

 **SBG Management Services, Inc.**

P.O. Box 549 Abington, PA 19001

Phone 215.938.6665

Fax 215.935.6987

June 30, 2015

The Honorable Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
P.O. Box 3265
Harrisburg, PA 17105-3265

Re: 1) Proposed Motion and Joint Stipulation for Admission of Testimony
SBG/Fernrock Realty v. PGW, C-2012-2308465; SBG/Marchwood Realty v. PGW, C-
2012-2308454; SBG/Oaklane Realty v. PGW, C-2012-2308462

2) Late-Filed Correspondence CD-Rom Exhibit for SBG/Simon Garden Realty Co.,
L.P. v. PGW, C-2012-2304324 and SBG/Colonial Garden Realty Co., L.P. v. PGW, C-
2012-2304183.

Dear Secretary Chiavetta:

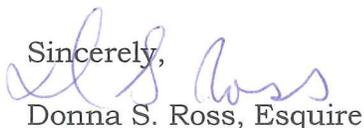
Kindly accept for filing the enclosed Motion and Joint Stipulation executed by agreement of counsel for the parties in the above-referenced matters. The Commission and Judge Vero have previously received copies of the documents and transcript testimony listed as Exhibits for Appendix Stipulations 1-13. Counsel and I are now submitting the agreed to revised correspondence to be included as an exhibit for admission into the record, which is identified as Appendix Stip. 14 and contained on the enclosed CD-Rom, labeled FMO v. PGW.

In addition, I am including a separate CD-Rom compilation of the Late Filed Correspondence Exhibits for the SBG/Simon Garden and SBG/Colonial v. PGW matters for which I have requested Judge Vero accept and make part of the record in those matters heard on January 29th and 30th, 2015, under docket numbers C-2012-2304324 and C-2012-2304183.

Mr. Farinas has been furnished with copies of the same.

Please advise if you need anything additional from me. Thank you for your time and consideration.

Sincerely,



Donna S. Ross, Esquire
SBG Management Services, Inc.

Cc: Eranda Vero, ALJ and Laureto Farinas, Esq.- For PGW
Enc.

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

SBG MANAGEMENT SERVICES, INC./ MARCHWOOD REALTY	:	
	:	
Complainant	:	DOCKET NO. C-2012-2308454
	:	
V.	:	
	:	
PHILADELPHIA GAS WORKS	:	
Respondent	:	
	:	
SBG MANAGEMENT SERVICES, INC./ OAK LANE REALTY CO., LP	:	
	:	
Complainant	:	DOCKET NO. C-2012-2308462
	:	
V.	:	
	:	
PHILADELPHIA GAS WORKS	:	
Respondent	:	
	:	
SBG MANAGEMENT SERVICES, INC./ FERN ROCK REALTY	:	
	:	
Complainant	:	DOCKET NO. C-2012-2308465
	:	
V.	:	
	:	
PHILADELPHIA GAS WORKS	:	
	:	
Respondent	:	

**STIPULATION FOR ADMISSION
OF TESTIMONY AND EXHIBITS**

Pursuant to 52 Pa. Code §5.234, SBG Management Services, Inc., Marchwood Realty Co., LP, Oak Lane Realty Co., LP and, Fern Rock Realty Co., LP (together "SBG" or "Complainants") and the Philadelphia Gas Works ("PGW" or "Respondent"). The undersigned, being all of the parties to this proceeding (the "Parties") hereby stipulate to the admission of

certain testimony, exhibits and other relevant matters of fact for inclusion in the record of the above captioned, consolidated matters (the "Listed Statements and Exhibits")

On March 18, 2015, a Joint Petition for Stipulation For Admission of Testimony and Exhibits ("Joint Petition") was filed with the Pennsylvania Public Utility Commission ("Commission") at the above-referenced dockets. The undersigned, being all of the parties to this proceeding, hereby stipulate to the authenticity of the following testimony and exhibits (the "Listed Statements and Exhibits"):

