

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

ALLEGHENY CEMETERY,
a Pennsylvania nonprofit,

THE HOMEWOOD CEMETERY,
a Pennsylvania nonprofit, and

SMITHFIELD CEMETERY,
a Pennsylvania nonprofit.

PUC Docket No. C-2022-3036595

Complainants,

vs.

PITTSBURGH WATER & SEWER AUTHORITY,
Respondent.

MOTION FOR LEAVE TO AMEND COMPLAINT

AND NOW, comes the Complainants, ALLEGHENY CEMETERY, a Pennsylvania nonprofit (“Allegheny Cemetery”), THE HOMEWOOD CEMETERY, a Pennsylvania nonprofit (“Homewood Cemetery”), and SMITHFIELD CEMETERY, a Pennsylvania nonprofit, a/k/a SMITHFIELD EAST END CEMETERY CORPORATION, a Pennsylvania Non-Profit Corporation (“Smithfield Cemetery”) (collectively referred to as “Complainants”), by and through its attorneys, JONATHAN M. KAMIN, ESQUIRE, DAVID A. WOLF, ESQUIRE, DEBORAH R. ERBSTEIN, ESQUIRE, and the law firm of GOLDBERG, KAMIN & GARVIN, LLP and files the following Motion for Leave to Amend the Complaint and in support thereof states as follows:

1. On or about November 13, 2022 the Complainants filed a two count Complaint in which they alleged that the Pittsburgh Water & Sewer (“PWSA”) has incorrectly calculated the stormwater runoff which forms the basis of the PWSA invoices for 2022 and the PWSA rates, as reflected on the Complainants 2022 PWSA invoices (“Stormwater Charges”), are not just and reasonable and therefore, are in violation of 66 Pa.C.S.A §1301.

2. The Pennsylvania Commonwealth Court has just released an opinion in which it has held that Stormwater Charges constitute a tax. See: *The Borough of West Chester v., Pennsylvania State System of Higher Education and West Chester University of Pennsylvania of the State System of Higher Education*, 2019 WL 3069642 (Pa. Cmwlth. 2023), unreported.

3. In light of the aforesaid decision of the Pennsylvania Commonwealth Court, the Complainants now seek leave to file an Amended Complaint pursuant to 52 Pa. Code §5.91. A true and correct copy of the Complainants' proposed Amended Complaint is attached hereto incorporated herein and marked as **Exhibit "A"**.

4. The proposed Amended Complaint alleges that PWSA has no authority to levy a tax in the form of Stormwater Charges and assuming *arguendo* that it does have authority, the Complainants as non-profits are therefore immune from payment of a tax.

5. Additionally, the Stormwater Charges as a tax together with the applicable credits as applied, violate the Uniformity Clause of the Pennsylvania Constitution, Article VIII, § 1.

6. The right to amend should be "liberally granted at any stage of the proceedings unless there is an error of law or resulting prejudice to an adverse party." *LeBlanc v. Wetzel*, WL 3970069, at *2 (Pa. Cmwlth. 2022), quoting, *Warner v. Zazyczny*, 681 A.2d 1331, 1338 (Pa. 1996).

7. The Amended Complaint would not prejudice PWSA and is not offered in bad faith.

WHEREFORE, the Complainants respectfully request that the Commission enter an Order granting the Complainants leave to file the attached Amend Complaint and granting such other and further relief as the Commission deems necessary and just.

Respectfully submitted,

GOLDBERG, KAMIN & GARVIN, LLP

/s/ David A. Wolf

JONATHAN M. KAMIN, ESQUIRE

jonathank@gkgattorneys.com

DAVID A. WOLF, ESQUIRE

davidw@gkgattorneys.com

DEBORAH R. ERBSTEIN, ESQUIRE

derbstein@gkgattorneys.com

ATTORNEYS FOR COMPLAINANTS,
THE ALLEGHENY CEMETERY, THE
HOMEWOOD CEMETERY AND THE
SMITHFIELD CEMETERY

CERTIFICATE OF SERVICE

I hereby certify that on this 24 day of February, 2023, I served the foregoing MOTION FOR LEAVE TO AMEND COMPLAINT as follows:

Karen O. Moury, Esquire
(kmoury@eckertseamans.com)
Eckert Seamans Cherin & Mellott, LLC
213 Market Street, 8th Floor
Harrisburg, PA 17101
Counsel for PWSA

Lauren M. Burge, Esquire
(lburge@eckertseamans.com)
Eckert Seamans Cherin & Mellott, LLC
600 Grant Street, 44th Floor
Pittsburgh, PA 15219
Counsel for PWSA

GOLDBERG, KAMIN & GARVIN, LLP

/s/ David A. Wolf

JONATHAN M. KAMIN, ESQUIRE

jonathank@gkgattorneys.com

DAVID A. WOLF, ESQUIRE

davidw@gkgattorneys.com

DEBORAH R. ERBSTEIN, ESQUIRE

derbstein@gkgattorneys.com

ATTORNEYS FOR COMPLAINANTS,
THE ALLEGHENY CEMETERY, THE
HOMWOOD CEMETERY AND THE
SMITHFIELD CEMETERY

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

ALLEGHENY CEMETERY,
a Pennsylvania nonprofit,

THE HOMEWOOD CEMETERY,
a Pennsylvania nonprofit, and

SMITHFIELD CEMETERY,
a Pennsylvania nonprofit.

PUC Docket No. 2022-3036595

Complainants,

vs.

PITTSBURGH WATER & SEWER
AUTHORITY,

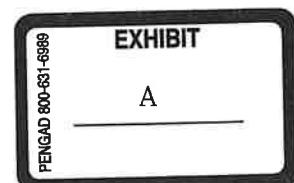
Respondent.

AMENDED COMPLAINT

AND NOW, comes the Plaintiff, ALLEGHENY CEMETERY, a Pennsylvania nonprofit, THE HOMEWOOD CEMETERY, a Pennsylvania nonprofit, and SMITHFIELD CEMETERY, a Pennsylvania nonprofit, a/k/a SMITHFIELD EAST END CEMETERY CORPORATION, a Pennsylvania Non-Profit Corporation, by and through its attorneys, JONATHAN M. KAMIN, ESQUIRE, DAVID A. WOLF, ESQUIRE, DEBORAH R. ERBSTEIN, ESQUIRE, and the law firm of GOLDBERG, KAMIN & GARVIN, LLP and files this Amended Complaint and in support thereof states as follows:

THE PARTIES

1. Complainant, ALLEGHENY CEMETERY, a Pennsylvania nonprofit cemetery, located in the City of Pittsburgh, Allegheny County, is identified as Lot/Block 0080-R-000010000-02, with a mailing address of 4734 Butler Street, Pittsburgh, PA 15201 (hereinafter referred to as "Allegheny Cemetery").



2. Complainant, THE HOMEWOOD CEMETERY, a Pennsylvania nonprofit cemetery, located in the City of Pittsburgh, Allegheny County, is identified as Lot/Block 0127- B-00001-0000-00, with a mailing address of 1599 South Dallas Avenue, Pittsburgh, PA 15217 (hereinafter referred to as "Homewood Cemetery").

3. Complainant, SMITHFIELD CEMETERY, a Pennsylvania nonprofit cemetery, a/k/a SMITHFIELD EAST END CEMETERY CORPORATION, a Pennsylvania Non-Profit Corporation, located in the City of Pittsburgh, Allegheny County, identified at Lot/Block 000127-E-002600000-00, with a mailing address of 1634 South Dallas Avenue, Pittsburgh, PA 152171. (hereinafter referred to as "Smithfield Cemetery") (The Allegheny Cemetery, the Homewood Cemetery and the Smithfield Cemetery are hereinafter collectively referred to as the "Complainants").

4. Respondent, the PITTSBURGH WATER AND SEWER AUTHORITY (hereinafter referred to as "PWSA"), is a municipal authority, which upon information and belief, is a regulated public utility corporation, duly organized and existing under the laws of the Commonwealth of Pennsylvania, duly authorized to transact business in the Commonwealth of Pennsylvania, with a mailing address of Penn Liberty Plaza I, 1200 Penn Avenue, Pittsburgh, PA 15222.

JURISDICTION

5. The Pennsylvania Public Utility Commission (hereinafter referred to as "Commission and/or PUC") has jurisdiction over this matter pursuant to 66 Pa.C.S.A. §331.

6. Act 65 of 2017 directed the PUC to begin oversight of PWSA on April 1, 2018.

FACTUAL ALLEGATIONS

7. Allegheny Cemetery received from PWSA invoices in June of 2022 for **Storm Water fee of \$4,809.70 with an annual fee for 2022 of \$57,717.00**. True and correct copies of the PWSA invoices for June of 2022 directed to the Allegheny Cemetery are attached hereto, incorporated herein and marked as **Exhibit "A"** (hereinafter "Allegheny Cemetery Stormwater Invoices").

8. The Allegheny Cemetery Stormwater Invoices are identified by PWSA as Account numbers:

5018599-1000629
5018600-1015125
5018601-1000634
5018602-1015126
5018603-1015127

9. Homewood Cemetery received from PWSA invoices in June of 2022 for **Storm Water fee of \$2,374.48 with an annual fee for 2022 of \$28,493.00**. True and correct copies of the PWSA invoices for June of 2022 directed to the Homewood Cemetery are attached hereto, incorporated herein and marked as **Exhibit "B"** (hereinafter "Homewood Cemetery Stormwater Invoices").

10. The Homewood Cemetery Stormwater Invoices are identified by PWSA as Account numbers:

5042300-1006380
5042302-1006379
5042303-1018371
5042301-1018370

11. Smithfield Cemetery received from PWSA invoices in June of 2022 for **Storm Water fee of \$915.46 with an annual charge for 2022 of \$10,985.00**. True and correct copies of the PWSA invoices for June of 2022 directed to the Smithfield Cemetery are attached hereto, incorporated herein and marked as **Exhibit "C"** (hereinafter "Smithfield Cemetery Stormwater Invoices"). (The Allegheny Cemetery Stormwater Invoices, the Homewood Cemetery Stormwater Invoices and the Smithfield Cemetery Stormwater Invoices are collectively referred to as the "Stormwater Charges").

12. The Smithfield Cemetery Stormwater Invoices are identified by PWSA as Account numbers:

5042336-1006381
5042337-1006382
5042338-1006383

COUNT I
MISCALCULATION OF STORMWATER CHARGES

13. Complainant incorporates by reference its averments set forth in the preceding paragraphs as if the same were fully set forth herein.

14. In 1972, Congress created an amendment to the Federal Water Pollution Control Act ("Clean Water Act") which required NPDES permits for the discharge of any pollutants into the waters of the United States.

15. In 1987, Congress amended the CWA requiring a comprehensive national plan program for addressing the problem of stormwater discharge.

16. Stormwater pollution occurs when runoff drains off of the land, delivering water into receiving waterbodies.

17. Where roadways are connected to a storm sewer system, the water cannot be absorbed into the ground and has no time to evaporate.

18. The aforesaid volume of the runoff correlates to the amount of impervious cover in the given area.

19. Notwithstanding the aforesaid, the Complainants believe and therefore aver that the Allegheny Cemetery Stormwater Invoices, the Homewood Cemetery Stormwater Invoices, and the Smithfield Cemetery Stormwater Invoices are erroneous for the following reasons:

- a. They miscalculate the area of the impervious surfaces contained in each of the aforesaid cemeteries; and
- b. The impervious surface calculations which are used as the basis for each of the aforesaid Stormwater Invoices fails to take into account the unique nature of each cemetery which significantly minimizes stormwater runoff when compared to any other similarly situated rate payors and therefore the calculators on which form the bases of the Stormwater Invoices are inequitable as applied.

20. Not all of the roads contained in the aforesaid cemeteries contain stormwater drains.

21. Most of the stormwater drains in the cemeteries were in place in the 1800's and have collapsed or are clogged.

22. Many of the roads contained in the aforesaid cemeteries do not have any curbs, therefore most of the Stormwater flows onto the cemetery lands and not into the PWSA stormwater system.

