | 120187200 | DB | 7.00 | 17 | 13,451. | | | 13,451. | 13,451. | | 0. |
| 15 | TELEPHONE SYSTEM | 090187200 | DB | 7.00 | 17 | 11,835. | | | 11,835. | 11,834. | | 0. |
| 16 | FURNITURE & FIXTURES | 060188200 | DB | 7.00 | 17 | 5,179. | | | 5,179. | 5,179. | | 0. |
| 17 | OFFICE EQUIPMENT | 080188200 | DB | 7.00 | 17 | 943. | | | 943. | 943. | | 0. |
| 18 | FURNITURE & FIXTURES | 110188200 | DB | 7.00 | 17 | 1,609. | | | 1,609. | 1,609. | | 0. |
| 19 | FURNITURE & FIXTURES | 060189200 | DB | 7.00 | 17 | 11,144. | | | 11,144. | 11,144. | | 0. |

2013 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - PENNELL AND WILTBERGER, INC.

| Asset No. | Description | Date Acquired | Method | Life | Line No. | Unadjusted Cost Or Basis | Bus % Excl | Reduction In Basis | Basis For Depreciation | Accumulated Depreciation | Current Sec 179 | Current Year Deduction |
|-----------|------------------------------------|---------------|--------|------|----------|--------------------------|------------|--------------------|------------------------|--------------------------|-----------------|------------------------|
| 20 | FURNITURE & FIXTURES | 030190 | 200DB | 7.00 | 17 | 1,163. | | | 1,163. | 1,163. | | 0. |
| 21 | FURNITURE & FIXTURES | 020190 | 200DB | 5.00 | 17 | 665. | | | 665. | 665. | | 0. |
| 22 | OFFICE EQUIPMENT | 030190 | 200DB | 7.00 | 17 | 1,204. | | | 1,204. | 1,204. | | 0. |
| 23 | FURNITURE & FIXTURES | 100291 | 200DB | 7.00 | 17 | 6,565. | | | 6,565. | 6,565. | | 0. |
| 24 | OFFICE EQUIPMENT | 122091 | 200DB | 5.00 | 17 | 2,128. | | | 2,128. | 2,128. | | 0. |
| 25 | OFFICE EQUIPMENT | 121091 | 200DB | 5.00 | 17 | 368. | | | 368. | 367. | | 0. |
| 26 | FURNITURE & FIXTURES | 080192 | 200DB | 7.00 | 17 | 8,448. | | | 8,448. | 8,448. | | 0. |
| 27 | FURNITURE & FIXTURES | 111592 | 200DB | 7.00 | 17 | 10,282. | | | 10,282. | 10,281. | | 0. |
| 28 | OFFICE EQUIPMENT TABLES AND CHAIRS | 063092 | 200DB | 5.00 | 17 | 40,636. | | | 40,636. | 40,636. | | 0. |
| 29 | TLP | 083092 | 200DB | 7.00 | 17 | 1,014. | | | 1,014. | 1,014. | | 0. |
| 30 | FURNITURE & FIXTURES | 032993 | 200DB | 7.00 | 17 | 6,591. | | | 6,591. | 6,298. | | 0. |
| 31 | COMPUTER EQUIPMENT | 021893 | 200DB | 5.00 | 17 | 4,929. | | | 4,929. | 4,926. | | 0. |
| 33 | FURNITURE & FIXTURES | 031596 | 200DB | 7.00 | 17 | 7,120. | | | 7,120. | 7,120. | | 0. |
| 34 | OFFICE EQUIPMENT | 031896 | 200DB | 5.00 | 17 | 9,692. | | | 9,692. | 9,343. | | 0. |
| 35 | 50LB ICE CUBE | 073197 | 200DB | 5.00 | 17 | 1,068. | | | 1,068. | 1,068. | | 0. |
| 36 | FURNITURE FROM O | 091197 | 200DB | 7.00 | 17 | 10,680. | | | 10,680. | 10,680. | | 0. |
| 37 | FURNITURE FROM O | 111197 | 200DB | 7.00 | 17 | 11,575. | | | 11,575. | 11,575. | | 0. |
| 38 | WINBOOK COMPUTER | 013197 | 200DB | 5.00 | 17 | 3,948. | | | 3,948. | 3,948. | | 0. |

2013 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - PENNELL AND WILTBERGER, INC.

| Asset No. | Description | Date Acquired | Method | Life | Line No. | Unadjusted Cost Or Basis | Bus % Excl | * Reduction In Basis | Basis For Depreciation | Accumulated Depreciation | Current Sec 179 | Current Year Deduction |
|-----------|-----------------------|---------------|--------|------|----------|--------------------------|------------|----------------------|------------------------|--------------------------|-----------------|------------------------|
| 39 | WINBOOK FX PRO | 020797 | 200DB | 5.00 | 17 | 259. | | | 259. | 259. | | 0. |
| 40 | MICRO RECORDER | 102297 | 200DB | 5.00 | 17 | 2,054. | | | 2,054. | 2,054. | | 0. |
| 41 | PORTABLE TRANSIT | 102497 | 200DB | 5.00 | 17 | 6,073. | | | 6,073. | 6,073. | | 0. |
| 42 | RICOH FAX 3700L | 121897 | 200DB | 5.00 | 17 | 2,675. | | | 2,675. | 2,675. | | 0. |
| 43 | FILE CABINETS | 041398 | 200DB | 7.00 | 17 | 455. | | | 455. | 455. | | 0. |
| 44 | FURNITURE & EQUIPMENT | 070199 | 200DB | 7.00 | 17 | 38,179. | | | 38,179. | 38,179. | | 0. |
| 45 | LIGHTING | 111600 | SL | 7.00 | 16 | 1,508. | | | 1,508. | 1,508. | | 0. |
| 47 | COMPUTER EQUIPMENT | 043002 | 200DB | 5.00 | 17 | 8,345. | | 2,504. | 5,841. | 5,841. | | 0. |
| 48 | COMPUTER EQUIPMENT | 030602 | 200DB | 5.00 | 17 | 9,736. | | 2,921. | 6,815. | 6,815. | | 0. |
| 49 | COMPUTER EQUIPMENT | 090602 | 200DB | 5.00 | 17 | 25,494. | | 7,648. | 17,846. | 17,846. | | 0. |
| 52 | COMPUTERS | 022804 | SL | 5.00 | 17 | 5,572. | | | 5,572. | 5,572. | | 0. |
| 53 | COMPUTERS | 012705 | 200DB | 5.00 | 17 | 2,219. | | | 2,219. | 2,219. | | 0. |
| 54 | COMPUTERS | 022405 | 200DB | 5.00 | 17 | 3,527. | | | 3,527. | 3,527. | | 0. |
| 55 | COMPUTERS | 041105 | 200DB | 5.00 | 17 | 5,345. | | | 5,345. | 5,345. | | 0. |
| 56 | CAD SOFTWARE | 100108 | 200DB | 5.00 | 17 | 50,220. | | 37,710. | 12,510. | 11,312. | | 1,198. |
| 57 | CAD WORKSTATIONS | 073008 | 200DB | 5.00 | 17 | 6,660. | | 3,330. | 3,330. | 3,095. | | 235. |
| 58 | 6 DELL COMPUTERS | 081809 | 200DB | 5.00 | 17 | 12,743. | | 12,743. | | | | 0. |
| 59 | ROUTER | 100710 | 200DB | 5.00 | 17 | 1,839. | | 1,839. | | | | 0. |