1. DIRECT TESTIMONY and CROSS-EXAMINATION TESTIMONY : provided by way Transcript Testimony of Expert Witnesses: ROGER COLTON, ESQ. and JEREMY GABELL, CPA, CVA, MAFF, excerpted from the Hearing Transcripts dated February 10, 2015. The testimony subject to Judicial inquiry and cross-examination, was offered at the hearings in the matters docketed at SBG MANAGEMENT SERVICES, INC./MARSHALL SQUARE REALTY, LP v. PHILADELPHIA GAS WORKS, DOCKET NO. C-2012-2304303; SBG MANAGEMENT SERVICES, INC./FAIRMOUNT REALTY v. PHILADELPHIA GAS WORKS, DOCKET NO. C-2012-2304215 and SBG MANAGEMENT SERVICES, INC./ELRAE GARDEN REALTY, LP v. PHILADELPHIA GAS WORKS, DOCKET NO. C-2012-2304167. This stipulation includes Affidavits regarding the authenticity of their respective testimonies, their Expert Qualifications and the Transcript Testimony are attached hereto as Appendices "Stip. 1" through "Stip. 7."
2. DIRECT TESTIMONY and CROSS-EXAMINATION TESTIMONY: provided by way Transcript Testimony of JOHN DUNN, III excerpted from the Hearing Transcripts dated August 27, 2013. The testimony, subject to Judicial inquiry and cross-examination, was offered at the hearings in the matters docketed at SBG MANAGEMENT SERVICES, INC./MARSHALL SQUARE REALTY, LP v. PHILADELPHIA GAS WORKS, DOCKET NO. C-2012-2304303; SBG MANAGEMENT SERVICES, INC./FAIRMOUNT REALTY v. PHILADELPHIA GAS WORKS, DOCKET NO. C-2012-2304215 and SBG MANAGEMENT

SERVICES, INC./ELRAE GARDEN REALTY, LP v. PHILADELPHIA GAS WORKS, DOCKET NO. C-2012-2304167. . The Transcript Testimony is attached hereto as Appendix "Stip. 8."

3. DIRECT TESTIMONY and CROSS-EXAMINATION TESTIMONY: provided by way of Transcript Testimony of PHILLIP PULLEY, SBG Management Services, Inc., Director of Operations, excerpted from the Hearing Transcripts dated August 26, 2013 and August 28, 2013. The testimony, subject to Judicial inquiry and cross-examination, was offered at the hearings in the matters docketed at SBG MANAGEMENT SERVICES, INC./MARSHALL SQUARE REALTY, LP v. PHILADELPHIA GAS WORKS, DOCKET NO. C-2012-2304303; SBG MANAGEMENT SERVICES, INC./FAIRMOUNT REALTY v. PHILADELPHIA GAS WORKS, DOCKET NO. C-2012-2304215 and SBG MANAGEMENT SERVICES, INC./ELRAE GARDEN REALTY, LP v. PHILADELPHIA GAS WORKS, DOCKET NO. C-2012-2304167. The Transcript Testimony is attached hereto as Appendix "Stip. 9."
4. DIRECT TESTIMONY and CROSS-EXAMINATION TESTIMONY: provided by way of Transcript Testimony of ERIC LAMPERT excerpted from the Hearing Transcripts dated August 26, 2013 and August 30, 2013. The testimony, subject to Judicial inquiry and cross-examination,, was offered at the hearings in the matters docketed at SBG MANAGEMENT SERVICES, INC./MARSHALL SQUARE REALTY, LP v. PHILADELPHIA GAS WORKS, DOCKET NO. C-2012-2304303; SBG MANAGEMENT SERVICES, INC./FAIRMOUNT REALTY v. PHILADELPHIA GAS WORKS, DOCKET NO. C-2012-2304215 and SBG MANAGEMENT SERVICES, INC./ELRAE GARDEN REALTY, LP v. PHILADELPHIA GAS WORKS, DOCKET NO. C-2012-2304167. The Transcript Testimony is attached hereto as Appendix "Stip. 10."
5. DIRECT TESTIMONY and CROSS-EXAMINATION TESTIMONY: provided by way of Transcript Testimony of Daniel McCaffery, Esquire [now the Hon. Daniel McCaffery, Judge, Court of Common Pleas Philadelphia] excerpted from the Hearing Transcripts dated August 26, 2013. The testimony, subject to Judicial inquiry and cross-examination,, was offered at the hearings in the matters docketed at SBG MANAGEMENT SERVICES, INC./MARSHALL SQUARE REALTY, LP v.