23. The stormwater calculations associated with the Complainants cemeteries fails to take into account that they are comprised of significant acres of open land, trees and ponds as follows:

- a. **Allegheny Cemetery**
 - i. 300 acres
 - ii. two (2) ponds
 - iii. approximately 3,000 trees

- b. **Homewood Cemetery**
 - i. 200 acres
 - ii. Two (2) ponds
 - iii. approximately 2,000 trees

- c. **Smithfield Cemetery**
 - i. 24 acres
 - ii. approximately 150 trees

24. The Complainants believe and therefore aver, taking into account the unique nature of their properties, including but not limited to the geographical area, number of trees, lack of working stormwater drains, and ponds in which the stormwater is collected, that PWSA's calculation of Stormwater Charges are incorrect.

25. The miscalculation of the Stormwater Charges has resulted in erroneous Storm Water Invoices being issued to the Complainants by Respondent PWSA.

26. All Stormwater Charges should be stayed pending Respondent PWSA performing a storm water calculation taking into account the unique nature of their properties, including but not limited to the geographical area, number of trees, lack of working stormwater drains, and ponds in which the stormwater is collected on the Complainants' properties.

WHEREFORE, the Complainants, The Allegheny Cemetery, the Homewood Cemetery and the Smithfield Cemetery, respectfully request that the Commission enter an Order directing the Respondent, the Pittsburgh Water and Sewer Authority perform a storm water calculation for the Complainants properties, taking into account the unique nature of their properties, including but not limited to the geographical area, number of trees, lack of working stormwater drains, and ponds in which the stormwater is collected, to stay all charges related to said Stormwater Charges and to grant such other and further relief as the Commission deems necessary and just.

COUNT II
PWSA's RATES ARE IN VIOLATION OF 66 Pa.C.S.A. §1301

27. Complainant incorporates by reference its averments set forth in the preceding paragraphs as if the same were fully set forth herein.

28. The Allegheny Cemetery is identified as Lot/Block 0080-R-00001-0000-02 on the Allegheny County Real Estate Department website.

29. The Homewood Cemetery is identified as Lot/Block 0127-B-00001-0000-00 on the Allegheny County Real Estate Department website.

30. The Smithfield Cemetery is identified as Lot/Block 0127-E-00260-0000-00 on the Allegheny County Real Estate Department website.

31. The Allegheny Cemetery, the Homewood Cemetery, and the Smithfield Cemetery are all exempt from real estate taxation. True and correct copies of the applicable pages from the Allegheny County Department of Real Estate, Office of Assessment website indicating tax exemption for The Allegheny Cemetery, The Homewood Cemetery, and the Smithfield Cemetery are attached hereto and marked as **Exhibits "D", "E", and "F"** respectively.

32. The Allegheny Cemetery, the Homewood Cemetery, and the Smithfield Cemetery are recognized as nonprofit mutual cemeteries pursuant to Section 501(c)(13) of the Internal Revenue Code and thereby tax exempt)

33. The fees that have been collected by the Allegheny Cemetery, the Homewood Cemetery, and the Smithfield Cemetery relating to the interment of remains have been set aside for perpetual care of the graves.

34. The nature of a cemetery is that a one-time fee is charged.

35. No further fees can be assessed and billed.

36. The Philadelphia Water Department has recognized the operating nature of cemeteries including their tax exemption and as such has classified parcels that are used exclusively as cemeteries and are classified as such by the Office of Property Assessment (OPA) as eligible for exemption from stormwater charges.

37. The Smithfield Cemetery was originally church property and subsequently acquired by the Homewood Cemetery.

38. 66 Pa.C.S.A. §1301 mandates that every rate made, demanded or received by any public utility shall be just and reasonable, and in conformity with regulations or orders of the Commission.

39. In light of the foregoing, it is unjust and unreasonable for the Allegheny Cemetery, the Homewood Cemetery, and the Smithfield Cemetery not to be exempted by PWSA from Stormwater Charges.

WHEREFORE, the Complainants, The Allegheny Cemetery, the Homewood Cemetery and the Smithfield Cemetery, respectfully request that the Commission to enter and Order directing the Respondent, the Pittsburgh Water and Sewer Authority classify the Complainants as exempt from Stormwater Charges, direct the PWSA to refund to the Complainants all fees paid to PWSA pursuant to the Stormwater Charges and grant such other and further relief as the Commission deems necessary and just.

COUNT III
PWSA'S STORMATER CHARGES CONSTITUTE A TAX
IMPOSED UPON THE COMPLAINANTS WITHOUT AUTHORITY

40. Complainant incorporates by reference its averments set forth in the preceding paragraphs as if the same were fully set forth herein.

41. On or about November 18, 2021, the PUC approved the PWSA's "new stormwater fee", which would be in force and effect as of January 12, 2022.

42. Subsequent thereto, as set forth above and as evidenced by the invoices attached hereto, the Complainants received invoices from PWSA for Stormwater Charges.

43. PWSA is a municipal authority created pursuant to the Municipal Authorities Act, May 2, 1945, P.L. 382, as amended, 53 P.S. Section 301 and is therefore a "local agency" under the Political Subdivision Tort Claims Act, 42 Pa.C.S.A. Sections 850 *et seq.*

44. 53 Pa. C.S.A. § 5607, entitled "Purposes and Powers", provides that every authority incorporated under this chapter shall be a body corporate and politic for projects of the following kind and character:

(18) Storm water planning, management and implementation as defined in the articles of incorporation by the governing body. Authorities, existing as of the effective date of this paragraph, already operating storm water controls as part of a combined sewer system, sanitary sewer system or flood control project may continue to operate those projects.

45. The power of taxation lies solely with the General Assembly of the Commonwealth, and that without a grant or delegation of power to tax by acts of the General Assembly, a municipality has no power to tax. *Appeal of Harrisburg Sch. Dist.*, 417 A.2d 848, 850 (Pa.Cmwlth. 1980).

46. As the Commonwealth Court found in *The Borough of West Chester v., Pennsylvania State System of Higher Education and West Chester University of Pennsylvania of the State System of Higher Education*, 2019 WL 3069642 (Pa. Cmwlth. 2023), unreported, the classic tax is "imposed by a legislature upon many, or all citizens[. It] ... raises money, [is] contributed to a general fund, and [is] spent for the benefit of the entire community.

47. In addition, a tax is an "**enforced contribution** to provide for the support of government." *Id.*

48. A municipal charge, which is “imposed” upon an individual or entity, without any regard to the extent or value of the use made of the services, if any, has the legal effect of being deemed a tax.

49. As provided for in PWSA “Stormwater Fee Credit Manual” (“PWSA Manual”), the “Stormwater Management Service Charge”, discussed above, is defined as:

The service charge imposed by PWSA under its Stormwater Tariff, as amended from time to time, on each customer for their property’s use of the Stormwater system and other stormwater services provided by PWSA.

A true and correct copy of the PWSA Manual is attached hereto, marked as **Exhibit “G”** and made a part hereof.

50. Based on the aforesaid, the Stormwater Charges sought to be imposed upon the Complainants by the PWSA is a tax.

51. PWSA has no authority to impose a tax upon the Complainants.

52. PWSA has no direct measure of Complainants’ purported use of the PWSA Stormwater system.

53. Assuming *arguendo* PWSA seeks to characterize the Stormwater Charges as a fee, rather than a tax, this argument fails because the Complainants are under no contractual obligation to pay the Stormwater Charges.

54. Similarly, any argument that the Stormwater Charges are “assessments” also fails because they are not a subsidy for a particular project of **limited duration**.

55. Moreover, the PWSA Manual specifically provides that the Stormwater Charges is to “provide a dedicated source of revenue for the construction, operation and maintenance of PWSA’s stormwater infrastructure.” See **Exhibit “G”** at p. 3.

56. Such projects are not of limited duration and therefore, the Stormwater Charges can be deemed an assessment, but rather are a tax.

WHEREFORE, the Complainants, The Allegheny Cemetery, the Homewood Cemetery and the Smithfield Cemetery, respectfully request that the Commission enter an Order finding that the Stormwaters Charges sought to be imposed by Pittsburgh Water and Sewer Authority upon the Complainants is a tax and therefore, *void ab initio*, direct the PWSA to refund to the Complainants all fees paid to PWSA pursuant to the Stormwater Charges (tax) together with such other and further relief as the Commission deems necessary and just.

COUNT IV
THE COMPLAINANTS ARE NON-PROFIT ENTITIES WHO ARE EXEMPT
FROM THE TAX SOUGHT TO BE IMPOSED BY PWSA FOR STORMWATER
CHARGES

57. Complainant incorporates by reference its averments set forth in the preceding paragraphs as if the same were fully set forth herein.

58. The Stormwater Charges sought to be imposed by PWSA upon the Complainants seeks to subsidize, on an ongoing basis, the operation, maintenance, repair, replacement and improvement of the Stormwater System.

59. Moreover, the Stormwater Charges sought to be imposed by PWSA upon the Complainants benefits not individual properties, but rather yields a common benefit shared by all residents, generally.

60. The Allegheny Cemetery, the Smithfield Cemetery and the Homewood Cemetery, are all, according to the Pennsylvania Department of State, Corporation Bureau, “non-profit domestic corporations”. True and correct copies of the filings with the Pennsylvania Department of State, Corporation Bureau are collectively attached hereto, marked as **Exhibit “H”**.

61. In addition, the Internal Revenue Service recognizes the Complainants as non-profit entities under Section 501(c)(13) of the Internal Revenue Code. True and correct copies of the IRS tax exemption letters are collectively attached hereto, marked as **Exhibit “I”**.

62. Based on the aforesaid, the Complainants are immune from taxation.

63. Because the Stormwater Charges constitute a tax, the Complainants, as tax-exempt are immune from payment.

WHEREFORE, the Complainants, The Allegheny Cemetery, the Homewood Cemetery and the Smithfield Cemetery, respectfully request that the Commission enter an Order finding that the Stormwaters Charges sought to be imposed by Pittsburgh Water and Sewer Authority upon the Complainants is a tax, from which the Complainants are immune due to their tax-exempt status, direct the PWSA to refund to the Complainants all fees paid to PWSA pursuant to the Stormwater Charges together with such other and further relief as the Commission deems necessary and just.

COUNT V
PWSA’s STORMWATER CHARGES VIOLATE THE UNIFORMITY CLAUSE OF
THE PENNSYLVANIA CONSTITUTION, ARTICLE VIII, § 1

64. Complainant incorporates by reference its averments set forth in the preceding paragraphs as if the same were fully set forth herein.

65. As set forth in the 2022 PWSA Manual, “all customers are charged based upon their property’s impervious area.” See **Exhibit “G”** at p. 5.

66. The PWSA Manual further provides that:

PWSA has developed a system of stormwater fee credits for customers who take steps to reduce stormwater runoff leaving their property and entering PWSA’s stormwater management system and natural receiving waters such as Saw Mill Run and the Allegheny, Monongahela and Ohio Rivers.

See **Exhibit “G”** at p. 6.

67. The PWSA Manual goes on to provide:

Residential and non-residential customers are eligible for different credits as detailed in the sections below.

See **Exhibit "G"** at p. 6.

68. With regard to "Residential Customers", the PWSA Manual states:

A residential stormwater credit reduces a customer's stormwater charge by 50%. Residential customers can receive a stormwater credit by controlling $\frac{3}{4}$ of an inch of runoff from their property's impervious surfaces.

See **Exhibit "G"** at p. 6.

69. In contrast, the PWSA Manual, entitled "Non-Residential Customers" provides that Non-Residential Customers can receive a stormwater fee credit between 60% and 45% depending on the amount of water which is prevented from running off impervious surfaces, on property, and getting into streams and rivers.

70. As set forth above, the Stormwater Charges are a tax.

71. The effect of the "credit" is to reduce the Stormwater Charges (tax) sought to be imposed by PWSA upon both residential and/or non-residential customers.

72. Assuming *arguendo* that the Stormwater Charges, as a tax, is permissible, when the "credits" are applied, to different classes of property owners (residential vs. nonresidential) its operation or effect produces arbitrary, unjust or unreasonably discriminatory results. See Article VIII, § 1.

73. Such discrimination violates the Uniformity Clause and should be deemed *void ab initio*.

WHEREFORE, the Complainants, The Allegheny Cemetery, the Homewood Cemetery and the Smithfield Cemetery, respectfully request that the Commission enter an Order finding that the Stormwaters Charges sought to be imposed by Pittsburgh Water and Sewer Authority, together with the applicable “credits” provided for in the Stormwater Fee Credit Manual violates the Uniformity Clause of the Pennsylvania Constitution, Article VIII, § 1 and therefore, the Stormwater Charges are deemed *void ab initio*, direct the PWSA to refund to the Complainants all fees paid to PWSA pursuant to the Stormwater Charges together with such other and further relief as the Commission deems necessary and just.

