

Daniel Clearfield  
717.237.7173  
dclearfield@eckertseamans.com

February 7, 2023

**Via Electronic Filing**

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

RE: *SBG Management Services, Inc./Simon Garden Realty Co., L.P. et al., v. Philadelphia Gas Works* Docket Nos. C-2012-2304183; C-2012-2304324; C-2015-2486618; C-2015-2486677; C-2015-2486674; C-2015-2486670; C-2015-2486664; C-2015-2486655; C-2015-2486648; C-2015-2486674

---

Dear Secretary Chiavetta:

On behalf of Philadelphia Gas Works (“PGW”), enclosed please find Rebuttal Testimony and Exhibits of Bernard Cummings, PGW Remand Rebuttal St. No. 1-R with regard to the above-referenced matters. Copies to be served in accordance with the attached Certificate of Service.

Sincerely,



Daniel Clearfield, Esq.

DC/lww  
Enclosure

cc: Hon. Eranda Vero w/enc. (cc: pmcneal@pa.gov)  
Rosemary Chiavetta, (COS only)

## CERTIFICATE OF SERVICE

I hereby certify that this date I served a copy of PGW's Rebuttal Testimony upon the persons listed below in the manner indicated in accordance with the requirements of 52 Pa. Code Section 1.54.

### **VIA EMAIL ONLY**

Shawn M. Rodgers, Esquire  
Patricia M. Starner, Esquire  
Michael Yanoff, Esquire  
Goldstein Law Partners, LLC  
11 Church Road  
Hatfield, PA 19440  
[Srodgers@goldsteinlp.com](mailto:Srodgers@goldsteinlp.com)  
[Pstarner@goldsteinlp.com](mailto:Pstarner@goldsteinlp.com)  
[Myanoff@goldsteinlp.com](mailto:Myanoff@goldsteinlp.com)

Dated: February 7, 2023



---

Daniel Clearfield, Esq.

*Counsel for Philadelphia Gas Works*