PHILADELPHIA GAS WORKS, DOCKET NO. C-2012-2304303; SBG MANAGEMENT SERVICES, INC./FAIRMOUNT REALTY v. PHILADELPHIA GAS WORKS, DOCKET NO. C-2012-2304215 and SBG MANAGEMENT SERVICES, INC./ELRAE GARDEN REALTY, LP v. PHILADELPHIA GAS WORKS, DOCKET NO. C-2012-2304167. The Transcript Testimony is attached hereto as Appendix "Stip. 11."

6. DIRECT TESTIMONY and CROSS EXAMINATION: provided by way Transcript Testimony of PGW Witnesses: BERNARD CUMMINGS from the Hearing Transcripts dated February 12, 2015. The testimony was offered at the hearings in the matters at SBG Management Services, Inc./Marshall Square Realty Co., LP v. Philadelphia Gas Works, Docket No. C-2012-2304303; SBG Management Services, Inc./Fairmount Realty Co., LP v. Philadelphia Gas Works, Docket No. C-2012 -2304215 and, SBG Management Services, Inc. / Elrae Garden Realty, LP v. Philadelphia Gas Works, Docket No. C-2012-2304167. This stipulation includes their Transcript Testimony are attached hereto as Appendix "Stip. 12."
7. In the above captioned consolidated matter, the Complainants have disputed individual transactions as indicated on the attached documents entitled "Disputed Transactions" in Appendix "Stip. 13." The Parties stipulate to the inclusion of the "Disputed Transactions" document as attached hereto into the record of this consolidate proceeding.
8. The Complainants have indicated the nature of the disputed transactions with the use of a letter code in the "Dispute Code" column, as indicated in Appendix "Stip. 13." The Complainants stipulate that those Disputed Transactions with the codes "D," "C," "J," "E," and "I" are no longer in dispute. The Complainants will not pursue the dispute of the transactions designated by the above mentioned codes. The only remaining Disputed Transactions designated by letter code "B" and/or "F". The B and F codes are now merged as "F" codes and pertain to the imposition, methodology and application of all Late Payment Charges and Lien Interest Penalties. The Disputed Transactions with the "F" codes remain at issue in these consolidated matters.

The Complainants contend that for purposes of these consolidated matters that the “Disputed Transactions” listed in “Stip 13” are those listed in category B and F and for further clarification, Complainants contest the methodology, accounting practice and manner in which PGW has applied payments to its accounts and its practice of re-sequencing payment postings to eradicate cumulative late charges and fees first before applying monies received to principle gas charges first, and then recalculating and applying finance charges on outstanding and overdue balances.

9. Additionally, the parties to this proceeding acknowledge and agree that they waive cross-examination with respect to the Exhibits and Listed Statements herein and further stipulate that the Listed Statements and Exhibits should be admitted into the record in this case by submission of this Joint Stipulation and Agreement.
10. The parties agree to append as an exhibit and admit into the records as evidence the correspondence, emails and documents referenced by the witnesses who have given testimony through direct and cross examination in August 2013 and February 2015 and that appear as part of this Stipulation and the PGW e-mail exhibit as contained in Appendix “Stip. 14,” which is attached to this Stipulation.