2013 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - PENNELL AND WILTBERGER, INC.

| Asset No. | Description | Date Acquired | Method | Life | Line No. | Unadjusted Cost Or Basis | Bus % Excl | Reduction In Basis | Basis For Depreciation | Accumulated Depreciation | Current Sec 179 | Current Year Deduction |
|-----------|--------------------------|---------------|--------|------|----------|--------------------------|------------|--------------------|------------------------|--------------------------|-----------------|------------------------|
| 60 | SERVER | 101810 | 200DB | 5.00 | 17 | 7,040. | | 7,040. | | | | 0. |
| 61 | MAC LAP TOP | 111510 | 200DB | 5.00 | 17 | 2,077. | | 2,077. | | | | 0. |
| 62 | TAPE DRIVE | 111110 | 200DB | 5.00 | 17 | 2,169. | | 2,169. | | | | 0. |
| 63 | METERS | 102810 | 200DB | 5.00 | 17 | 772. | | 772. | | | | 0. |
| 64 | METERS | 102110 | 200DB | 5.00 | 17 | 656. | | 656. | | | | 0. |
| 65 | INFRA RED CAMERA | 110110 | 200DB | 5.00 | 17 | 8,586. | | 8,586. | | | | 0. |
| 66 | THERMAL CAMERA | 110410 | 200DB | 5.00 | 17 | 8,139. | | 8,139. | | | | 0. |
| 67 | COMPUTER - STATIONS | 030511 | 200DB | 5.00 | 17 | 7,296. | | 7,296. | | | | 0. |
| 68 | MAC LAP TOP | 050411 | 200DB | 5.00 | 17 | 2,460. | | 2,460. | | | | 0. |
| 69 | COMPUTER - DELL T5500 | 060911 | 200DB | 5.00 | 17 | 5,698. | | 5,698. | | | | 0. |
| 70 | COMPUTER - DELL T5500 | 090111 | 200DB | 5.00 | 17 | 12,600. | | 12,600. | | | | 0. |
| 71 | COMPUTER - DELL T5500 | 101011 | 200DB | 5.00 | 17 | 3,150. | | 3,150. | | | | 0. |
| 72 | SOFTWARE | 101811 | 200DB | 3.00 | 17 | 52,326. | | 52,326. | | | | 0. |
| 73 | DELL COMPUTERS | 021612 | SL | 5.00 | 17 | 29,185. | | | 29,185. | 5,107. | | 5,837. |
| 74 | BACKUP SERVERS | 111312 | SL | 5.00 | 17 | 4,497. | | | 4,497. | 112. | | 899. |
| 75 | TELEPHONES | 111612 | SL | 5.00 | 17 | 5,880. | | | 5,880. | 147. | | 1,176. |
| 76 | FIREWALL SERVRES | 113012 | SL | 5.00 | 17 | 15,050. | | | 15,050. | 376. | | 3,010. |
| 77 | CABLES | 110412 | SL | 5.00 | 17 | 802. | | | 802. | 20. | | 160. |

2013 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - PENNELL AND WILTBERGER, INC.

| Asset No. | Description | Date Acquired | Method | Life | Line No. | Unadjusted Cost Or Basis | Bus % Excl | Reduction In Basis | Basis For Depreciation | Accumulated Depreciation | Current Sec 179 | Current Year Deduction |
|-----------|------------------------------|---------------|--------|------|----------|--------------------------|------------|--------------------|------------------------|--------------------------|-----------------|------------------------|
| 78 | DELL LAPTOP | 080913 | SL | 5.00 | 19B | 945. | | 473. | 472. | | | 520. |
| 79 | FURNITURE & FIXTURES | 021913 | SL | 7.00 | 19C | 4,072. | | 2,036. | 2,036. | | | 2,182. |
| 80 | AIR CONDITIONER | 010113 | SL | 5.00 | 19B | 1,160. | | 580. | 580. | | | 638. |
| 81 | TV & STAND | 011213 | SL | 5.00 | 19B | 1,915. | | 958. | 957. | | | 1,054. |
| | * Total Other Depreciation | | | | | 628,884. | | 185,711. | 443,173. | 386,123. | | 16,909. |
| | Current Year Activity | | | | | | | | | | | |
| | Beginning balance | | | | | 620,792. | | 181,664. | 439,128. | 386,123. | | |
| | Acquisitions | | | | | 8,092. | | 4,047. | 4,045. | 0. | | |
| | Dispositions | | | | | 0. | | 0. | 0. | 0. | | |
| | Ending balance | | | | | 628,884. | | 185,711. | 443,173. | 386,123. | | |

(H)

8a. Technical Fitness: Experience, Plan, Structure

PWI's energy consulting department has been advising clients on their utility procurement for the last 25 years. We have four clients actively working with us on other initiatives who are awaiting us to become licensed brokers. Our services will transfer from being their advisor to their broker once the license is acquired.

Currently we have three members on staff, that have the skill sets and training to properly advise our clients. Training of new staff is comprised of industry courses and education is kept current through seminars and conferences attended regularly. Our primary market place is Pennsylvania thus resulting in our seeking this license. We are not a licensed broker in any state but anticipate that as our business grows we will be seeking licenses with the surrounding states.

Our Firm is unique in that we provide Mechanical/Electrical/Plumbing Design, as well as Energy Consulting. We have been very successful in both business segments because of our understanding of how facilities operate. Our clients feel that because we are engineers we bring real life viable energy efficiency solutions that are highly effective. For these same reasons our clients are asking us to become a licensed broker; they understand that the operation of their facility and that the intricacies of purchasing power are integrated. This license will grow our service offerings and assist us in bringing an integrated solution to our clients

RECEIVED

DEC - 4 2014

**PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU**

(I)

THOMAS A. BATHGATE, P.E.

Principal/Project Executive



Years with PWI

25

Years within Industry

36

Education

Bachelors of Architectural
Engineering
Penn State University
1970

Registrations

Pennsylvania
New Jersey
Maryland
Delaware
Virginia
Texas
New York
Washington D.C.
West Virginia
North Carolina
Connecticut
Georgia

Professional Organizations

American Society of Heating,
Refrigeration & Air Conditioning
Engineering (ASHRAE) – Past
President, Fellow
American Consulting Engineers
Council (ACEC)
National Society of Professional

Professional Profile & Responsibilities

Mr. Bathgate has accumulated over 36 years of experience in all phases of the engineering profession with specific expertise in project engineering design, master planning, energy management, and the development of integrated design concepts.

His project experience includes healthcare, research & development, pharmaceutical, educational, and commercial facilities with a major emphasis on energy conservation management, master planning, and state-of-the-art systems technology.

Mr. Bathgate's expertise is in the areas of engineering master planning, energy management, and complex engineering systems design projects, and he has played an active role in most of these types of PWI Engineering projects.

Mr. Bathgate is an alumnus of The Pennsylvania State University, and has been actively involved with alumni organizations. He is a past President of the Penn State Engineering School's Alumni Association, was named 1989 Outstanding Engineering Alumnus, and in 1998 he was presented with the Fellow Award, the University's Alumni Association highest award.