Respectfully submitted,

GOLDBERG, KAMIN & GARVIN, LLP

By: _____
DAVID A. WOLF, ESQUIRE
JONATHAN M. KAMIN, ESQUIRE
DEBORAH R. ERBSTEIN, ESQUIRE
Attorneys for Complainants



Bill Date
07/13/2022

Account Number
5018599-1000629

Page 1 of 2

Billing Statement for
ALLEGHENY CEMETERY
Service Location: 4734 BUTLER ST

Need Assistance?

Contact Center
412-255-2423 - Press Menu Option #5
Pay-By-Phone 24 hours a day / 7 days a week
1-833-660-1366

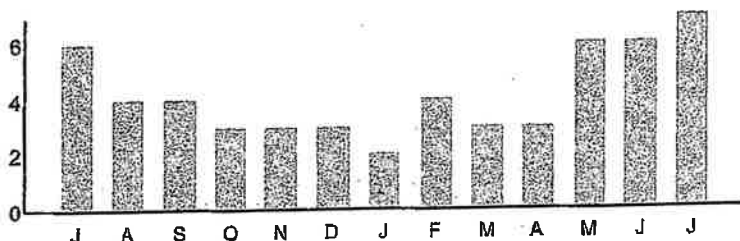
JUL 19 2022

Billing Summary

PRIOR BALANCE \$1,313.36	-	PAYMENTS \$1,313.36	=	ACCOUNT BALANCE \$0.00	+	CURRENT CHARGES \$1,483.73	=	TOTAL BALANCE \$1,483.73
------------------------------------	---	-------------------------------	---	----------------------------------	---	--------------------------------------	---	------------------------------------

My Water Usage

Average Monthly Usage in 1,000 Gallons



7,000
Total gallons used
this period

218
Average gallons used
per day

7,000 Gallons / 32 Days = 218 Average Daily Gallons

Customer Assistance Programs



Having difficulty paying your PWSA bill?

Call Dollar Energy Fund at
1-866-762-2348 to see if you qualify for:

1. Relief from your fixed, monthly PWSA charges plus forgiveness on past due balances if you are on an active payment plan
2. A cash grant to help pay your past due charges
3. Protection from shut-off in winter months
4. Reimbursement for private side lead line replacement



1200 Penn Avenue, Pittsburgh, PA 15222

MAKE CHECK OR MONEY ORDER
PAYABLE TO: PWSA

Account Number
5018599-1000629

Due on
08/02/2022

TOTAL BALANCE
\$1,483.73

A 10% annual late payment
charge applies to all
unpaid bills.

AMOUNT ENCLOSED

ALLEGHENY CEMETERY
4734 BUTLER ST
PITTSBURGH PA 15201-2951



Thank you for being a valued customer.

5018599100062908022022100001483731

PENGAD 800-631-6080

EXHIBIT

A

My Billing Details

Previous Balance	\$1,313.36
Payment - 06/30/2022 - Thank You	-\$1,313.36
Current Charges	\$1,483.73
Total Due On or Before 06/02/2022	\$1,483.73

Current Charges	\$1,483.73
PWSA	
Water Minimum	\$306.23
Wastewater Conveyance Minimum	\$119.36
Distribution System Improvement Charge	\$21.28
Stormwater Fee: 161.4 @ 5.96 per ERU	\$961.94

Allegheny County Sanitary Authority	
Charges billed on behalf of ALCOSAN	
Sewage Treatment	\$74.92

My Meter Readings

Meter #: 60927389	Type: Commercial
Current: 436,000	07/10/2022 Actual
Previous: 429,000	06/08/2022 Actual
Usage: 7,000	
Days of Service: 32	



Did you know that you can pay your PWSA bill for free? Enroll in paperless billing, sign up for Zipcheck, or mail your bill coupon with payment to:

The Pittsburgh Water and Sewer Authority
1200 Penn Avenue, Pittsburgh, PA 15222

Pay-By-Phone
1-833-660-1366 - 24 hours a day / 7 days a week

Customer Service
412-255-2423 (Press Option #5) or info@pgh2o.com
Monday through Friday from 8 AM to 6 PM

24/7 Water/Sewer Emergency
412-255-2423 (Press Option #1)

Customer Assistance Programs
If you are having difficulty paying your PWSA bill, call Dollar Energy Fund at 1-866-762-2348 to see if you qualify for our assistance programs. pgh2o.com/CAP

Credits and Incentives
PWSA offers a stormwater credit and incentive program to encourage all customers to install stormwater solutions on their property. Doing so could reduce your bill while helping to control stormwater. pgh2o.com/stormwater-fee

Please register any questions or complaints about your bill prior to the due date. Visit pgh2o.com for more information or to view a current rate brochure.

PWSA bills on behalf of ALCOSAN for sewage treatment. ALCOSAN's rates are separate from PWSA. Their rates are set annually and the amount that they charge for sewage treatment is reflected in your bill from PWSA. If you have any questions regarding your ALCOSAN charges, please contact ALCOSAN at 412-766-6696.

Per Section A.1.a of PWSA's Supplemental Service Conditions, "...unpaid water, wastewater and/or stormwater charges are a lien against the property."

PAY YOUR PITTSBURGH WATER AND SEWER AUTHORITY BILL WITH CASH AT PARTICIPATING STORES.

Bring this barcode with you to make a payment. Payments are recognized immediately and are posted on the next business day.

Retailer Instructions:

1. SCAN the customer's barcode.
2. The register will PROMPT you to enter an amount.
3. ENTER the amount the customer wants to pay.
4. COLLECT the desired cash amount (and fee, if applicable).
5. When the transaction is COMPLETE hand customer the receipt.



799366438020006371683195627881

By accepting or using this barcode to make a payment, you agree to the full terms and conditions, available at www.pgh2o.com/payments. After successful payment using this barcode, you may retrieve your full detailed receipt at www.pgh2o.com/pay/receipt.

For PWSA Customer Service, please call 412-255-2423 and press option 5.

powered by
KUBRAEZ-PAY.



Other convenient ways to pay:



Make one time payments via pgh2o.com.



Enroll in eBilling to go green, make fee free payments, and view bills and inserts via pgh2o.com.



Make payment via telephone at 412-255-2423 and press option 2.

PLEASE MAIL TO BELOW ADDRESS.



THE PITTSBURGH WATER AND SEWER AUTHORITY
PO BOX 747055
PITTSBURGH, PA 15274-7055



Bill Date
07/13/2022

Account Number
5018600-1015125

Page 1 of 2

Billing Statement for ALLEGHENY CEMETERY

Service Location: 4734 BUTLER ST

Need Assistance?

Contact Center
412-255-2423 - Press Menu Option #5
Pay-By-Phone 24 hours a day / 7 days a week
1-833-660-1366

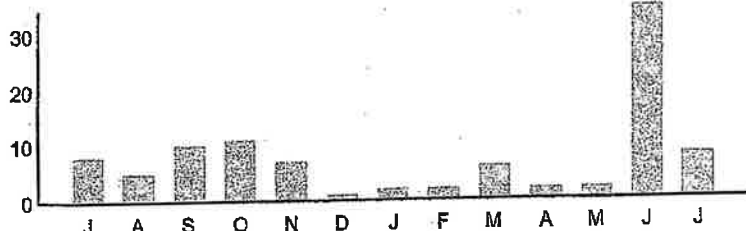
JUL 19 2022

Billing Summary

PRIOR BALANCE \$1,951.42	-	PAYMENTS \$1,951.42	=	ACCOUNT BALANCE \$0.00	+	CURRENT CHARGES \$1,493.46	=	TOTAL BALANCE \$1,493.46
------------------------------------	---	-------------------------------	---	----------------------------------	---	--------------------------------------	---	------------------------------------

My Water Usage

Average Monthly Usage in 1,000 Gallons



8,000
Total gallons used
this period

242
Average gallons used
per day

8,000 Gallons / 33 Days = 242 Average Daily Gallons

Customer Assistance Programs



Having difficulty paying your PWSA bill?

Call Dollar Energy Fund at
1-866-762-2348 to see if you qualify for:

1. Relief from your fixed, monthly PWSA charges plus forgiveness on past due balances if you are on an active payment plan
2. A cash grant to help pay your past due charges
3. Protection from shut-off in winter months
4. Reimbursement for private side lead line replacement



1200 Penn Avenue, Pittsburgh, PA 15222

MAKE CHECK OR MONEY ORDER
PAYABLE TO: PWSA

Account Number
5018600-1015125

Due on
08/02/2022

TOTAL BALANCE
\$1,493.46

A 10% annual late payment charge applies to all unpaid bills.

AMOUNT ENCLOSED

ALLEGHENY CEMETERY
4734 BUTLER ST
PITTSBURGH PA 15201-2951



Thank you for being a valued customer.

501860010151250802202210000149346

My Billing Details

Previous Balance	\$1,951.42
Payment - 06/30/2022 - Thank You	-\$1,951.42
Current Charges	\$1,493.46
Total Due On or Before 08/02/2022	\$1,493.46

Current Charges	\$1,493.46
PWSA	
Water Minimum	\$306.23
Wastewater Conveyance Minimum	\$119.36
Distribution System Improvement Charge	\$21.28
Stormwater Fee: 161.4 @ 5.96 per ERU	\$961.94

Allegheny County Sanitary Authority	
Charges billed on behalf of ALCOSAN	
Sewage Treatment	\$84.65

My Meter Readings

This bill is based on an estimated reading, please call 412-255-2423.

Meter #: B47973120	Type: Commercial
Current: 1,351,000	07/11/2022 Estimated
Previous: 1,343,000	06/08/2022 Estimated
<hr/>	
Usage:	8,000
Days of Service:	33



Did you know that you can pay your PWSA bill for free? Enroll in paperless billing, sign up for Zipcheck, or mail your bill coupon with payment to:

The Pittsburgh Water and Sewer Authority
1200 Penn Avenue, Pittsburgh, PA 15222

Pay-By-Phone
1-833-660-1366 - 24 hours a day / 7 days a week

Customer Service
412-255-2423 (Press Option #5) or info@pgh2o.com
Monday through Friday from 8 AM to 6 PM

24/7 Water/Sewer Emergency
412-255-2423 (Press Option #1)

Customer Assistance Programs
If you are having difficulty paying your PWSA bill, call Dollar Energy Fund at 1-866-762-2348 to see if you qualify for our assistance programs. pgh2o.com/CAP

Credits and Incentives
PWSA offers a stormwater credit and incentive program to encourage all customers to install stormwater solutions on their property. Doing so could reduce your bill while helping to control stormwater. pgh2o.com/stormwater-fee

Please register any questions or complaints about your bill prior to the due date. Visit pgh2o.com for more information or to view a current rate brochure.

PWSA bills on behalf of ALCOSAN for sewage treatment. ALCOSAN's rates are separate from PWSA. Their rates are set annually and the amount that they charge for sewage treatment is reflected in your bill from PWSA. If you have any questions regarding your ALCOSAN charges, please contact ALCOSAN at 412-766-6696.

Per Section A.1.a of PWSA's Supplemental Service Conditions, "...unpaid water, wastewater and/or stormwater charges are a lien against the property."

PAY YOUR PITTSBURGH WATER AND SEWER AUTHORITY BILL WITH CASH AT PARTICIPATING STORES.

Bring this barcode with you to make a payment.
Payments are recognized immediately and are posted on the next business day.

Retailer Instructions:

1. SCAN the customer's barcode.
2. The register will PROMPT you to enter an amount.
3. ENTER the amount the customer wants to pay.
4. COLLECT the desired cash amount (and fee, if applicable).
5. When the transaction is COMPLETE hand customer the receipt.

799366438020006371683195627899

By accepting or using this barcode to make a payment, you agree to the full terms and conditions, available at vanilladirect.com/pay/terms. After successful payment using this barcode, you may receive your full detailed e-receipt at vanilladirect.com/pay/e-receipt.
For PWSA Customer Service, please call 412-255-2423 and press option 5.

powered by KUBRAEZPAY

Other convenient ways to pay:



Make one time payments via pgh2o.com.



