



March 3, 2021

Secretary's Bureau PA PUC
Attn: Stephen Jakab, Bureau of Technical Utility Services
400 North Street
Harrisburg, PA 17120

RE: Docket Number A-2013-2355561

Our auditors, Rehmann Robson, 1500 W. Big Beaver Rd., 2nd Floor Troy, MI 48084, are conducting an audit of our financial statements as of December 31, 2020 and for the year then ended. Please furnish to them the information requested below in connection with their audit.

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

After signing and dating your reply, please scan and email your reply to josh.katkin@rehmann.com or you may mail it directly to Rehmann Robson, Attn: Josh Katkin, 1249 Griswold St., Suite 201 Detroit, MI 48226. Please specifically identify the nature of, and reasons for, any limitations on your response. We would appreciate receiving your reply by March 12, 2020.

Very truly yours,



Paul Chalupsky, CFO
AP&G Holdings, LLC And Subsidiaries