Selected Project Experience:

Healthcare

Yale New Haven Hospital
New Haven, Connecticut

Engineering Systems Master Plan
Strategic Energy Plan
Replacement Children's Hospital

St. Mary Hospital
Langhorne, Pennsylvania

Vertical Expansion
Emergency Room Department Expansion & Renovation
PACU Addition
Operating Room & Cardiac Cath Lab Expansion

Overlook Hospital
Summit, New Jersey
Strategic Energy Plan and Co-Generation Feasibility

Jersey Shore University Medical Center
Neptune, New Jersey

LEED Certified Hospital Design
Strategic Energy Plan
CAT – Cogeneration Analysis
New Construction
Central Plant
Low Voltage Project

Delaware Psychiatric Center
New Castle, Delaware
New LEED Certified Psychiatric Center

Keystone Mercy Health System
Philadelphia, Pennsylvania
Facility Systems Assessment

Williamsport Hospital

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DEC - 4 2014

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU



Building Systems Planning, Design &

THOMAS A. BATHGATE, P.E.

Principal/Project Executive

Engineers (NSPE)

American Institute of Architects
(AIA) – Affiliate Member

Consortium for the Advancement
of Building Sciences (CABS) –
Founder and Past Chairman

Professional Awards

Outstanding Engineering Award,
Penn State University, 1988

Alumni Fellow Award, Penn
State University Alumni
Association, 1998

Williamsport, Pennsylvania

Master Plan Project
Major ICU Expansion Project
Strategic Energy Plan

Einstein Healthcare Network/Montgomery Hospital Medical Center Montgomery County, Pennsylvania

New Regional Medical Center – Greenfield Hospital Development

Lancaster General Hospital Lancaster, Pennsylvania

Musculoskeletal Center
Infrastructure Renewal
Boiler/Chiller Grant Support
North Campus Master Plan

Pennsylvania Hospital Philadelphia, Pennsylvania

Utility Services Negotiations
Master Plan and Strategic Energy Plan
Various Renewal and Expansion Projects

Morristown Memorial Hospital Morristown, New Jersey

North Tower Memorial Hospital Expansions & Additions
Engineering Master Plan
Radiology Department
Dialysis Renovations
Heart Hospital
Cardiac Access

University of Pittsburgh Medical Center Pittsburgh, Pennsylvania

New Hillman Cancer Center – Research & Treatment Institute
Energy Sourcing/Utility Negotiations & Engineering for Co-Gen Energy Plant Expansion
Clean Room – Class 50,000
Animal Research Facility

Duke University Medical Center Durham, North Carolina

Site Utilities & Building Systems Master Planning
Expansion Master Plan
Bone Marrow Transplant Unit
Capital Renewal Program
Energy Use Reduction Program
BSL-4, HVAC Systems Renovations
Renewal of South Hospital Systems
Duke Clinic
Numerous Renewal Projects
Data/Telecommunication Systems – New Dormitory Building

The Johns Hopkins Hospital Baltimore, Maryland

Site/Building Systems Master Plan
Comprehensive Cancer Center Engineering Design
Central Plant Development Planning
Lighting Energy Use Reduction Program



Building Systems Planning, Design &

(J)

Appendix A

APPLICATION AFFIDAVIT

RECEIVED

DEC - 4 2014

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

[Commonwealth/State] of Pennsylvania :

: ss.

County of Montgomery :

Thomas A. Bathgate, Affiant, being duly [sworn/affirmed] according to law, deposes and says that:

[He/she is the President (Office of Affiant) of Pennell & Wiltberger Inc. (Name of Applicant);]

[That he/she is authorized to and does make this affidavit for said Applicant;]

That the Applicant herein Pennell & Wiltberger, Inc has the burden of producing information and supporting documentation demonstrating its technical and financial fitness to be licensed as a natural gas supplier pursuant to 66 Pa. C.S. § 2208 (c)(1).

That the Applicant herein Pennell & Wiltberger, Inc. has answered the questions on the application correctly, truthfully, and completely and provided supporting documentation as required.

That the Applicant herein Pennell & Wiltberger, Inc. acknowledges that it is under a duty to update information provided in answer to questions on this application and contained in supporting documents.

That the Applicant herein Pennell & Wiltberger, Inc. acknowledges that it is under a duty to supplement information provided in answer to questions on this application and contained in supporting documents as requested by the Commission.

That the facts above set forth are true and correct to the best of his/her knowledge, information, and belief, and that he/she expects said Applicant to be able to prove the same at hearing.

Signature of Affiant

Sworn and subscribed before me this _____ day of _____, 20____.

Signature of official administering oath

My commission expires _____.



RECEIVED

OPERATIONS AFFIDAVIT

DEC - 4 2014

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

[Commonwealth/State] of Pennsylvania :

SS.

County of Montgomery :

Thomas A. Bathgate, Affiant, being duly [sworn/affirmed] according to law,
deposes and says that:

[He/she is the President (Office of Affiant) of Pennell & Wiltberger, Inc.
(Name of Applicant);]

[That he/she is authorized to and does make this affidavit for said Applicant;]

That Pennell & Wiltberger, Inc., the Applicant herein, acknowledges that [Applicant] may have obligations pursuant to this Application consistent with the Public Utility Code of the Commonwealth of Pennsylvania, Title 66 of the Pennsylvania Consolidated Statutes; or with other applicable statutes or regulations including Emergency Orders which may be issued verbally or in writing during any emergency situations that may unexpectedly develop from time to time in the course of doing business in Pennsylvania.

That Pennell & Wiltberger Inc., the Applicant herein, asserts that [he/she/it] possesses the requisite technical, managerial, and financial fitness to render natural gas supply service within the Commonwealth of Pennsylvania and that the Applicant will abide by all applicable federal and state laws and regulations and by the decisions of the Pennsylvania Public Utility Commission.

That Pennell & Wiltberger Inc., the Applicant herein, certifies to the Commission that it is subject to, will pay, and in the past has paid, the full amount of taxes imposed by Articles II and XI of the Act of March 4, 1971 (P.L. 6, No. 2), known as the Tax Reform Act of 1971 and any tax imposed by Chapter 22 of Title 66. The Applicant acknowledges that failure to pay such taxes or otherwise comply with the taxation requirements of Chapter 28 shall be cause for the Commission to revoke the license of the Applicant. The Applicant acknowledges that it shall report to the Commission its jurisdictional natural gas sales for ultimate consumption, for the previous year or as otherwise required by the Commission. The Applicant also acknowledges that it is subject to 66 Pa. C.S. §506 (relating to the inspection of facilities and records).

Applicant, by filing of this application waives confidentiality with respect to its state tax information in the possession of the Department of Revenue, regardless of the source of the information, and shall consent to the Department of Revenue providing that information to the Pennsylvania Public Utility Commission.

Appendix B (Continued)

That Pennell & Wiltberger Inc., the Applicant herein, acknowledges that it has a statutory obligation to conform with 66 Pa. C.S. §506 and the standards and billing practices of 52 PA. Code Chapter 56.

That the Applicant agrees to provide all consumer education materials and information in a timely manner as requested by the Office of Communications or other Commission bureaus. Materials and information requested may be analyzed by the Commission to meet obligations under applicable sections of the law.

That the facts above set forth are true and correct/true and correct to the best of his/her knowledge, information, and belief.

Signature of Affiant

Sworn and subscribed before me this _____ day of _____, 20____.

Signature of official administering oath

My commission expires _____.