Enroll in eBilling to go green, make fee free payments, and view bills and inserts via pgh2o.com.



Make payment via telephone at 412-255-2423 and press option 2.

PLEASE MAIL TO BELOW ADDRESS.



THE PITTSBURGH WATER AND SEWER AUTHORITY
PO BOX 747055
PITTSBURGH, PA 15274-7055



Bill Date
07/13/2022

Account Number
5018601-1000634

Page 1 of 2

Billing Statement for ALLEGHENY CEMETERY Service Location: 4734 BUTLER ST

Need Assistance?

Contact Center
412-255-2423 - Press Menu Option #5
Pay-By-Phone 24 hours a day / 7 days a week
1-833-660-1366

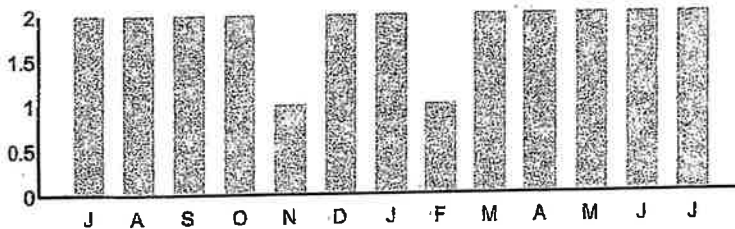
JUL 19 2022

Billing Summary

PRIOR BALANCE \$1,274.44	-	PAYMENTS \$1,274.44	=	ACCOUNT BALANCE \$0.00	+	CURRENT CHARGES \$1,435.08	=	TOTAL BALANCE \$1,435.08
------------------------------------	---	-------------------------------	---	----------------------------------	---	--------------------------------------	---	------------------------------------

My Water Usage

Average Monthly Usage in 1,000 Gallons

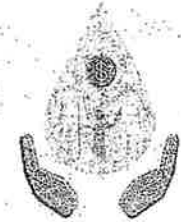


2,000
Total gallons used
this period

62
Average gallons used
per day

2,000 Gallons / 32 Days = 62 Average Daily Gallons

Customer Assistance Programs



Having difficulty paying your PWSA bill?

Call Dollar Energy Fund at
1-866-762-2348 to see if you qualify for:

1. Relief from your fixed, monthly PWSA charges plus forgiveness on past due balances if you are on an active payment plan
2. A cash grant to help pay your past due charges
3. Protection from shut-off in winter months
4. Reimbursement for private side lead line replacement



1200 Penn Avenue, Pittsburgh, PA 15222

MAKE CHECK OR MONEY ORDER
PAYABLE TO: PWSA

Account Number
5018601-1000634

Due on
08/02/2022

TOTAL BALANCE
\$1,435.08

A 10% annual late payment
charge applies to all
unpaid bills.

AMOUNT ENCLOSED

ALLEGHENY CEMETERY
4734 BUTLER ST
PITTSBURGH PA 15201-2951



Thank you for being a valued customer.

5018601100063408022022100001435082

My Billing Details

Previous Balance	\$1,274.44
Payment - 06/30/2022 - Thank You	-\$1,274.44
Current Charges	\$1,435.08
Total Due On or Before 08/02/2022	\$1,435.08

Current Charges	\$1,435.08
PWSA	
Water Minimum	\$306.23
Wastewater Conveyance Minimum	\$119.36
Distribution System Improvement Charge	\$21.28
Stormwater Fee: 161.4 @ 5.96 per ERU	\$961.94

Allegheny County Sanitary Authority	
Charges billed on behalf of ALCOSAN	
Sewage Treatment	\$26.27

My Meter Readings

Meter #: 7137085639	Type: Commercial
Current:	887,000 07/10/2022 Actual
Previous:	885,000 06/08/2022 Actual
Usage:	2,000
Days of Service:	32



Did you know that you can pay your PWSA bill for free? Enroll in paperless billing, sign up for Zipcheck, or mail your bill coupon with payment to:

The Pittsburgh Water and Sewer Authority
1200 Penn Avenue, Pittsburgh, PA 15222

Pay-By-Phone
1-833-660-1366 - 24 hours a day / 7 days a week

Customer Service
412-255-2423 (Press Option #5) or info@pgh2o.com
Monday through Friday from 8 AM to 6 PM

24/7 Water/Sewer Emergency
412-255-2423 (Press Option #1)

Customer Assistance Programs
If you are having difficulty paying your PWSA bill, call Dollar Energy Fund at 1-866-762-2348 to see if you qualify for our assistance programs. pgh2o.com/CAP

Credits and Incentives
PWSA offers a stormwater credit and incentive program to encourage all customers to install stormwater solutions on their property. Doing so could reduce your bill while helping to control stormwater. pgh2o.com/stormwater-fee

Please register any questions or complaints about your bill prior to the due date. Visit pgh2o.com for more information or to view a current rate brochure.

PWSA bills on behalf of ALCOSAN for sewage treatment. ALCOSAN's rates are separate from PWSA. Their rates are set annually and the amount that they charge for sewage treatment is reflected in your bill from PWSA. If you have any questions regarding your ALCOSAN charges, please contact ALCOSAN at 412-766-6696.

Per Section A.1.a of PWSA's Supplemental Service Conditions, "...unpaid water, wastewater and/or stormwater charges are a lien against the property."

PAY YOUR PITTSBURGH WATER AND SEWER AUTHORITY BILL WITH CASH AT PARTICIPATING STORES.

Bring this barcode with you to make a payment. Payments are recognized immediately and are posted on the next business day.

Retailer Instructions:

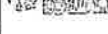
1. SCAN the customer's barcode.
2. The register will PROMPT you to enter an amount.
3. ENTER the amount the customer wants to pay.
4. COLLECT the desired cash amount (and fee, if applicable).
5. When the transaction is COMPLETE hand customer the receipt.



799366438020006371683195627907

By accepting or using this barcode to make a payment, you agree to the full terms and conditions, available at vanilladirect.com/payterms. After successful payment using this barcode, you may retrieve your full detailed e-receipt at vanilladirect.com/pay/receipt. For PWSA Customer Service, please call 412-255-2423 and press option 5.

powered by KUBRAEZ.PAY



Other convenient ways to pay:



Make one time payments via pgh2o.com.



Enroll in eBilling to go green, make fee free payments, and view bills and inserts via pgh2o.com.



Make payment via telephone at 412-255-2423 and press option 2.

PLEASE MAIL TO BELOW ADDRESS.



THE PITTSBURGH WATER AND SEWER AUTHORITY
PO BOX 747055
PITTSBURGH, PA 15274-7055



Bill Date
07/13/2022

Account Number
5018602-1015126

Page 1 of 2

Billing Statement for
ALLEGHENY CEMETERY
Service Location: 4734 BUTLER ST

Need Assistance?

Contact Center

412-255-2423 - Press Menu Option #5

Pay-By-Phone 24 hours a day / 7 days a week

1-833-660-1366

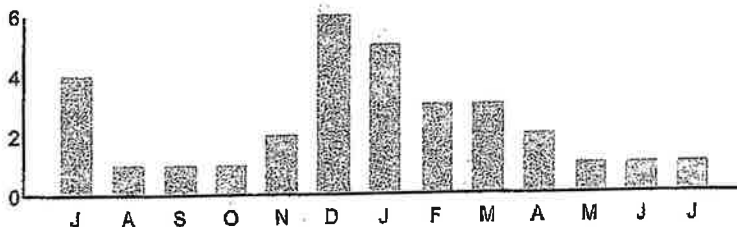
JUL 19 2022

Billing Summary

PRIOR BALANCE \$953.48	-	PAYMENTS \$953.48	=	ACCOUNT BALANCE \$0.00	+	CURRENT CHARGES \$1,114.12	=	TOTAL BALANCE \$1,114.12
----------------------------------	---	-----------------------------	---	----------------------------------	---	--------------------------------------	---	------------------------------------

My Water Usage

Average Monthly Usage in 1,000 Gallons



1,000
Total gallons used
this period

31
Average gallons used
per day

1,000 Gallons / 32 Days = 31 Average Daily Gallons

Customer Assistance Programs



Having difficulty paying your PWSA bill?

Call Dollar Energy Fund at
1-866-762-2348 to see if you qualify for:

1. Relief from your fixed, monthly PWSA charges plus forgiveness on past due balances if you are on an active payment plan
2. A cash grant to help pay your past due charges
3. Protection from shut-off in winter months
4. Reimbursement for private side lead line replacement



1200 Penn Avenue, Pittsburgh, PA 15222

MAKE CHECK OR MONEY ORDER
PAYABLE TO: PWSA

Account Number
5018602-1015126

Due on
08/02/2022

TOTAL BALANCE
\$1,114.12

A 10% annual late payment
charge applies to all
unpaid bills.

AMOUNT ENCLOSED

ALLEGHENY CEMETERY
4734 BUTLER ST
PITTSBURGH PA 15201-2951



Thank you for being a valued customer.

5018602101512608022022100001114123

My Billing Details

Previous Balance	\$953.48
Payment - 06/30/2022 - Thank You	-\$953.48
Current Charges	\$1,114.12
Total Due On or Before 08/02/2022	\$1,114.12

Current Charges	\$1,114.12
PWSA	
Water Minimum	\$94.17
Wastewater Conveyance Minimum	\$35.01
Distribution System Improvement Charge	\$6.46
Stormwater Fee: 161.4 @ 5.96 per ERU	\$961.94

Allegheny County Sanitary Authority	
Charges billed on behalf of ALCOSAN	
Sewage Treatment	\$16.54

My Meter Readings

Meter #: 7101075821 Type: Commercial

Current:	498,000	07/10/2022	Actual
Previous:	497,000	06/08/2022	Actual

Usage:	1,000
Days of Service:	32



Did you know that you can pay your PWSA bill for free? Enroll in paperless billing, sign up for Zipcheck, or mail your bill coupon with payment to:

The Pittsburgh Water and Sewer Authority
1200 Penn Avenue, Pittsburgh, PA 15222

Pay-By-Phone
1-833-660-1366 - 24 hours a day / 7 days a week

Customer Service
412-255-2423 (Press Option #5) or info@pgh2o.com
Monday through Friday from 8 AM to 6 PM

24/7 Water/Sewer Emergency
412-255-2423 (Press Option #1)

Customer Assistance Programs
If you are having difficulty paying your PWSA bill, call Dollar Energy Fund at 1-866-762-2348 to see if you qualify for our assistance programs. pgh2o.com/CAP

Credits and Incentives
PWSA offers a stormwater credit and incentive program to encourage all customers to install stormwater solutions on their property. Doing so could reduce your bill while helping to control stormwater. pgh2o.com/stormwater-fee

Please register any questions or complaints about your bill prior to the due date. Visit pgh2o.com for more information or to view a current rate brochure.

PWSA bills on behalf of ALCOSAN for sewage treatment. ALCOSAN's rates are separate from PWSA. Their rates are set annually and the amount that they charge for sewage treatment is reflected in your bill from PWSA. If you have any questions regarding your ALCOSAN charges, please contact ALCOSAN at 412-766-6696.

Per Section A.1.a of PWSA's Supplemental Service Conditions, "...unpaid water, wastewater and/or stormwater charges are a lien against the property."

<p>PAY YOUR PITTSBURGH WATER AND SEWER AUTHORITY BILL WITH CASH AT PARTICIPATING STORES.</p> <p>Bring this barcode with you to make a payment. Payments are recognized immediately and are posted on the next business day.</p> <p>Retailer Instructions:</p> <ol style="list-style-type: none"> 1. SCAN the customer's barcode. 2. The register will PROMPT you to enter an amount. 3. ENTER the amount the customer wants to pay. 4. COLLECT the desired cash amount (and fee, if applicable). 5. When the transaction is COMPLETE hand customer the receipt. 		<p>presented by KUBRAEZPAY</p>
<p>799366438020006371683195627915</p> <p>By accepting or using this barcode to make a payment, you agree to the full terms and conditions, available at vanilladirect.com/pay/terms. After successful payment using this barcode, you may receive your full detailed e-receipt at vanilladirect.com/pay/receipt. For PWSA Customer Service, please call 412-255-2423 and press option 5.</p>		

Other convenient ways to pay:

- Make one time payments via pgh2o.com.
- Enroll in eBilling to go green, make fee free payments, and view bills and inserts via pgh2o.com.
- Make payment via telephone at 412-255-2423 and press option 2.