11. LISTING OF APPENDICES THAT ARE THE SUBJECT OF THIS STIPULATION:

Appendix Stip. 1 – Direct/re-direct/Cross/re-cross-Examination Testimony of Complainant’s Expert Witness, Roger C. Colton, Esquire as provided in the Transcript dated February 10, 2015 proceedings.

Appendix Stip. 2 – Direct/re-direct/Cross/re-cross-Examination Testimony of Jeremy Gabell, CPA, as provided in the Transcript dated February 10, 2015 proceedings.

Appendix Stip. 3 - Jeremy Gabell’s Illustration of Compound Interest as provided in the Testimony given in the February 10, 2015 proceedings.

Appendix Stip. 4 - Verification/Affidavit of Authenticity of Direct Testimony of Roger C. Colton, Esquire, and corrections to February 10, 2015 transcript testimony.

Appendix Stip. 5 – Verification/Affidavit of Authenticity of Direct Testimony of Jeremy Gabell.

Appendix Stip. 6 – Statement of Qualifications of Complainant’s Expert Witness, Roger C. Colton, Esquire.

Appendix Stip. 7 – Statement of Qualifications of Complainant’s Expert Witness, Jeremy Gabell, CPA.

Appendix Stip. 8 – Direct/re-direct/Cross/re-cross Testimony of witness, John Dunn, III, as provided in the Hearing Transcripts dated August 27, 2013.

Appendix Stip. 9 - Direct/re-direct/Cross/re-cross Testimony of witness, Philip Pulley, as provided in the Hearing Transcripts dated August 26th and 28th, 2013.

Appendix Stip. 10 - Direct/re-direct/Cross/re-cross Testimony of witness, Eric Lampert, as provided in the Hearing Transcripts dated August 26th and 30th, 2013.

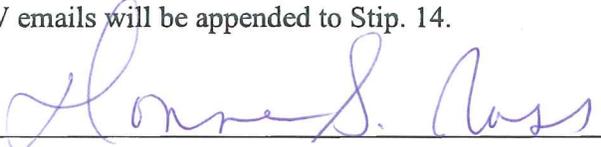
Appendix Stip. 11 – Direct/re-direct/Cross/re-cross Testimony of Complainant’s witness, Daniel McCaffery, Esquire, (now the Hon. Daniel McCaffery, Court of Common Pleas Philadelphia), as provided in the Hearing Transcripts dated August 26, 2013.

Appendix Stip. 12 - Direct/re-direct/Cross/re-cross Testimony of PGW’s witness, Bernard Cummings, as provided in the Transcript dated February 12, 2015 hearings.

Appendix Stip. 13 – “Disputed Transactions”.

Appendix Stip. 14 – Correspondence CD-ROM submitted on April 2, 2015: containing SBG-FMO correspondence via an electronic file format, which are designated and listed as 1, 2, 3, and 4. In addition, PGW emails will be appended to Stip. 14.

Respectfully Submitted By:



Donna S. Ross, Counsel for Complainant’s
SBG Management Services Inc. et
al/Fernrock/Marchwood/Oaklane
P.O. Box 549, Abington, PA 19001
(215) 938-6665

Respectfully Submitted By:



Laureto Farinas, Counsel for Respondent
Philadelphia Gas Works
800 W. Montgomery Avenue
Philadelphia, PA 19122
(215) 684-6982

Date: 07/01/2015

**COMMONWEALTH OF PENNSYLVANIA
BEFORE THE PENNSYLVANIA PUBLIC
UTILITY COMMISSION**

In the Matter of:

Re: Joint Motion To Submit Stipulation For Admission of Testimony, Evidence and Exhibits Into the Record

In the Matters of: SBG Management Services, Inc./Marchwood Realty v. Philadelphia Gas Works, Docket No. C-2012-2308454;; SBG Management Services, Inc./Oak Lane Realty Co., LP v. Philadelphia Gas Works, Docket No. C-2012-2308462; SBG Management Services, Inc./Fern Rock Realty v. Philadelphia Gas Works, Docket No. C-2012-2308465;

Certificate of Service

I hereby certify that as of today's date, I have served the foregoing instrument in the above referenced matters, upon the parties set forth below, via First Class, U.S. mail and/or by hand delivery to all parties as listed below, in accordance with the requirements of 52 Pa.Code Section 1.54 and the PA Public Utility Commission Orders.

