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December 14, 2015

VIA ELECTRONIC FILING

Rosemary Chiavetta, Secretary
PA Public Utility Commission
Commonwealth Keystone Building
400 North Street, 2nd Floor
Harrisburg, PA 17105-3265

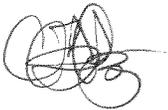
RE: SBG Management Services, Inc./Elrea Garden Realty Co., L.P. v. Philadelphia Gas Works, Docket No. C-2012-2304167; SBG Management Services, Inc./Fairmount Manor Realty Co., L.P. v. Philadelphia Gas Works, Docket No. C-2012-2304215; and SBG Management Services, Inc./Marshall Square Realty Co., L.P. v. Philadelphia Gas Works, Docket No. C-2012-2304303

Dear Secretary Chiavetta:

Enclosed for electronic filing please find an entry of appearance on behalf of Philadelphia Gas Works ("PGW") for the above-referenced matters. Please note that this entry of appearance adds to and does not replace the existing counsel for PGW that had previously entered their appearance either by listing their names on a prior pleading or by filing a separate entry of appearance. Copies are being served in accordance with the attached Certificate of Service.

If you have any questions regarding this filing, please contact me at your convenience.

Sincerely,



Carl R. Shultz

CRS/jls
Enclosure

cc: Certificate of Service (w/enc)
Hon. Eranda Vero, ALJ (w/enc)
Office of Special Assistants (w/enc via email only)

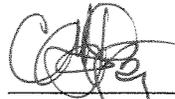
CERTIFICATE OF SERVICE

I hereby certify that this day I served a copy of the foregoing **Entry of Appearance** upon the persons listed below in the manner indicated in accordance with the requirements of 52 Pa. Code Section 1.54.

Via Email and/or First Class Mail

Donna S. Ross, Esquire
Mr. Philip Pulley
Ms. Kathy Treadwell
SBG Management Services, Inc.
P.O. Box 459
Abington, PA 19001
dsross@sbgmanagement.com
phil@sbgmanagement.com
ktreadwell@spgmanagement.com

Date: December 14, 2015



Carl R. Shultz, Esquire

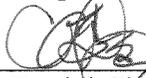
**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

SBG Management Services, Inc. / Elrea Garden Realty Co., L.P.	:	Docket No. C-2012-2304167
v.	:	
Philadelphia Gas Works	:	
	:	
SBG Management Services, Inc. / Fairmount Manor Realty Co., L.P.	:	Docket No. C-2012-2304215
v.	:	
Philadelphia Gas Works	:	
	:	
SBG Management Services, Inc. / Marshall Square Realty Co, L.P.	:	Docket No. C-2012-2304303
v.	:	
Philadelphia Gas Works	:	

ENTRY OF APPEARANCE

In addition to the prior appearances on behalf of Philadelphia Gas Works (“PGW”) and in accordance with 52 Pa. Code § 1.24, please enter the appearance of Daniel Clearfield and Carl R. Shultz on behalf of PGW. PGW requests that any documents issued by the Commission in the above captioned matters, or served on PGW by any party, be served on the undersigned at the physical and email addresses listed below. I certify that Mr. Clearfield and Mr. Shultz are authorized to accept service on behalf of PGW.

Respectfully submitted,



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(PA Atty I.D. 70328)
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Date: December 14, 2015

Attorneys for Philadelphia Gas Works