PLEASE MAIL TO BELOW ADDRESS.



THE PITTSBURGH WATER AND SEWER AUTHORITY
PO BOX 747055
PITTSBURGH, PA 15274-7055



Bill Date
07/15/2022

Account Number
5018603-1015127

Page 1 of 2

Billing Statement for ALLEGHENY CEMETERY

Service Location: 4734 BUTLER ST

Need Assistance?

Contact Center

412-255-2423 - Press Menu Option #5

Pay-By-Phone 24 hours a day / 7 days a week

1-833-660-1366

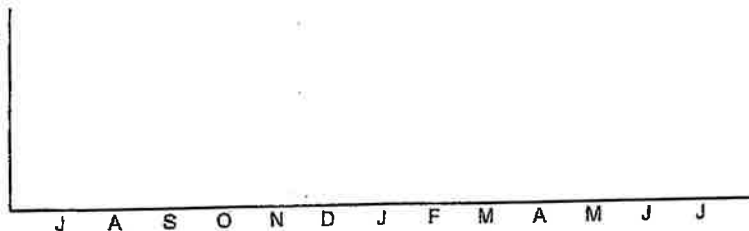
JUL 19 2022

Billing Summary

PRIOR BALANCE \$1,248.17	-	PAYMENTS \$1,248.17	=	ACCOUNT BALANCE \$0.00	+	CURRENT CHARGES \$1,408.81	=	TOTAL BALANCE \$1,408.81
------------------------------------	---	-------------------------------	---	----------------------------------	---	--------------------------------------	---	------------------------------------

My Water Usage

Average Monthly Usage in 1,000 Gallons



0
Total gallons used
this period

0
Average gallons used
per day

0 Gallons / 31 Days = 0 Average Daily Gallons

Customer Assistance Programs



Having difficulty paying your PWSA bill?

Call Dollar Energy Fund at
1-866-762-2348 to see if you qualify for:

1. Relief from your fixed, monthly PWSA charges plus forgiveness on past due balances if you are on an active payment plan
2. A cash grant to help pay your past due charges
3. Protection from shut-off in winter months
4. Reimbursement for private side lead line replacement



1200 Penn Avenue, Pittsburgh, PA 15222

MAKE CHECK OR MONEY ORDER
PAYABLE TO: PWSA

Account Number
5018603-1015127

Due on
08/04/2022

TOTAL BALANCE
\$1,408.81

A 10% annual late payment
charge applies to all
unpaid bills.

AMOUNT ENCLOSED

ALLEGHENY CEMETERY
4734 BUTLER ST
PITTSBURGH PA 15201-2951



Thank you for being a valued customer.

5018603101512708042022100001408818

My Billing Details

Previous Balance	\$1,248.17
Payment - 06/30/2022 - Thank You	-\$1,248.17
Current Charges	\$1,408.81
Total Due On or Before 08/04/2022	\$1,408.81
Current Charges	\$1,408.81
PWSA	
Water Minimum	\$306.23
Wastewater Conveyance Minimum	\$119.36
Distribution System Improvement Charge	\$21.28
Stormwater Fee: 161.4 @ 5.96 per ERU	\$961.94

My Meter Readings

Meter #: B78765779	Type: Commercial
Current:	0 07/13/2022 Actual
Previous:	0 06/12/2022 Actual
Usage:	0
Days of Service:	31



Did you know that you can pay your PWSA bill for free? Enroll in paperless billing, sign up for Zipcheck, or mail your bill coupon with payment to:

The Pittsburgh Water and Sewer Authority
1200 Penn Avenue, Pittsburgh, PA 15222

Pay-By-Phone
1-833-660-1366 - 24 hours a day / 7 days a week

Customer Service
412-255-2423 (Press Option #5) or info@pgh2o.com
Monday through Friday from 8 AM to 6 PM

24/7 Water/Sewer Emergency
412-255-2423 (Press Option #1)

Customer Assistance Programs
If you are having difficulty paying your PWSA bill, call Dollar Energy Fund at 1-866-762-2348 to see if you qualify for our assistance programs. pgh2o.com/CAP

Credits and Incentives
PWSA offers a stormwater credit and incentive program to encourage all customers to install stormwater solutions on their property. Doing so could reduce your bill while helping to control stormwater. pgh2o.com/stormwater-fee

Please register any questions or complaints about your bill prior to the due date. Visit pgh2o.com for more information or to view a current rate brochure.

PWSA bills on behalf of ALCOSAN for sewage treatment. ALCOSAN's rates are separate from PWSA. Their rates are set annually and the amount that they charge for sewage treatment is reflected in your bill from PWSA. If you have any questions regarding your ALCOSAN charges, please contact ALCOSAN at 412-766-6696.

Per Section A.1.a of PWSA's Supplemental Service Conditions, "...unpaid water, wastewater and/or stormwater charges are a lien against the property."

PAY YOUR PITTSBURGH WATER AND SEWER AUTHORITY BILL WITH CASH AT PARTICIPATING STORES.

Bring this barcode with you to make a payment. Payments are recognized immediately and are posted on the next business day.

Retailer Instructions:

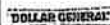
1. SCAN the customer's barcode.
2. The register will PROMPT you to enter an amount.
3. ENTER the amount the customer wants to pay.
4. COLLECT the desired cash amount (and fee, if applicable).
5. When the transaction is COMPLETE hand customer the receipt.



799366438020006371683195627923

By accepting or using this barcode to make a payment, you agree to the full terms and conditions, available at vanilladirect.com/pay/terms. After successful payment using this barcode, you may retrieve your full detailed receipt at vanilladirect.com/pay/receipt. For PWSA Customer Service, please call 412-255-2423 and press option 5.

powered by
KUBRAEZ.PAY.



Other convenient ways to pay:



Make one time payments via pgh2o.com.



Enroll in eBilling to go green, make fee free payments, and view bills and inserts via pgh2o.com.



Make payment via telephone at 412-255-2423 and press option 2.

PLEASE MAIL TO BELOW ADDRESS.



THE PITTSBURGH WATER AND SEWER AUTHORITY
PO BOX 747055
PITTSBURGH, PA 15274-7055

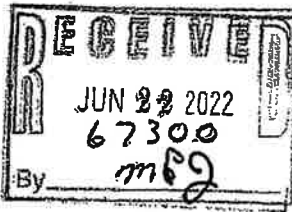


Bill Date
06/16/2022

Account Number
5042300-1006380

Page 1 of 2

Billing Statement for
HOMEWOOD CEMETERY
Service Location: 1599 S DALLAS AVE



GATE HOUSE

Need Assistance?

Contact Center

412-255-2423 - Press Menu Option #5

Pay-By-Phone 24 hours a day / 7 days a week

1-833-660-1366

Billing Summary

PRIOR BALANCE \$647.00	-	PAYMENTS \$647.00	=	ACCOUNT BALANCE \$0.00	+	CURRENT CHARGES \$647.00	=	TOTAL BALANCE \$647.00
----------------------------------	---	-----------------------------	---	----------------------------------	---	------------------------------------	---	----------------------------------

My Water Usage

Average Monthly Usage in 1,000 Gallons



1,000
Total gallons used
this period

34
Average gallons used
per day

1,000 Gallons / 29 Days = 34 Average Daily Gallons

Customer Assistance Programs



Having difficulty paying your PWSA bill?

**Call Dollar Energy Fund at
1-866-762-2348 to see if you qualify for:**

1. Relief from your fixed, monthly PWSA charges plus forgiveness on past due balances if you are on an active payment plan
2. A cash grant to help pay your past due charges
3. Protection from shut-off in winter months
4. Reimbursement for private side lead line replacement

Blychl0.06152022-3381-00002015



1200 Penn Avenue, Pittsburgh, PA 15222

MAKE CHECK OR MONEY ORDER
PAYABLE TO: PWSA

Account Number
5042300-1006380

Due on
07/06/2022

TOTAL BALANCE
\$647.00

A 10% annual late payment
charge applies to all
unpaid bills.

AMOUNT ENCLOSED

001691 000002015



HOMEWOOD CEMETERY
1599 S DALLAS AVE
PITTSBURGH PA 15217-1475



23



Thank you for being a valued customer.

5042300100638007062022100000647006

EXHIBIT

B

800-631-6989

My Billing Details

Previous Balance	\$647.00
Payment - 06/06/2022 - Thank You	-\$647.00
Current Charges	\$647.00
Total Due On or Before 07/06/2022	\$647.00

Current Charges	\$647.00
PWSA	
Water Minimum	\$27.00
Wastewater Conveyance Minimum	\$8.09
Distribution System Improvement Charge	\$1.75
Stormwater Fee: 99.6 @ 5.96 per ERU	\$593.62

Allegheny County Sanitary Authority	
Charges billed on behalf of ALCOSAN	
Sewage Treatment	\$16.54

My Meter Readings

Meter #: B18237265	Type: Commercial
Current:	71,000 06/13/2022 Actual
Previous:	70,000 05/15/2022 Actual
Usage:	1,000
Days of Service:	29



Did you know that you can pay your PWSA bill for free? Enroll in paperless billing, sign up for Zipcheck, or mail your bill coupon with payment to:

The Pittsburgh Water and Sewer Authority
1200 Penn Avenue, Pittsburgh, PA 15222

Pay-By-Phone
1-833-660-1366 - 24 hours a day / 7 days a week

Customer Service
412-255-2423 (Press Option #5) or info@pgh2o.com
Monday through Friday from 8 AM to 6 PM

24/7 Water/Sewer Emergency
412-255-2423 (Press Option #1)

Customer Assistance Programs
If you are having difficulty paying your PWSA bill, call Dollar Energy Fund at 1-866-762-2348 to see if you qualify for our assistance programs. pgh2o.com/CAP

Credits and Incentives
PWSA offers a stormwater credit and incentive program to encourage all customers to install stormwater solutions on their property. Doing so could reduce your bill while helping to control stormwater. pgh2o.com/stormwater-fee

Please register any questions or complaints about your bill prior to the due date. Visit pgh2o.com for more information or to view a current rate brochure.

PWSA bills on behalf of ALCOSAN for sewage treatment. ALCOSAN's rates are separate from PWSA. Their rates are set annually and the amount that they charge for sewage treatment is reflected in your bill from PWSA. If you have any questions regarding your ALCOSAN charges, please contact ALCOSAN at 412-766-8696.

Per Section A.1.a of PWSA's Supplemental Service Conditions, "...unpaid water, wastewater and/or stormwater charges are a lien against the property."

Bicyd10.06152022-3382-000002015

PAY YOUR PITTSBURGH WATER AND SEWER AUTHORITY BILL WITH CASH AT PARTICIPATING STORES

Bring this barcode with you to make a payment. Payments are recognized immediately and are posted on the next business day.

Retailer Instructions:

1. SCAN the customer's barcode.
2. The register will PROMPT you to enter an amount.
3. ENTER the amount the customer wants to pay.
4. COLLECT the desired cash amount (and fee, if applicable).
5. When the transaction is COMPLETE hand customer the receipt.



799366438020006371683195842530

By accepting or using this barcode to make a payment, you agree to the full terms and conditions, available at pgh2o.com. After successful payment using this barcode, you may retrieve your full detailed e-receipt at pgh2o.com. For PWSA Customer Service, please call 412-255-2423 and press option 5.

KUBRAE Z-PAY



DOLLAR GENERAL

Walgreens



Other convenient ways to pay:



Make one time payments via pgh2o.com.



Enroll in eBilling to go green, make fee free payments, and view bills and inserts via pgh2o.com.



Make payment via telephone at 412-255-2423 and press option 2.

PLEASE MAIL TO BELOW ADDRESS.



THE PITTSBURGH WATER AND SEWER AUTHORITY
PO BOX 747055
PITTSBURGH, PA 15274-7055

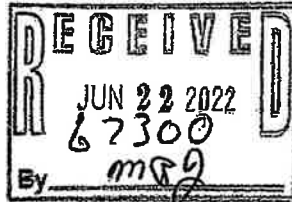


Bill Date
06/16/2022

Account Number
5042302-1006379

Page 1 of 2

Billing Statement for
HOMWOOD CEMETERY
Service Location: 1599 S DALLAS AVE



Need Assistance?