(L)

RECEIVED

DEC - 4 2014

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

ATTACHMENT (L)

Notice of Publication

**PENNSYLVANIA
PUBLIC UTILITY COMMISSION
NOTICE**

*Application of **Pennell & Wiltberger, Inc.** (d/b/a "**PWI Engineering, Inc.**") For Approval To Offer, Render, or Furnish Natural Gas Services as a Supplier, Aggregator, or Marketer/Broker Engaged In The Business Of Supplying Natural Gas Supply Services, To The Public In The Commonwealth Of Pennsylvania.*

Pennell & Wiltberger, Inc. will be filing an application with the Pennsylvania Public Utility Commission ("PUC") for a license to provide natural gas supply services as a broker/marketer engaged in the business of providing natural gas services. **Pennell & Wiltberger, Inc.** proposes to sell natural gas and related services in PECO, PGW, UGI, UGI Central Penn and UGI Penn Natural under the provisions of the new Natural Gas Choice and Competition Act.

The PUC may consider this application without hearing. Protests directed to the technical or financial fitness of **Pennell & Wiltberger, Inc.** may be filed within 15 days of the date of this notice with the Secretary of the PUC, P.O. Box 3265, Harrisburg, PA 17105-3265. You should send copies of any protest to **Pennell & Wiltberger, Inc.** attorney at the address listed below.

By and through Counsel: Robert Alston, Esq.

Lamb McErlane, Attorneys
24 East Market Street
West Chester, PA 19381
Phone – 610-430-8000

Proof of Publication of Notice in Pittsburgh Post-Gazette

Under Act No 587, Approved May 16, 1929, PL 1784, as last amended by Act No 409 of September 29, 1951

Commonwealth of Pennsylvania, County of Allegheny, ss K. Flaherty, being duly sworn, deposes and says that the Pittsburgh Post-Gazette, a newspaper of general circulation published in the City of Pittsburgh, County and Commonwealth aforesaid, was established in 1993 by the merging of the Pittsburgh Post-Gazette and Sun-Telegraph and The Pittsburgh Press and the Pittsburgh Post-Gazette and Sun-Telegraph was established in 1960 and the Pittsburgh Post-Gazette was established in 1927 by the merging of the Pittsburgh Gazette established in 1786 and the Pittsburgh Post, established in 1842, since which date the said Pittsburgh Post-Gazette has been regularly issued in said County and that a copy of said printed notice or publication is attached hereto exactly as the same was printed and published in the _____ regular _____ editions and issues of the said Pittsburgh Post-Gazette a newspaper of general circulation on the following dates, viz:

31 of October, 2014

Affiant further deposes that he/she is an agent for the PG Publishing Company, a corporation and publisher of the Pittsburgh Post-Gazette, that, as such agent, affiant is duly authorized to verify the foregoing statement under oath, that affiant is not interested in the subject matter of the afore said notice or publication, and that all allegations in the foregoing statement as to time, place and character of publication are true.

K. Flaherty
PG Publishing Company
Sworn to and subscribed before me this day of:
October 31, 2014

Linda M. Gaertner
COMMONWEALTH OF PENNSYLVANIA
Notarial Seal
Linda M. Gaertner, Notary Public
City of Pittsburgh, Allegheny County
My Commission Expires Jan. 31, 2015
MEMBER, PENNSYLVANIA ASSOCIATION OF NOTARIES

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DEC - 4 2014

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

STATEMENT OF ADVERTISING COSTS
PWI Engineering, Inc
165 TOWNSHIP LINE RD STE 2200 17
Jenkintown PA 19046-3545

To PG Publishing Company

Total ----- \$397.50

Publisher's Receipt for Advertising Costs

PG PUBLISHING COMPANY, publisher of the Pittsburgh Post-Gazette, a newspaper of general circulation, hereby acknowledges receipt of the aforesaid advertising and publication costs and certifies that the same have been fully paid.

Office
34 Boulevard of the Allies
PITTSBURGH, PA 15222
Phone 412-263-1338

PG Publishing Company, a Corporation, Publisher of
Pittsburgh Post-Gazette, a Newspaper of General Circulation
By Samuel J. Arbuckle

I hereby certify that the foregoing is the original Proof of Publication and receipt for the Advertising costs in the subject matter of said notice.

COPY OF NOTICE OR PUBLICATION

PENNSYLVANIA PUBLIC UTILITY COMMISSION NOTICE

Application of Pennell & Wiltberger, Inc. (d/b/a "PWI Engineering, Inc.") For Approval To Offer, Render, or Furnish Natural Gas Services as a Supplier, Aggregator, or Marketer/Broker Engaged in The Business Of Supplying Natural Gas Supply Services, To The Public In The Commonwealth Of Pennsylvania.

Pennell & Wiltberger, Inc. will be filing an application with the Pennsylvania Public Utility Commission ("PUC") for a license to provide natural gas supply services as a broker/marketer engaged in the business of providing natural gas services. Pennell & Wiltberger, Inc. proposes to sell natural gas and related services in the entire commonwealth under the provisions of the new Natural Gas Choice and Competition Act.

The PUC may consider this application without hearing. Protests directed to the technical or financial fitness of Pennell & Wiltberger, Inc. may be filed within 15 days of the date of this notice with the Secretary of the PUC, P.O. Box 3265, Harrisburg, PA 17105-3265. You should send copies of any protest to Pennell & Wiltberger, Inc. attorney at the address listed below.

By and through Counsel: Robert Alston, Esq., Lamb McErlane, Attorneys, 24 East Market Street, West Chester, PA 19381, Phone-610-430-8000.

PROOF OF PUBLICATION
In
THE ERIE TIMES-NEWS
COMBINATION EDITION

PWI Engineering
165 Township Line Road Suite 2200
Jenkintown PA 19046

REFERENCE: 82958 103678
PUC Notice

STATE OF PENNSYLVANIA)
COUNTY OF ERIE) SS:

Debra McGraw, being duly sworn, deposes and says that: (1) he/she is a designated agent of the Times Publishing Company (TPC) to execute Proofs of Publication on behalf of the TPC; (2) the TPC, whose principal place of business is at 205 W. 12th Street, Erie, Pennsylvania, owns and publishes the Erie Times-News, established October 2, 2000, a daily newspaper of general circulation, and published at Erie, Erie County Pennsylvania; (3) the subject notice or advertisement, a true and correct copy of which is attached, was published in the regular edition(s) of said newspaper on the date(s) referred to below. Affiant further deposes that he/she is duly authorized by the TPC, owner and publisher of the Erie Times-News, to verify the foregoing statement under oath, and affiant is not interested in the subject matter of the aforesaid notice or advertisement, and that all allegations in the foregoing statement as to time, place and character of publication are true.

PUBLISHED ON: 11/03/14

TOTAL COST: \$409.00 AD SPACE: 0 Lines

FILED ON: 11/03/14

RECEIVED

DEC - 4 2014

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

PENNSYLVANIA PUBLIC UTILITY COMMISSION
NOTICE
Application of Pennell & Wiltberger, Inc. (d/b/a PWI Engineering, Inc.) For Approval To Offer, Render, or Furnish Natural Gas Services as a Supplier, Aggregator, or Marketer/Broker Engaged in The Business Of Supplying Natural Gas Supply Services To The Public in The Commonwealth Of Pennsylvania.
Pennell & Wiltberger, Inc. will be filing an application with the Pennsylvania Public Utility Commission ("PUC") for a license to provide natural gas supply services as a broker/marketer engaged in the business of providing natural gas services. Pennell & Wiltberger, Inc. proposes to sell natural gas and related services in the entire commonwealth under the provisions of the new Natural Gas Choice and Competition Act.
The PUC may consider this application without hearing. Protests directed to the technical or financial fitness of Pennell & Wiltberger, Inc. may be filed within 15 days of the date of this notice with the Secretary of the PUC, P.O. Box 3265, Harrisburg, PA 17105-3265. You should send copies of any protest to Pennell & Wiltberger, Inc. attorney at the address listed below.
By and through Counsel: Robert Alston, Esq.
Lamb McErlane, Attorneys
24 East Market Street
West Chester, PA 19381