The Honorable ALJ Eranda Vero
Pennsylvania Public Utility Commission, Suite 4063,
801 Market Street, Philadelphia, PA 19107

For Pennsylvania Public Utility Commission
Via U.S. Mail First Class

Mr. Laureto Farinas, Esquire
Philadelphia Gas Works
800 W. Montgomery Avenue, 4th Floor
Philadelphia, PA 19122

For Respondent PGW
Via U.S. Mail First Class

Mr. Phil Pulley and Ms. Kathy Treadwell
SBG Management Services, Inc.
P.O. Box 459, Abington, PA 19001

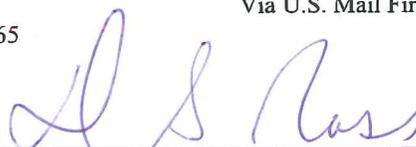
For Complainants
Via Hand Delivery

The Honorable Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
P.O. Box 3265, Harrisburg, PA 17105-3265

For Pennsylvania Public Utility Commission
Via U.S. Mail First Class

Date : 7/01/2015

By:



DONNA S. ROSS, ESQUIRE
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Email: dsross@sbgmanagement.com; dsross90@gmail.com
Pennsylvania Attorney ID. No. 59747

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

SBG MANAGEMENT SERVICES, INC./ :
MARCHWOOD REALTY :
 : **DOCKET NO. C-2012-2308454**
Complainant :

V.

PHILADELPHIA GAS WORKS :
Respondent :

SBG MANAGEMENT SERVICES, INC./ :
OAK LANE REALTY CO., LP :
 : **DOCKET NO. C-2012-2308462**
Complainant :

V.

PHILADELPHIA GAS WORKS :
Respondent :

SBG MANAGEMENT SERVICES, INC./ :
FERN ROCK REALTY :
 : **DOCKET NO. C-2012-2308465**
Complainant :

V.

PHILADELPHIA GAS WORKS :
Respondent :

**THE PARTIES' JOINT MOTION TO SUBMIT STIPULATION FOR ADMISSION
OF TESTIMONY, EVIDENCE AND EXHIBITS INTO THE RECORD**

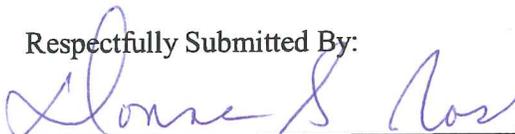
And now, here comes Complainants and Respondent, by and through their respective under-signed counsel, who hereby move the Commission to accept the Joint Stipulation to Admit Direct Testimony and Cross-Examination Testimony and Exhibits into the Record of these proceedings, and in support thereof aver as follows:

1. The cases herein are part of eight complaints en-captioned and docketed as follows: SBG Management Services, Inc./Simon Garden Realty Co, L.P. v. PGW, C-2012-2304324; SBG Management Services, Inc./Colonial Garden Realty Co, L.P. v. PGW, C-2012-2304183; SBG Management Services, Inc./Fairmount Manor Realty Co, L.P. v. PGW, C-2012-2304215; SBG Management Services, Inc./Elrae Garden Realty Co, L.P. v. PGW, C-2012-2304167; SBG Management Services, Inc./Marshall Square Realty Co, L.P. v. PGW, C-2012-2304303; SBG Management Services, Inc./Fern Rock Realty Co, L.P. v. PGW, C-2012-2308465; SBG Management Services, Inc./Marchwood Realty Co, L.P. v. PGW, C-2012-2308454; SBG Management Services, Inc./Oaklane Realty Co, L.P. v. PGW, C-2012-2308462.
2. The cases have been segmented in groups for purposes of the hearings, and hearings for the matters were held on August 26th, 2013 through August 28th, 2013 and February 10th, 2015 through February 12th, 2015 for SBG Management Services, Inc./Fairmount Manor Realty Co, L.P. v. PGW, C-2012-2304215; SBG Management Services, Inc./Elrae Garden Realty Co, L.P. v. PGW, C-2012-2304167; SBG Management Services, Inc./Marshall Square Realty Co, L.P. v. PGW, C-2012-2304303.
3. The set of consolidated cases scheduled for hearing on March 25th, 2015, SBG Management Services, Inc./Fern Rock Realty Co, L.P. v. PGW, C-2012-2308465; SBG Management Services, Inc./Marchwood Realty Co, L.P. v. PGW, C-2012-2308454; SBG Management Services, Inc./Oaklane Realty Co, L.P. v. PGW, C-2012-2308462, were streamlined because the issues pertaining to the cases were essentially the same as those presented in the previous hearings and are the subject of this motion and Joint Stipulation by the parties.
4. It is in the interest of judicial economy for the parties' witnesses to submit written direct testimony, subject to cross-examination at the hearing and to allow for additional witness testimony, exhibits and evidence, from the prior hearings, to be submitted and admitted into the record by agreement and stipulation of the parties in accordance with the terms outlined in the proposed Joint Stipulation for the Admission of Testimony, Exhibits and Appendices attached hereto for consideration by the Commission.

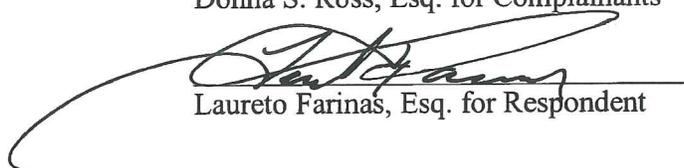
Wherefore, for the reasons set forth above, the parties mutually agree and hereby respectfully move the presiding officer of the Commission to accept the terms of the proposed Joint Stipulation and admit the testimony, documents and evidence as exhibits into the record of these proceedings.

Date: 7/01/2015

Respectfully Submitted By:



Donna S. Ross, Esq. for Complainants



Laureto Farinas, Esq. for Respondent

**COMMONWEALTH OF PENNSYLVANIA
BEFORE THE PENNSYLVANIA PUBLIC
UTILITY COMMISSION**

In the Matter of:

Re: Joint Motion To Submit Stipulation For Admission of Testimony, Evidence and Exhibits Into the Record

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The Honorable ALJ Eranda Vero
Pennsylvania Public Utility Commission, Suite 4063,
801 Market Street, Philadelphia, PA 19107

For Pennsylvania Public Utility Commission
Via U.S. Mail First Class

Mr. Laureto Farinas, Esquire
Philadelphia Gas Works
800 W. Montgomery Avenue, 4th Floor
Philadelphia, PA 19122

For Respondent PGW
Via U.S. Mail First Class

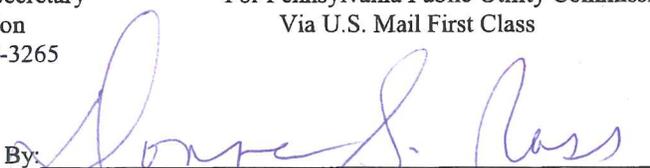
Mr. Phil Pulley and Ms. Kathy Treadwell
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For Complainants
Via Hand Delivery

The Honorable Rosemary Chiavetta, Secretary
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P.O. Box 3265, Harrisburg, PA 17105-3265

For Pennsylvania Public Utility Commission
Via U.S. Mail First Class

Date : 7/01/2015

By: 

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