Contact Center
412-255-2423 - Press Menu Option #5
Pay-By-Phone 24 hours a day / 7 days a week
1-833-660-1366

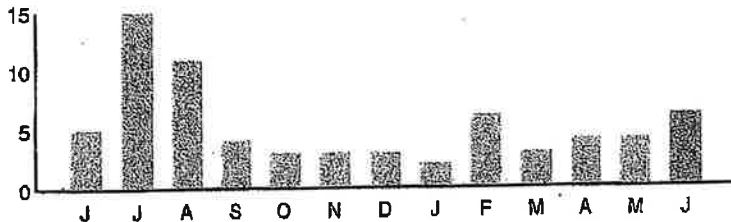
Billing Summary

PRIOR BALANCE \$1,644.98	-	PAYMENTS \$1,644.98	=	ACCOUNT BALANCE \$0.00	+	CURRENT CHARGES \$1,664.44	=	TOTAL BALANCE \$1,664.44
------------------------------------	---	-------------------------------	---	----------------------------------	---	--------------------------------------	---	------------------------------------

MAYN AT FORBES

My Water Usage

Average Monthly Usage in 1,000 Gallons



6,000
Total gallons used
this period

206
Average gallons used
per day

6,000 Gallons / 29 Days = 206 Average Daily Gallons

Customer Assistance Programs



Having difficulty paying your PWSA bill?

**Call Dollar Energy Fund at
1-866-762-2348 to see if you qualify for:**

1. Relief from your fixed, monthly PWSA charges plus forgiveness on past due balances if you are on an active payment plan
2. A cash grant to help pay your past due charges
3. Protection from shut-off in winter months
4. Reimbursement for private side lead line replacement

Bicycl10.06152022-3379-000002015



1200 Penn Avenue, Pittsburgh, PA 15222

MAKE CHECK OR MONEY ORDER
PAYABLE TO: PWSA

Account Number
5042302-1006379

Due on
07/06/2022

TOTAL BALANCE
\$1,664.44

A 10% annual late payment
charge applies to all
unpaid bills.

AMOUNT ENCLOSED

001690 000002015



HOMWOOD CEMETERY
1599 S DALLAS AVE
PITTSBURGH PA 15217-1475



Thank you for being a valued customer.

5042302100637907062022100001664442

My Billing Details

Previous Balance	\$1,644.98
Payment - 06/06/2022 - Thank You	-\$1,644.98
Current Charges	\$1,664.44
Total Due On or Before 07/06/2022	\$1,664.44

Current Charges	\$1,664.44
PWSA	
Water Minimum	\$685.83
Wastewater Conveyance Minimum	\$271.91
Distribution System Improvement Charge	\$47.89
Stormwater Fee: 99.6 @ 5.96 per ERU	\$593.62

Allegheny County Sanitary Authority	
Charges billed on behalf of ALCOSAN	
Sewage Treatment	\$65.19

My Meter Readings

Meter #: B79730490	Type: Commercial
Current: 672,000	06/13/2022 Actual
Previous: 666,000	05/15/2022 Actual
Usage: 6,000	
Days of Service: 29	



Did you know that you can pay your PWSA bill for free? Enroll in paperless billing, sign up for Zipcheck, or mail your bill coupon with payment to:

The Pittsburgh Water and Sewer Authority
1200 Penn Avenue, Pittsburgh, PA 15222

Pay-By-Phone
1-833-660-1366 - 24 hours a day / 7 days a week

Customer Service
412-255-2423 (Press Option #5) or info@pgh2o.com
Monday through Friday from 8 AM to 6 PM

24/7 Water/Sewer Emergency
412-255-2423 (Press Option #1)

Customer Assistance Programs
If you are having difficulty paying your PWSA bill, call Dollar Energy Fund at 1-866-762-2348 to see if you qualify for our assistance programs. pgh2o.com/CAP

Credits and Incentives
PWSA offers a stormwater credit and incentive program to encourage all customers to install stormwater solutions on their property. Doing so could reduce your bill while helping to control stormwater. pgh2o.com/stormwater-fee

Please register any questions or complaints about your bill prior to the due date. Visit pgh2o.com for more information or to view a current rate brochure.

PWSA bills on behalf of ALCOSAN for sewage treatment. ALCOSAN's rates are separate from PWSA. Their rates are set annually and the amount that they charge for sewage treatment is reflected in your bill from PWSA. If you have any questions regarding your ALCOSAN charges, please contact ALCOSAN at 412-766-6696.

Per Section A.1.a of PWSA's Supplemental Service Conditions, "...unpaid water, wastewater and/or stormwater charges are a lien against the property."

Blcyc10.06152022-3360-000002015

PAY YOUR PITTSBURGH WATER AND SEWER AUTHORITY BILL WITH CASH AT PARTICIPATING STORES

Bring this barcode with you to make a payment. Payments are recognized immediately and are posted on the next business day.

Retailer Instructions:

1. SCAN the customer's barcode.
2. The register will PROMPT you to enter an amount.
3. ENTER the amount the customer wants to pay.
4. COLLECT the desired cash amount (and fee, if applicable).
5. When the transaction is COMPLETE hand customer the receipt.



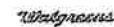
799366438020006371683195842555

By accepting or using this barcode to make a payment, you agree to the bill terms and conditions, available at pgh2o.com. After successful payment using this barcode, you may retrieve your bill detailed receipt at pgh2o.com. For PWSA Customer Service, please call 412-255-2423 and press option 5.

UNIVERSITY
KUBRAE 2-PAY



DOLLAR GENERAL



Other convenient ways to pay:



Make one time payments via pgh2o.com.



Enroll in eBilling to go green, make fee free payments, and view bills and inserts via pgh2o.com.



Make payment via telephone at 412-255-2423 and press option 2.

PLEASE MAIL TO BELOW ADDRESS.



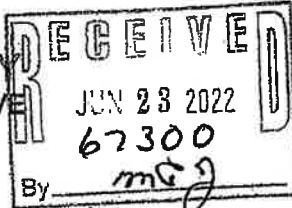
THE PITTSBURGH WATER AND SEWER AUTHORITY
PO BOX 747055
PITTSBURGH, PA 15274-7055



Bill Date
06/16/2022

Account Number
5042303-1018371

**Billing Statement for
HOMEWOOD CEMETERY**
Service Location: 1599 S DALLAS AVE



QRM

Need Assistance?

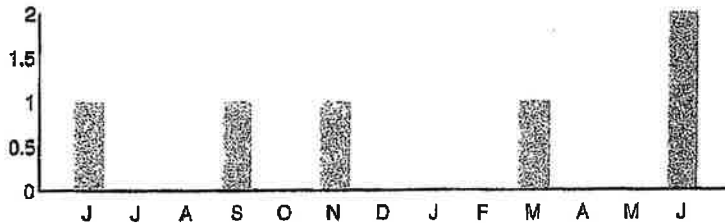
Contact Center
412-255-2423 - Press Menu Option #5
Pay-By-Phone 24 hours a day / 7 days a week
1-833-660-1366

Billing Summary

PRIOR BALANCE \$1,047.30	-	PAYMENTS \$1,047.30	=	ACCOUNT BALANCE \$0.00	+	CURRENT CHARGES \$1,066.76	=	TOTAL BALANCE \$1,066.76
------------------------------------	---	-------------------------------	---	----------------------------------	---	--------------------------------------	---	------------------------------------

My Water Usage

Average Monthly Usage in 1,000 Gallons



2,000
Total gallons used
this period

68
Average gallons used
per day

2,000 Gallons / 29 Days = 68 Average Daily Gallons

Customer Assistance Programs



Having difficulty paying your PWSA bill?

**Call Dollar Energy Fund at
1-866-762-2348 to see if you qualify for:**

1. Relief from your fixed, monthly PWSA charges plus forgiveness on past due balances if you are on an active payment plan
2. A cash grant to help pay your past due charges
3. Protection from shut-off in winter months
4. Reimbursement for private side lead line replacement

Boyd10.06152022-8207-00000006



1200 Penn Avenue, Pittsburgh, PA 15222

MAKE CHECK OR MONEY ORDER
PAYABLE TO: PWSA

Account Number
5042303-1018371

Due on
07/06/2022

TOTAL BALANCE
\$1,066.76

A 10% annual late payment
charge applies to all
unpaid bills.

AMOUNT ENCLOSED

004104 000000006



HOMEWOOD CEMETERY
0 DALLAS & AYLESBORO
PITTSBURGH PA 15217



23



Thank you for being a valued customer.

5042303101837107062022100001066769

My Billing Details

Previous Balance	\$1,047.30
Payment - 06/06/2022 - Thank You	-\$1,047.30
Current Charges	\$1,066.76
Total Due On or Before 07/06/2022	\$1,066.76

Current Charges	\$1,066.76
PWSA	
Water Minimum	\$306.23
Wastewater Conveyance Minimum	\$119.36
Distribution System Improvement Charge	\$21.28
Stormwater Fee: 99.6 @ 5.96 per ERU	\$593.62

Allegheny County Sanitary Authority	
Charges billed on behalf of ALCOSAN	
Sewage Treatment	\$26.27

My Meter Readings

Meter #: 60969123	Type: Commercial
Current: 114,000	06/13/2022 Actual
Previous: 112,000	05/15/2022 Actual
Usage: 2,000	
Days of Service: 29	



Did you know that you can pay your PWSA bill for free? Enroll in paperless billing, sign up for Zipcheck, or mail your bill coupon with payment to:

The Pittsburgh Water and Sewer Authority
1200 Penn Avenue, Pittsburgh, PA 15222

Pay-By-Phone
1-833-660-1366 - 24 hours a day / 7 days a week

Customer Service
412-255-2423 (Press Option #5) or info@pgh2o.com
Monday through Friday from 8 AM to 6 PM

24/7 Water/Sewer Emergency
412-255-2423 (Press Option #1)

Customer Assistance Programs
If you are having difficulty paying your PWSA bill, call Dollar Energy Fund at 1-866-762-2348 to see if you qualify for our assistance programs. pgh2o.com/CAP

Credits and Incentives
PWSA offers a stormwater credit and incentive program to encourage all customers to install stormwater solutions on their property. Doing so could reduce your bill while helping to control stormwater. pgh2o.com/stormwater-fee

Please register any questions or complaints about your bill prior to the due date. Visit pgh2o.com for more information or to view a current rate brochure.

PWSA bills on behalf of ALCOSAN for sewage treatment. ALCOSAN's rates are separate from PWSA. Their rates are set annually and the amount that they charge for sewage treatment is reflected in your bill from PWSA. If you have any questions regarding your ALCOSAN charges, please contact ALCOSAN at 412-766-6696.

Per Section A.1.a of PWSA's Supplemental Service Conditions, "...unpaid water, wastewater and/or stormwater charges are a lien against the property."

Bicycl10.06162022-8208-000000008

PAY YOUR PITTSBURGH WATER AND SEWER AUTHORITY BILL WITH CASH AT PARTICIPATING STORES

Bring this barcode with you to make a payment. Payments are recognized immediately and are posted on the next business day.

Retailer Instructions:

1. SCAN the customer's barcode.
2. The register will PROMPT you to enter an amount.
3. ENTER the amount the customer wants to pay.
4. COLLECT the desired cash amount (and fee, if applicable).
5. When the transaction is COMPLETE hand customer the receipt.



799366438020006371683195842563

By accepting or using this barcode to make a payment, you agree to the full terms and conditions, available at www.pgh2o.com. After successful payment using this barcode, you may retrieve your full detailed receipt at www.pgh2o.com. For PWSA Customer Service, please call 412-255-2423 and press option 5.



Other convenient ways to pay:



Make one time payments via pgh2o.com.



Enroll in eBilling to go green, make fee free payments, and view bills and inserts via pgh2o.com.



Make payment via telephone at 412-255-2423 and press option 2.

PLEASE MAIL TO BELOW ADDRESS.



THE PITTSBURGH WATER AND SEWER AUTHORITY
PO BOX 747055
PITTSBURGH, PA 15274-7055

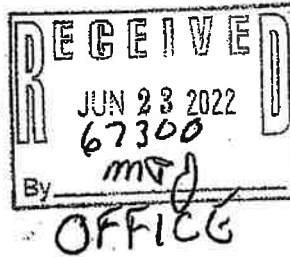


Bill Date
06/16/2022

Account Number
5042301-1018370

Page 1 of 2

Billing Statement for
HOMEWOOD CEMETERY
Service Location: 1599 S DALLAS AVE



Need Assistance?