Sworn to and subscribed before me this 3rd day of November 2014

Affiant: Debra McGraw

NOTARY: Barbara J. Mene

ERIE COUNTY, PENNSYLVANIA
NOTARY PUBLIC
Barbara J. Mene
1100 1st Street, Erie, PA 16501
P.O. Box 1000, Erie, PA 16501
Tel: 814/338-1100
Fax: 814/338-1101

The Patriot-News Co.
2020 Technology Pkwy
Suite 300
Mechanicsburg, PA 17050
Inquiries - 717-255-8213

The Patriot-News
Now you know

PWI ENGINEERING, INC.
165 TOWNSHIP LINE ROAD, STE 2200
ATTN: BRETT HARTLEY

JENKINTOWN PA 19046

THE PATRIOT NEWS
THE SUNDAY PATRIOT NEWS

Proof of Publication

Under Act No. 587, Approved May 16, 1929
Commonwealth of Pennsylvania, County of Dauphin} ss

Marianne Miller, being duly sworn according to law, deposes and says:

That she is the Assistant Controller of The Patriot News Co., a corporation organized and existing under the laws of the Commonwealth of Pennsylvania, with its principal office and place of business at 2020 Technology Pkwy, Suite 300, in the Township of Hampden, County of Cumberland, State of Pennsylvania, owner and publisher of The Patriot-News and The Sunday Patriot-News newspapers of general circulation, printed and published at 1900 Patriot Drive, in the City, County and State aforesaid; that The Patriot-News and The Sunday Patriot-News were established March 4th, 1854, and September 18th, 1949, respectively, and all have been continuously published ever since;

That the printed notice or publication which is securely attached hereto is exactly as printed and published in their regular daily and/or Sunday/ Community Weekly editions which appeared on the date(s) indicated below. That neither she nor said Company is interested in the subject matter of said printed notice or advertising, and that all of the allegations of this statement as to the time, place and character of publication are true; and

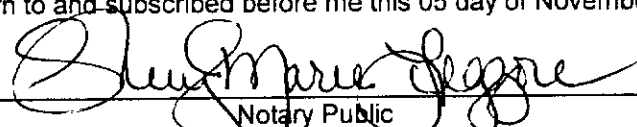
That she has personal knowledge of the facts aforesaid and is duly authorized and empowered to verify this statement on behalf of The Patriot-News Co. aforesaid by virtue and pursuant to a resolution unanimously passed and adopted severally by the stockholders and board of directors of the said Company and subsequently duly recorded in the office for the Recording of Deeds

Miscellaneous Book "M", Volume 14, Page 317.

This ad# 0002316778 ran on the dates shown below:

November 04, 2014

Sworn to and subscribed before me this 05 day of November, 2014 A.D.


Notary Public

COMMONWEALTH OF PENNSYLVANIA
NOTARIAL SEAL
Sheryl Marie Leggore, Notary Public
Hampden Twp., Cumberland County
My Commission Expires July 16, 2018
MEMBER, PENNSYLVANIA ASSOCIATION OF NOTARIES

Miscellaneous Notices
PENNSYLVANIA
PUBLIC UTILITY COMMISSION
NOTICE
Application of Pennell & Wilberger, Inc. (d/b/a "PWI Engineering, Inc.") For Approval To Offer, Render, or Furnish Natural Gas Services as a Supplier, Aggregator, or Marketer/Broker Engaged in The Business Of Supplying Natural Gas Supply Services; To The Public In The Commonwealth Of Pennsylvania.
Pennell & Wilberger, Inc. will be filing an application with the Pennsylvania Public Utility Commission ("PUC") for a license to provide natural gas supply services as a broker/marketer engaged in the business of providing natural gas services. Pennell & Wilberger, Inc. proposes to sell natural gas and related services in the entire commonwealth under the provisions of the new Natural Gas Choice and Competition Act.
The PUC may consider this application without hearing. Protests directed to the technical or financial fitness of Pennell & Wilberger, Inc. may be filed within 15 days of the date of this notice with the Secretary of the PUC, P.O. Box 3265, Harrisburg, PA 17105-3265. You should send copies of any protest to Pennell & Wilberger, Inc. attorney at the address listed below.
By and through Counsel:
Robert Alston, Esq.
Lamb McErlana, Attorneys
24 East Market Street
West Chester, PA 19381
Phone : 610-430-8000

The Scranton Times (Under act P.L. 877 No 160. July 9, 1976)
Commonwealth of Pennsylvania, County of Lackawanna

PWI ENGINEERING
BRETT HARTLEY
165 TOWNSHIP LINE ROAD, STE 22 JENKINTOWN PA 19046

Account # 543203
Order # 81620032
Ad Price: 210.75

LEGAL NOTICE PENNSYLVANIA

Gina Krushinski

Being duly sworn according to law deposes and says that (s)he is Billing clerk for The Scranton Times, owner and publisher of The Scranton Times, a newspaper of general circulation, established in 1870, published in the city of Scranton, county and state aforesaid, and that the printed notice or publication hereto attached is exactly as printed in the regular editions of the said newspaper on the following dates:

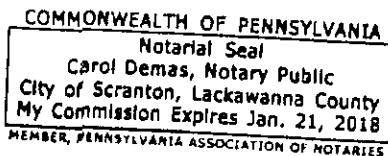
10/31/2014

Affiant further deposes and says that neither the affiant nor The Scranton Times is interested in the subject matter of the aforesaid notice or advertisement and that all allegations in the foregoing statement as time, place and character or publication are true Gina Krushinski

Sworn and subscribed to before me
this 31st day of October A.D., 2014

Carol Demas

(Notary Public)



LEGAL NOTICE
PENNSYLVANIA PUBLIC UTILITY COMMISSION NOTICE
Application of Pennell & Wittberger, Inc. (d/b/a "PWI Engineering, Inc.") For Approval To Offer, Render, or Furnish Natural Gas Services as a Supplier, Aggregator, or Marketer/Broker Engaged In The Business Of Supplying Natural Gas Supply Services To The Public In The Commonwealth Of Pennsylvania.

Pennell & Wittberger, Inc. will be filing an application with the Pennsylvania Public Utility Commission ("PUC") for a license to provide natural gas supply services as a broker/marketer engaged in the business of providing natural gas services. Pennell & Wittberger, Inc. proposes to sell natural gas and related services in the entire commonwealth under the provisions of the new Natural Gas Choice and Competition Act.

The PUC may consider this application without hearing. Protests directed to the technical or financial fitness of Pennell & Wittberger, Inc. may be filed within 15 days of the date of this notice with the Secretary of the PUC, P.O. Box 3265, Harrisburg, PA 17105-3265. You should send copies of any protest to Pennell & Wittberger, Inc. attorney at the address listed below.