Contact Center

412-255-2423 - Press Menu Option #5

Pay-By-Phone 24 hours a day / 7 days a week

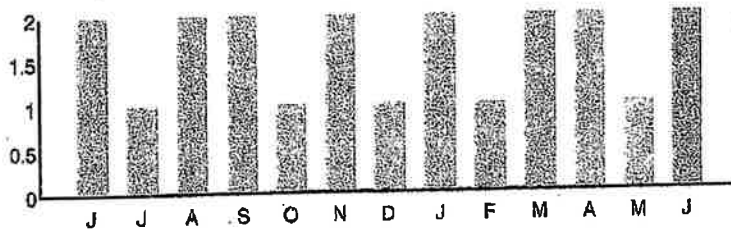
1-833-660-1366

Billing Summary

PRIOR BALANCE \$1,057.03	-	PAYMENTS \$1,057.03	=	ACCOUNT BALANCE \$0.00	+	CURRENT CHARGES \$1,066.76	=	TOTAL BALANCE \$1,066.76
------------------------------------	---	-------------------------------	---	----------------------------------	---	--------------------------------------	---	------------------------------------

My Water Usage

Average Monthly Usage in 1,000 Gallons



2,000
Total gallons used
this period

68
Average gallons used
per day

2,000 Gallons / 29 Days = 68 Average Daily Gallons

Customer Assistance Programs



Having difficulty paying your PWSA bill?

**Call Dollar Energy Fund at
1-866-762-2348 to see if you qualify for:**

1. Relief from your fixed, monthly PWSA charges plus forgiveness on past due balances if you are on an active payment plan
2. A cash grant to help pay your past due charges
3. Protection from shut-off in winter months
4. Reimbursement for private side lead line replacement

Blcycl10.06152022-8205-00000006



1200 Penn Avenue, Pittsburgh, PA 15222

MAKE CHECK OR MONEY ORDER
PAYABLE TO: PWSA

Account Number
5042301-1018370

Due on
07/06/2022

TOTAL BALANCE
\$1,066.76

A 10% annual late payment
charge applies to all
unpaid bills.

AMOUNT ENCLOSED

004103 000000006



HOMEWOOD CEMETERY
0 DALLAS & AYLESBORO
PITTSBURGH PA 15217



Thank you for being a valued customer.

5042301101837007062022100001066763

My Billing Details

Previous Balance	\$1,067.03
Payment - 06/06/2022 - Thank You	-\$1,057.03
Current Charges	\$1,066.76
Total Due On or Before 07/06/2022	\$1,066.76

Current Charges	\$1,066.76
PWSA	
Water Minimum	\$306.23
Wastewater Conveyance Minimum	\$119.36
Distribution System Improvement Charge	\$21.28
Stormwater Fee: 99.6 @ 5.96 per ERU	\$593.62

Allegheny County Sanitary Authority	
Charges billed on behalf of ALCOSAN	
Sewage Treatment	\$26.27

My Meter Readings

Meter #: 7143083331	Type: Commercial
Current:	776,000 06/13/2022 Actual
Previous:	774,000 05/15/2022 Actual
Usage:	2,000
Days of Service:	29



Did you know that you can pay your PWSA bill for free? Enroll in paperless billing, sign up for Zipcheck, or mail your bill coupon with payment to:

The Pittsburgh Water and Sewer Authority
1200 Penn Avenue, Pittsburgh, PA 15222

Pay-By-Phone
1-833-660-1366 - 24 hours a day / 7 days a week

Customer Service
412-255-2423 (Press Option #5) or info@pgh2o.com
Monday through Friday from 8 AM to 6 PM

24/7 Water/Sewer Emergency
412-255-2423 (Press Option #1)

Customer Assistance Programs
If you are having difficulty paying your PWSA bill, call Dollar Energy Fund at 1-866-762-2348 to see if you qualify for our assistance programs. pgh2o.com/CAP

Credits and Incentives
PWSA offers a stormwater credit and incentive program to encourage all customers to install stormwater solutions on their property. Doing so could reduce your bill while helping to control stormwater. pgh2o.com/stormwater-fee

Please register any questions or complaints about your bill prior to the due date. Visit pgh2o.com for more information or to view a current rate brochure.

PWSA bills on behalf of ALCOSAN for sewage treatment. ALCOSAN's rates are separate from PWSA. Their rates are set annually and the amount that they charge for sewage treatment is reflected in your bill from PWSA. If you have any questions regarding your ALCOSAN charges, please contact ALCOSAN at 412-766-6696.

Per Section A.1.a of PWSA's Supplemental Service Conditions, "...unpaid water, wastewater and/or stormwater charges are a lien against the property."

Bicycl10.06152022-8206-00000006

PAY YOUR PITTSBURGH WATER AND SEWER AUTHORITY BILL WITH CASH AT PARTICIPATING STORES

Bring this barcode with you to make a payment.

Payments are recognized immediately and are posted on the next business day.

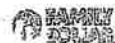
Retailer Instructions:

1. SCAN the customer's barcode.
2. The register will PROMPT you to enter an amount.
3. ENTER the amount the customer wants to pay.
4. COLLECT the desired cash amount (and fee, if applicable).
5. When the transaction is COMPLETE hand customer the receipt.



799366438020006371683195842548

By accepting or using this barcode to make a payment, you agree to the full terms and conditions, available at www.pgh2o.com. After successful payment using this barcode, you may retrieve your full detailed receipt at www.pgh2o.com. For PWSA Customer Service, please call 412-255-2423 and press option 5.



Other convenient ways to pay:



Make one time payments via pgh2o.com.



Enroll in eBilling to go green, make fee free payments, and view bills and inserts via pgh2o.com.



Make payment via telephone at 412-255-2423 and press option 2.

PLEASE MAIL TO BELOW ADDRESS.



THE PITTSBURGH WATER AND SEWER AUTHORITY
PO BOX 747055
PITTSBURGH, PA 15274-7055

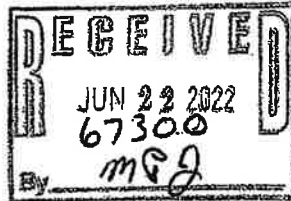


Bill Date
06/16/2022

Account Number
5042336-1006381

Page 1 of 2

Billing Statement for
HOMWOOD CEMETERY
Service Location: 1634 S DALLAS AVE



SMITH FIELD
DALLAS + RYUS BORO AVE

Need Assistance?

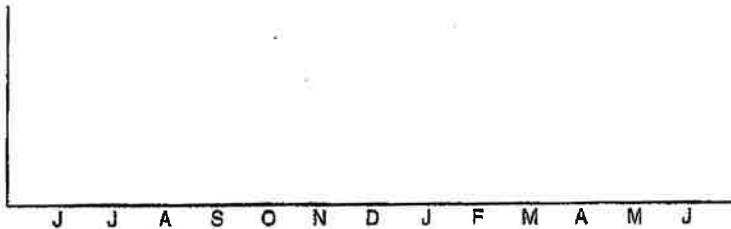
Contact Center
412-255-2423 - Press Menu Option #5
Pay-By-Phone 24 hours a day / 7 days a week
1-833-660-1366

Billing Summary

PRIOR BALANCE \$359.53	-	PAYMENTS \$359.53	=	ACCOUNT BALANCE \$0.00	+	CURRENT CHARGES \$359.53	=	TOTAL BALANCE \$359.53
----------------------------------	---	-----------------------------	---	----------------------------------	---	------------------------------------	---	----------------------------------

My Water Usage

Average Monthly Usage in 1,000 Gallons



0
Total gallons used
this period

0
Average gallons used
per day

0 Gallons / 29 Days = 0 Average Daily Gallons

Customer Assistance Programs



Having difficulty paying your PWSA bill?

Call Dollar Energy Fund at
1-866-762-2348 to see if you qualify for:

1. Relief from your fixed, monthly PWSA charges plus forgiveness on past due balances if you are on an active payment plan
2. A cash grant to help pay your past due charges
3. Protection from shut-off in winter months
4. Reimbursement for private side lead line replacement

Bicyd10.06152022-3383-000002015



1200 Penn Avenue, Pittsburgh, PA 15222

MAKE CHECK OR MONEY ORDER
PAYABLE TO: PWSA

Account Number
5042336-1006381

Due on
07/06/2022

TOTAL BALANCE
\$359.53

A 10% annual late payment
charge applies to all
unpaid bills.

AMOUNT ENCLOSED

001692 000002015



HOMWOOD CEMETERY
1599 S DALLAS AVE
PITTSBURGH PA 15217-1475



Thank you for being a valued customer.

5042336100638107062022100000359538

PENGAD 900-661-6889

EXHIBIT

C

My Billing Details

Previous Balance	\$359.53
Payment - 06/06/2022 - Thank You	-\$359.53
Current Charges	\$359.53
Total Due On or Before 07/06/2022	\$359.53

Current Charges	\$359.53
PWSA	
Water Minimum	\$27.00
Wastewater Conveyance Minimum	\$8.09
Distribution System Improvement Charge	\$1.75
Stormwater Fee: 53 @ 5.96 per ERU	\$315.88

Allegheny County Sanitary Authority	
Charges billed on behalf of ALCOSAN	
Sewage Treatment	\$6.81

My Meter Readings

Meter #: 0020199270	Type: Commercial
Current:	0 06/13/2022 Actual
Previous:	0 05/15/2022 Actual
Usage:	0
Days of Service:	29



Did you know that you can pay your PWSA bill for free? Enroll in paperless billing, sign up for Zipcheck, or mail your bill coupon with payment to:

The Pittsburgh Water and Sewer Authority
1200 Penn Avenue, Pittsburgh, PA 15222

Pay-By-Phone
1-833-660-1366 - 24 hours a day / 7 days a week

Customer Service
412-255-2423 (Press Option #5) or info@pgh2o.com
Monday through Friday from 8 AM to 6 PM

24/7 Water/Sewer Emergency
412-255-2423 (Press Option #1)

Customer Assistance Programs
If you are having difficulty paying your PWSA bill, call Dollar Energy Fund at 1-866-762-2348 to see if you qualify for our assistance programs. pgh2o.com/CAP

Credits and Incentives
PWSA offers a stormwater credit and incentive program to encourage all customers to install stormwater solutions on their property. Doing so could reduce your bill while helping to control stormwater. pgh2o.com/stormwater-fee

Please register any questions or complaints about your bill prior to the due date. Visit pgh2o.com for more information or to view a current rate brochure.

PWSA bills on behalf of ALCOSAN for sewage treatment. ALCOSAN's rates are separate from PWSA. Their rates are set annually and the amount that they charge for sewage treatment is reflected in your bill from PWSA. If you have any questions regarding your ALCOSAN charges, please contact ALCOSAN at 412-766-6696.

Per Section A.1.a of PWSA's Supplemental Service Conditions, "...unpaid water, wastewater and/or stormwater charges are a lien against the property."

Bicycl10.06152022-3364-00002015

PAID YOUR PITTSBURGH WATER AND SEWER AUTHORITY BILL WITH CASH AT PARTICIPATING STORES

Bring this barcode with you to make a payment.

Payments are recognized immediately and are posted on the next business day.

Retailer Instructions:

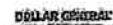
1. SCAN the customer's barcode.
2. The register will PROMPT you to enter an amount.
3. ENTER the amount the customer wants to pay.
4. COLLECT the desired cash amount (and fee, if applicable).
5. When the transaction is COMPLETE hand customer the receipt.



799366438020006371683195842894

By accepting or using this barcode to make a payment, you agree to the full terms and conditions, available at pgh2o.com. After successful payment using this barcode, you may retrieve your full detailed e-receipt at pgh2o.com. For PWSA Customer Service, please call 412-255-2423 and press option 5.

Includes KUBRAE3PAY



Other convenient ways to pay:



Make one time payments via pgh2o.com.



Enroll in eBilling to go green, make fee free payments, and view bills and inserts via pgh2o.com.



Make payment via telephone at 412-255-2423 and press option 2.

PLEASE MAIL TO BELOW ADDRESS.