By and through Counsel:
Robert Alston, Esq.
Lamb McErlane, Attorneys
24 East Market Street
West Chester, PA 19381
Phone - 610-430-8000

COMMONWEALTH OF PENNSYLVANIA } SS
 County of Cambria

PENNSYLVANIA PUBLIC UTILITY COMMISSION NOTICE
 Application of Pennell & Wittberger, Inc. (d/b/a PWI Engineering, Inc.) For Approval To Offer, Render, or Furnish Natural Gas Services as a Supplier, Aggregator, or Marketer/Broker Engaged In The Business Of Supplying Natural Gas Supply Services To The Public In The Commonwealth Of Pennsylvania.
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 The PUC may consider this application without hearing. Protests directed to the technical or financial fitness of Pennell & Wittberger, Inc. may be filed within 15 days of the date of this notice with the Secretary of the PUC, P.O. Box 3265, Harrisburg, PA 17105-3265. You should send copies of any protest to Pennell & Wittberger, Inc. attorney at the address listed below.
 By and through Counsel: Robert Alston, Esq.
 Lamb McEriane, Attorneys
 24 East Market Street
 West Chester, PA 19381
 Phone - 610-430-8000

On this 3rd day of November A.D. 2014, before me, the subscriber, a Notary Public in and for said County and State, personally appeared Christine Marhefka, who being duly sworn according to law, deposes and says as Classified Advertising Manager of the Tribune-Democrat, Johnstown, PA, a newspaper of general circulation as defined by the "Newspaper Advertising Act", a merger September 8, 1952, of the Johnstown Tribune, established December 7, 1853; and of the Johnstown Democrat, established March 5, 1863,

publisher of the County of Cambria, and Commonwealth of Pennsylvania and that the annexed is a true copy of a notice in the above matter published in said publication in the regular issues of The Johnstown Tribune-Democrat, Johnstown, PA, on October 31, 2014; and that the Affiant is not interested in the subject matter of said notice or advertising and that all of the allegations as to time, place and character of said publication are true.

Christine Marhefka
STATEMENT OF ADVERTISING COSTS

Sworn and Subscribed before me this 3rd day of November, 2014.

J. Alan Ohs

| | |
|-------------------------------|---------------|
| 0.00 Lines @ \$2.50 per line | 0.00 |
| 5.5 Inches @ \$25.00 per inch | 137.50 |
| Notary Fee | 5.00 |
| Clerical Fee | 2.50 |
| Total Cost | 145.00 |

COMMONWEALTH OF PENNSYLVANIA
 Notarial Seal
 Vivian Ohs, Notary Public
 City of Johnstown, Cambria County
 My Commission Expires Dec. 6, 2016
 MEMBER, PENNSYLVANIA ASSOCIATION OF NOTARIES

To The Tribune-Democrat, Johnstown, PA
 For publishing the notice or publication
 attached hereto on the above stated dates.

PUBLISHER'S RECEIPT FOR ADVERTISING COSTS

_____ for publisher of _____
 a newspaper of general circulation, hereby acknowledges receipt of the aforesaid
 and publication costs and certifies that the same has been duly paid.

 (Name of Newspaper)

By _____

Proof of Publication in The Philadelphia Daily News
Under Act. No 587, Approved May 16, 1929

STATE OF PENNSYLVANIA
COUNTY OF PHILADELPHIA

Florence Devlin being duly sworn, deposes and says that **The Philadelphia Daily News** is a newspaper published daily, except Sunday, at Philadelphia, Pennsylvania, and was established in said city in 1925, since which date said newspaper has been regularly issued in said County, and that a copy of the printed notice of publication is attached hereto exactly as the same was printed and published in the regular editions and issues of the said newspaper on the following dates:

November 3, 2014

Affiant further deposes and says that she is an employee of the publisher of said newspaper and has been authorized to verify the foregoing statement and that she is not interested in the subject matter of the aforesaid notice of publication, and that all allegations in the foregoing statement as to time, place and character of publication are true.

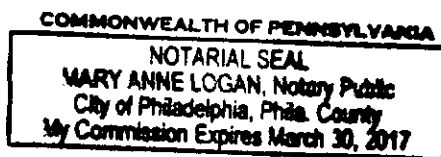


Sworn to and subscribed before me this 3rd day of
November, 2014.



Notary Public

My Commission Expires:



Copy of Notice of Publication

PENNSYLVANIA PUBLIC UTILITY COMMISSION
NOTICE
Application of Pennell & Wiltberger, Inc. (d/b/a "PWI Engineering, Inc.") For Approval To Offer, Render, or Furnish Natural Gas Service as a Supplier, Aggregator, or Marketer/Broker Engaged in The Business Of Supplying Natural Gas Supply Services To The Public in The Commonwealth Of Pennsylvania. Pennell & Wiltberger, Inc. will be filing an application with the Pennsylvania Public Utility Commission ("PUC") for a license to provide natural gas supply services as a broker/marketer engaged in the business of providing natural gas services. Pennell & Wiltberger, Inc. proposes to sell natural gas and related services in the entire commonwealth under the provisions of the new Natural Gas Choice and Competition Act. The PUC may consider this application without hearing. Protests directed to the technical or financial fitness of Pennell & Wiltberger, Inc. may be filed within 15 days of the date of this notice with the Secretary of the PUC, P.O. Box 3265, Harrisburg, PA 17105-3265. You should send copies of any protest to Pennell & Wiltberger, Inc. attorney at the address listed below.
By and through Counsel: Robert Alston, Esq.
Lamb McEriane, Attorneys
24 East Market Street
West Chester, PA 19381
Phone - 610-430-8000

PROOF OF PUBLICATION OF NOTICE IN THE WILLIAMSPORT SUN-GAZETTE UNDER ACT NO. 587, APPROVED MAY 16, 1929

STATE OF PENNSYLVANIA
COUNTY OF LYCOMING

SS:

Bernard A. Oravec Publisher of the Sun-Gazette Company, publishers of the Williamsport, Sun-Gazette, successor to the Williamsport Sun and the Gazette & Bulletin, both daily newspapers of general circulation, published at 252 West Fourth Street, Williamsport, Pennsylvania, being duly sworn, deposes and says that the Williamsport Sun was established in 1870 and the Gazette & Bulletin was established in 1801, since which dates said successor, the Williamsport Sun-Gazette, has been regularly issued and published in the County of Lycoming aforesaid, and that a copy of the printed notice is attached hereto exactly as the same was printed and published in the regular editions of said Williamsport Sun-Gazette on the following dates, viz:

November 1, 2014

Affiant further deposes that he is an officer daily authorized by the Sun-Gazette Company, publisher of the Williamsport Sun-Gazette, to verify the foregoing statement under oath and also declares that affiant is not interested in the subject matter of the aforesaid notice of publication, and that all the allegations in the foregoing statement as to time, place and character of publication are true.

PENNSYLVANIA PUBLIC UTILITY COMMISSION NOTICE
Application of Pennell & Wiltberger, Inc. (d/b/a PWI Engineering, Inc.) For Approval To Offer, Render or Furnish Natural Gas Services as a Supplier, Aggregator, or Marketer/Broker, Engaged in the Business of Supplying Natural Gas Supply Services to the Public in the Commonwealth of Pennsylvania.
Pennell & Wiltberger, Inc. will be filing an application with the Pennsylvania Public Utility Commission ("PUC") for a license to provide natural gas supply services as a broker/marketer engaged in the business of providing natural gas services. Pennell & Wiltberger, Inc. proposes to sell natural gas and related services in the entire commonwealth under the provisions of the new Natural Gas Choice and Competition Act.
The PUC may consider this application without hearing. Protests directed to the technical or financial fitness of Pennell & Wiltberger, Inc. may be filed within 16 days of the date of this notice with the Secretary of the PUC, P.O. Box 3265, Harrisburg, PA 17106-3265. You should send copies of any protest to Pennell & Wiltberger, Inc. attorney at the address listed below.
By and through Counsel: Robert Alston, Esq.
Lamb McErlane Attorneys
24 East Market Street
West Chester, PA 19381
Phone - 610-430-8000

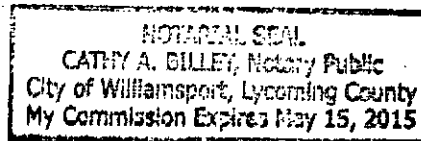
Bernard A. Oravec

SUN-GAZETTE COMPANY

Sworn to and subscribed before me

the 4th day of November 2014

Cathy A. Billey
Notary Public



STATEMENT OF ADVERTISING COSTS

To the Sun-Gazette Company, Dr.:
For publishing the notice attached
hereto on the above state dates.....\$ 249.32
Probated same.....\$
Total.....\$ 249.32

PUBLISHER'S RECEIPT FOR ADVERTISING COSTS

THE SUN-G
and certifies

I hereby acknowledges receipt of the aforesaid advertising and publication costs
been fully paid.

SUN-GAZETTE COMPANY

BY Bernard A. Oravec

October 9, 2014

Brett Hartley
PWI Engineering, Inc.
165 Township Line Road, Suite 2200
Jenkintown, PA 19046

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DEC - 4 2014

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

Dear Mr. Hartley:

We are pleased that PWI Engineering, Inc. has applied for a license to provide Natural Gas Supply Service on the distribution system of Columbia Gas of Pennsylvania, Inc. ("Columbia Gas").

Under Paragraph 2.4.5 of the Rules Applicable to Distribution Service section of the Tariff of Columbia Gas, PWI Engineering, Inc. could be required to provide to Columbia Gas a bond or other financial security instrument in an amount that Columbia Gas determines to be appropriate. We have determined at this time that PWI Engineering, Inc. has met the financial security requirement to provide Natural Gas Supply Service to Columbia Gas customers.

If the creditworthiness requirement or Columbia Gas' exposure to PWI Engineering, Inc. changes in the future, Columbia Gas might deem it appropriate to require PWI Engineering, Inc. to provide a bond or other financial security instrument.

Please feel free to contact me at 614-460-6841 should you have any questions regarding a bond or other financial security instrument requirements of Columbia Gas.

Sincerely,



Michele Caddell
Manager of Choice and Nominations



PECO Energy Company
Gas
2301 Market Street, Sg-3
Philadelphia, PA 19101

www.exeloncorp.com

An Exelon Company

October 24, 2014

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PWI Engineering, Inc.
165 Township Line Rd Ste 2200
Jenkintown PA 19046

DEC - 4 2014

Re: Bonding Requirements

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

Dear Brett Hartley:

PECO is aware that PWI Engineering, Inc. has applied for a license to provide brokering and consulting services to commercial and industrial customers on the distribution system of PECO.

In making such an application, PWI Engineering, Inc. could be required to provide to PECO a bond or other acceptable financial security in an amount that PECO determines to be appropriate. PWI Engineering, Inc. has indicated that it intends to provide only brokering and consulting services to commercial and industrial customers will not take title to any delivered natural gas; nor will accept any customer payments or deposits. Therefore, PECO has determined at this time that PWI Engineering, Inc. does not need a bond or other financial security requirement, since they are not directly engaging in business with PECO and only providing brokering or consulting services to PECO customers. However, if the services provided by PWI Engineering, Inc. or the creditworthiness requirement for PECO's exposure to, PWI Engineering, Inc. changes in the future, PECO reserves the right to require PWI Engineering, Inc. to provide a bond or other financial security instrument.

If you should have any questions regarding this matter, please contact Chris Sauerbaum at 215-841-6422 or myself at 215-841-6452.

Respectfully submitted,

A handwritten signature in cursive script that reads "Carlos P. Thillet".

Carlos P. Thillet
Manager, Gas Supply and Transportation
2301 Market St S9-1
Philadelphia, Pa 19103



National Fuel

October 13, 2014

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Brett Hartley
PWI Engineering, Inc.
165 Township Line Road, Ste 2200
Jenkintown, PA 19046

DEC - 4 2014

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

Re: Security Requirement for PWI Engineering, Inc:

Dear Brett,

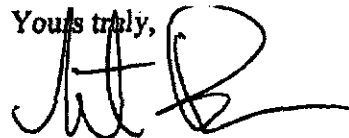
National Fuel Gas Distribution Corporation ("NFGDC") is aware PWI Engineering, Inc. (PWI) has filed an application with the Pennsylvania Public Utility Commission to supply natural gas services to the public in Pennsylvania and specifically within the service territory of NFGDC.

As you know, in making such an application, PWI must furnish acceptable security to each utility where PWI will do business. As such, under its tariff, NFGDC could require PWI to provide a bond or other financial security instrument in an amount that NFGDC determines to be appropriate.

However, you have indicated, and it is NFGDC's understanding that PWI intends only to provide natural gas aggregating, brokering and consulting services at this time. You have stated that, in performing these services, PWI will never take title to any delivered natural gas.

Based upon your representations, NFGDC has determined that, at this time, PWI does not need to post a bond or other form of security to operate in its service territory. However, if the services provided by PWI change in the future, NFGDC reserves the right to require security from PWI as it deems appropriate.

If you have any questions concerning the foregoing, please contact me at 716-857-7599.

Yours truly,


Nathan E. Barnes
Transportation Services Department



UGI Utilities, Inc.
2525 North 12th Street
Suite 300
Post Office Box 12677
Reading, PA 19612-2677
(610) 796-3400 Telephone

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October 8, 2014

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

Brett Hartley
PWI Engineering, Inc.
165 Township Line Road, Ste 2200
Jenkintown, PA 19046

RE: PWI Engineering, Inc. application to serve as a broker/marketer

Dear Mr. Hartley,

Based on your assertion that PWI Engineering, Inc. ("PWI") is applying with the State of Pennsylvania to operate as a natural gas broker/marketer, UGI Utilities Inc. ("UGIU") has concluded that PWI will not need to post security with UGI-Central Penn Gas ("CPG"), UGI-Penn Natural Gas ("PNG") or UGI Utilities Gas Division ("UGI"). This is based on the declaration that PWI will not be taking title to gas or directly serving end use customers. This also assumes that PWI will be acting in conjunction with a licensed Natural Gas Supplier who has been approved by the Pennsylvania Public Utility Commission to serve in the applicable UGIU service territories and who has posted the required financial security as specified in the respective UGIU tariffs. If PWI wishes to directly serve Choice customers in the service territories of UGI, PNG and/or CPG in the future as a natural gas supplier, it will have to post security as specified in the respective UGI tariffs prior to the commencement of the service.

Please feel free to contact me with any additional questions that you may have.

Sincerely,

A handwritten signature in black ink that reads "David E. Lahoff". The signature is written in a cursive style with a large initial "D".

David E. Lahoff
Manager, Tariff & Supplier Administration
UGI Utilities, Inc.



PHILADELPHIA GAS WORKS

800 West Montgomery Avenue • Philadelphia, PA 19122

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October 8, 2014

DEC - 4 2014

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

Mr. Brett Hartley
PWI Engineering, Inc.
165 Township Line Road, Suite 2200
Philadelphia, PA 19046

Re: Security Requirement Bond for PWI Engineering, Inc.

Dear Mr. Hartley:

Philadelphia Gas Works ("PGW") is aware that PWI Engineering, Inc. has filed an application with the Pennsylvania Public Utility Commission to supply natural gas services to the public in Pennsylvania and specifically within the services territory of Philadelphia Gas Works.

As you know, in making such an application, PWI Engineering, Inc. must furnish acceptable security to each utility where PWI Engineering, Inc. will do business. As such, under its tariff, Philadelphia Gas Works could require PWI Engineering, Inc. to provide a bond or other financial security instrument in an amount that Philadelphia Gas Works determines to be appropriate.

However, you have indicated, and it is Philadelphia Gas Works' understanding, that PWI Engineering, Inc. intends only to provide natural gas aggregating, brokering and consulting services at this time. You have stated that, in performing these services, PWI Engineering, Inc. will never take title to any delivered natural gas.

Based upon your representations, Philadelphia Gas Works has determined that, at this time, PWI Engineering, Inc. does not need to post a bond or other form of security to operate in its service territory. If the services provided by PWI Engineering, Inc. should change, Philadelphia Gas Works reserves the right to require security from PWI Engineering, Inc. as it deems appropriate.

If you have any questions concerning the foregoing, please contact me at (215) 684-6278.

Sincerely,

A handwritten signature in cursive script that reads "Nicholas LaPergola".

Nicholas LaPergola
Director
Gas Supply, Transportation & Control

NLb

Lynda W. Petrichevich
Manager, Rates and Regulatory Affairs

Peoples Service Company LLC
Phone: 412-208-6528; Fax: 412-208-6577
Email: lpetrichevich@peoples-gas.com

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PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

October 9, 2014

Thomas A. Bathgate
Principle
PWI Engineering, Inc.
165 Township Line Road, Suite 2200
Jenkintown, PA 19046

Dear Mr. Bathgate:

We are pleased that PWI Engineering, Inc. has applied for a license to provide natural gas broker/marketer services on the Peoples Group of Companies. Specifically you have requested to be licensed as a supplier on the distribution systems of Peoples Natural Gas Company LLC, Peoples TWP, and Peoples Natural Gas LLC – Equitable Division ("the Companies").

Since PWI Engineering, Inc. is not currently operating, and has no immediate plan to operate a Pool on the Peoples systems, we have determined at this time that PWI Engineering, Inc. does not need a bond or other financial security requirement to provide these services to the Company's customers.

If the creditworthiness requirement or the Company's exposure to PWI Engineering, Inc. provision of services on the Peoples' system changes in the future, the Companies may deem it appropriate to require a bond or other financial instrument.

If you have any questions feel free to contact me at 412-208-6528 or by email at Lynda.W.Petrichevich@peoples-gas.com.

Sincerely,



Lynda W. Petrichevich
Manager, Rates and Regulatory Affairs
Peoples Natural Gas Company LLC

Cc: Steven Kolich
Carol Miller



VALLEY ENERGY

523 S. Keystone Avenue, P.O. Box 340, Sayre, PA 18840
800/998-4427 • 570/888-9664 • FAX 570/888-6199

October 9, 2014

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PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

VIA EMAIL

Mr. Brett Hartley
PWI Engineering, Inc.
165 Township Line Road, Ste 2200
Jenkintown, PA 19046
bhartley@pwius.com

Dear Mr. Hartley:

We understand that PWI Engineering, Inc. has applied with the Pennsylvania Public Utility Commission to supply natural gas services to the public in Pennsylvania including our company's service area.

Because PWI Engineering, Inc. intends to only provide natural gas aggregating, brokering and consulting services at this time, we have determined that PWI Engineering, Inc. will not be required to post a bond or other form of financial security instrument to provide this service in our service area. However, if the service provided or failure to meet our requirements for credit worthiness changes in the future, we reserve the right to require security from PWI Engineering, Inc. as deemed appropriate.

If you have any questions, please contact Mrs. Marjorie Johnston at 570-888-9664.

Sincerely,

Robert J. Crocker
President & CEO

RJC/ss

cc: M. Johnston, Valley Energy

RECEIVED

Appendix C

DEC - 4 2014

PA PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

CERTIFICATE OF SERVICE

On this the 24th day of November 2014, I certify that a true and correct copy of the foregoing application form for licensing within the Commonwealth of Pennsylvania as a Natural Gas Supplier and all attachments have been served, as either a hardcopy or a searchable PDF version on a cd-rom, upon the following:

Office of Consumer Advocate
5th Floor, Forum Place
555 Walnut Street
Harrisburg, PA 17120

Office of the Attorney General
Bureau of Consumer Protection
Strawberry Square, 14th Floor
Harrisburg, PA 17120

Office of the Small Business Advocate
Commerce Building, Suite 1102
300 North Second Street
Harrisburg, PA 17101

Commonwealth of Pennsylvania
Department of Revenue
Bureau of Compliance
Harrisburg, PA 17128-0946

| | |
|---|---|
| <p>Columbia Gas of PA, Inc. Thomas C. Heckathorn 200 Civic Center Drive Columbus, OH 43215 PH: 614.460.4996 FAX: 614.460.6442 theckathorn@nisource.com</p> | <p>Equitable Gas Company Lynda Petrichevich 375 North Shore Drive, Suite 600 Pittsburg, PA 15212 PH: 412.208.6528 FAX: 412.208.6577 e-mail: Lynda.w.petrichevich@peoples-gas.com</p> |
| <p>National Fuel Gas Distribution Corp. David D. Wolford 6363 Main Street Williamsville, NY 14221 PH: 716.857.7483 FAX: 716.857.7479 e-mail: wolfordd@natfuel.com</p> | <p>PECO Carlos Thillet, Manager, Gas Supply and Transportation 2301 Market Street, S9-2 Philadelphia, PA 19103 PH: 215.841.6452 Email: carlos.thillet@exeloncorp.com</p> |
| <p>The Peoples Natural Gas Company Lynda Petrichevich 375 North Shore Drive, Suite 600 Pittsburg, PA 15212 PH: 412.208.6528 FAX: 412.208.6577 e-mail: Lynda.w.petrichevich@peoples-gas.com</p> | <p>Philadelphia Gas Works Nicholas LaPergola 800 West Montgomery Avenue Philadelphia, PA 19122 PH: 215.684.6278 email: nicholas.lapergola@pgworks.com</p> |
| <p>Peoples TWP LLC (Formerly T. W. Phillips) Lynda Petrichevich 375 North Shore Drive, Suite 600 Pittsburg, PA 15212 PH: 412.208.6528 FAX: 412.208.6577 e-mail: Lynda.w.petrichevich@peoples-gas.com</p> | <p>UGI David Lahoff 2525 N. 12th Street, Suite 360 Reading, PA 19612-2677 PH: 610.796.3520 Email: dlahoff@ugi.com</p> |

| | |
|---|--|
| <p>UGI Central Penn David Lahoff 2525 N. 12th Street, Suite 360 Reading, PA 19612-2677 PH: 610.796.3520 Email: dlahoff@ugi.com</p> | <p>UGI Penn Natural David Lahoff 2525 N. 12th Street, Suite 360 Reading, PA 19612-2677 PH: 610.796.3520 Email: dlahoff@ugi.com</p> |
| <p>Valley Energy Inc. Robert Crocker 523 South Keystone Avenue Sayre, PA 18840-0340 PH: 570.888-9664 FAX: 570.888.6199 email: bobc@ctenterprises.org</p> | |



Thomas A. Bathgate, CEO
Pennell & Wiltberger, Inc.