THE PITTSBURGH WATER AND SEWER AUTHORITY
PO BOX 747055
PITTSBURGH, PA 15274-7055

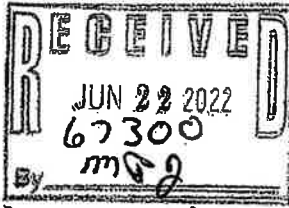


Bill Date
06/16/2022

Account Number
5042337-1006382

Page 1 of 2

Billing Statement for
HOMEWOOD CEMETERY
Service Location: 634 S DALLAS AVE



SMITHFIELD
AYLESBORO + WEST FENCE

Need Assistance?

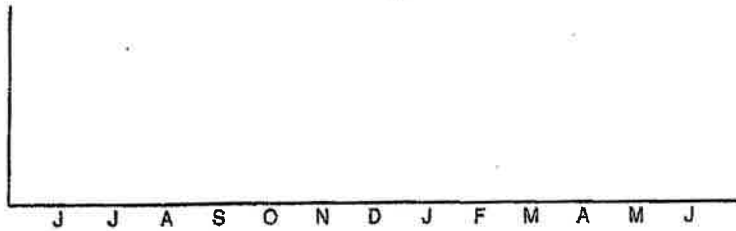
Contact Center
412-255-2423 - Press Menu Option #5
Pay-By-Phone 24 hours a day / 7 days a week
1-833-660-1366

Billing Summary

PRIOR BALANCE \$49.61	-	PAYMENTS \$49.61	=	ACCOUNT BALANCE \$0.00	+	CURRENT CHARGES \$49.61	=	TOTAL BALANCE \$49.61
---------------------------------	---	----------------------------	---	----------------------------------	---	-----------------------------------	---	---------------------------------

My Water Usage

Average Monthly Usage in 1,000 Gallons



0
Total gallons used
this period

0
Average gallons used
per day

0 Gallons / 29 Days = 0 Average Daily Gallons

Customer Assistance Programs



Having difficulty paying your PWSA bill?

**Call Dollar Energy Fund at
1-866-762-2348 to see if you qualify for:**

1. Relief from your fixed, monthly PWSA charges plus forgiveness on past due balances if you are on an active payment plan
2. A cash grant to help pay your past due charges
3. Protection from shut-off in winter months
4. Reimbursement for private side lead line replacement

Bicycl10.06162022-3385-000002015



1200 Penn Avenue, Pittsburgh, PA 15222

MAKE CHECK OR MONEY ORDER
PAYABLE TO: PWSA

Account Number
5042337-1006382

Due on
07/06/2022

TOTAL BALANCE
\$49.61

A 10% annual late payment
charge applies to all
unpaid bills.

AMOUNT ENCLOSED

001693 000002015



HOMEWOOD CEMETERY
1599 S DALLAS AVE
PITTSBURGH PA 15217-1475



23



Thank you for being a valued customer.

5042337100638207062022100000049610

My Billing Details

Previous Balance	\$49.61
Payment - 06/06/2022 - Thank You	-\$49.61
Current Charges	\$49.61
Total Due On or Before 07/06/2022	\$49.61

Current Charges	\$49.61
PWSA	
Water Minimum	\$27.00
Wastewater Conveyance Minimum	\$8.09
Distribution System Improvement Charge	\$1.75
Stormwater Fee: 1 @ 5.96 per ERU	\$5.96

Allegheny County Sanitary Authority
Charges billed on behalf of ALCOSAN
Sewage Treatment **\$6.81**

My Meter Readings

Meter #: B87405420

Current:	0	06/13/2022	Actual
Previous:	0	05/15/2022	Actual
Usage:	0		
Days of Service:	29		



Did you know that you can pay your PWSA bill for free? Enroll in paperless billing, sign up for Zipcheck, or mail your bill coupon with payment to:

The Pittsburgh Water and Sewer Authority
1200 Penn Avenue, Pittsburgh, PA 15222

Pay-By-Phone
1-833-660-1366 - 24 hours a day / 7 days a week

Customer Service
412-255-2423 (Press Option #5) or info@pgh2o.com
Monday through Friday from 8 AM to 6 PM

24/7 Water/Sewer Emergency
412-255-2423 (Press Option #1)

Customer Assistance Programs
If you are having difficulty paying your PWSA bill, call Dollar Energy Fund at 1-866-762-2348 to see if you qualify for our assistance programs. pgh2o.com/CAP

Credits and Incentives
PWSA offers a stormwater credit and incentive program to encourage all customers to install stormwater solutions on their property. Doing so could reduce your bill while helping to control stormwater. pgh2o.com/stormwater-fee

Please register any questions or complaints about your bill prior to the due date. Visit pgh2o.com for more information or to view a current rate brochure.

PWSA bills on behalf of ALCOSAN for sewage treatment. ALCOSAN's rates are separate from PWSA. Their rates are set annually and the amount that they charge for sewage treatment is reflected in your bill from PWSA. If you have any questions regarding your ALCOSAN charges, please contact ALCOSAN at 412-766-6696.

Per Section A.1.a of PWSA's Supplemental Service Conditions, "...unpaid water, wastewater and/or stormwater charges are a lien against the property."

Bicycl10.06152022-9386-000002015

PAY YOUR PITTSBURGH WATER AND SEWER AUTHORITY BILL WITH CASH AT PARTICIPATING STORES

Bring this barcode with you to make a payment. Payments are recognized immediately and are posted on the next business day.

Retailer Instructions:

1. SCAN the customer's barcode.
2. The register will PROMPT you to enter an amount.
3. ENTER the amount the customer wants to pay.
4. COLLECT the desired cash amount (and fee, if applicable).
5. When the transaction is COMPLETE hand customer the receipt.

799366438020006371683195842902

By accepting or using this barcode to make a payment, you agree to the full terms and conditions, available at www.pgh2o.com. After successful payment using this barcode, you may retrieve your full detailed receipt at www.pgh2o.com.

For PWSA Customer Service, please call 412-255-2423 and press option 5.

Other convenient ways to pay:



Make one time payments via pgh2o.com.



Enroll in eBilling to go green, make fee free payments, and view bills and inserts via pgh2o.com.



Make payment via telephone at 412-255-2423 and press option 2.

PLEASE MAIL TO BELOW ADDRESS.



THE PITTSBURGH WATER AND SEWER AUTHORITY
PO BOX 747055
PITTSBURGH, PA 15274-7055

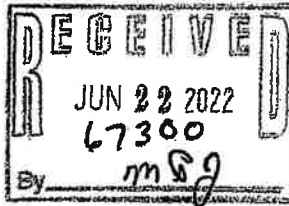


Bill Date
06/16/2022

Account Number
5042338-1006383

Page 1 of 2

Billing Statement for
HOMEWOOD CEMETERY
Service Location: 1599 S DALLAS AVE



Need Assistance?

Contact Center
412-255-2423 - Press Menu Option #5
Pay-By-Phone 24 hours a day / 7 days a week
1-833-660-1366

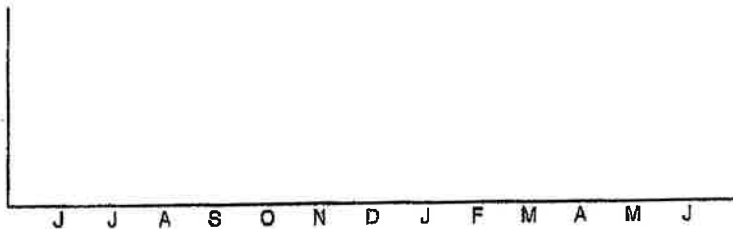
Billing Summary

*SMITHFIELD
AYLESBORO GATE*

PRIOR BALANCE \$637.27	-	PAYMENTS \$637.27	=	ACCOUNT BALANCE \$0.00	+	CURRENT CHARGES \$637.27	=	TOTAL BALANCE \$637.27
----------------------------------	---	-----------------------------	---	----------------------------------	---	------------------------------------	---	----------------------------------

My Water Usage

Average Monthly Usage in 1,000 Gallons

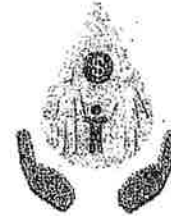


0
Total gallons used
this period

0
Average gallons used
per day

0 Gallons / 29 Days = 0 Average Daily Gallons

Customer Assistance Programs



Having difficulty paying your PWSA bill?

**Call Dollar Energy Fund at
1-866-762-2348 to see if you qualify for:**

1. Relief from your fixed, monthly PWSA charges plus forgiveness on past due balances if you are on an active payment plan
2. A cash grant to help pay your past due charges
3. Protection from shut-off in winter months
4. Reimbursement for private side lead line replacement

BIoyel10.06152022-3387-000002015



1200 Penn Avenue, Pittsburgh, PA 15222

MAKE CHECK OR MONEY ORDER
PAYABLE TO: PWSA

Account Number
5042338-1006383

Due on
07/06/2022

TOTAL BALANCE
\$637.27

A 10% annual late payment
charge applies to all
unpaid bills.

AMOUNT ENCLOSED

001694 000002015



HOMEWOOD CEMETERY
1599 S DALLAS AVE
PITTSBURGH PA 15217-1475



Thank you for being a valued customer.

5042338100638307062022100000637277



23

My Billing Details

Previous Balance	\$637.27
Payment - 06/06/2022 - Thank You	-637.27
Current Charges	\$637.27
Total Due On or Before 07/06/2022	\$637.27

Current Charges	\$637.27
PWSA	
Water Minimum	\$27.00
Wastewater Conveyance Minimum	\$8.09
Distribution System Improvement Charge	\$1.75
Stormwater Fee: 99.6 @ 5.96 per ERU	\$593.62

Allegheny County Sanitary Authority
Charges billed on behalf of ALCOSAN
Sewage Treatment \$6.81

My Meter Readings

Meter #: B88837270

Current:	0	06/13/2022	Actual
Previous:	0	05/15/2022	Actual
Usage:	0		
Days of Service:	29		



Did you know that you can pay your PWSA bill for free? Enroll in paperless billing, sign up for Zipcheck, or mail your bill coupon with payment to:

The Pittsburgh Water and Sewer Authority
1200 Penn Avenue, Pittsburgh, PA 15222

Pay-By-Phone
1-833-660-1366 - 24 hours a day / 7 days a week

Customer Service
412-255-2423 (Press Option #5) or info@pgh2o.com
Monday through Friday from 8 AM to 6 PM

24/7 Water/Sewer Emergency
412-255-2423 (Press Option #1)

Customer Assistance Programs
If you are having difficulty paying your PWSA bill, call Dollar Energy Fund at 1-888-762-2348 to see if you qualify for our assistance programs. pgh2o.com/CAP

Credits and Incentives
PWSA offers a stormwater credit and incentive program to encourage all customers to install stormwater solutions on their property. Doing so could reduce your bill while helping to control stormwater. pgh2o.com/stormwater-fee

Please register any questions or complaints about your bill prior to the due date. Visit pgh2o.com for more information or to view a current rate brochure.

PWSA bills on behalf of ALCOSAN for sewage treatment. ALCOSAN's rates are separate from PWSA. Their rates are set annually and the amount that they charge for sewage treatment is reflected in your bill from PWSA. If you have any questions regarding your ALCOSAN charges, please contact ALCOSAN at 412-766-6696.

Per Section A.1.a of PWSA's Supplemental Service Conditions, "...unpaid water, wastewater and/or stormwater charges are a lien against the property."

Bicycl10.08152022-3388-000002015

PAY YOUR PITTSBURGH WATER AND SEWER AUTHORITY BILL WITH CASH AT PARTICIPATING STORES

Bring this barcode with you to make a payment.

Payments are recognized immediately and are posted on the next business day.

Retailer Instructions:

1. SCAN the customer's barcode.
2. The register will PROMPT you to enter an amount.
3. ENTER the amount the customer wants to pay.
4. COLLECT the desired cash amount (and fee, if applicable).
5. When the transaction is COMPLETE hand customer the receipt.



789366438020006371683195842910

By accepting or using this barcode to make a payment, you agree to the full terms and conditions, available at www.pgh2o.com. After successful payment using this barcode, you may retrieve your full detailed e-receipt at www.pgh2o.com. For PWSA Customer Service, please call 412-255-2423 and press option 5.



Other convenient ways to pay:

- Make one time payments via pgh2o.com.
- Enroll in eBilling to go green, make fee free payments, and view bills and inserts via pgh2o.com.
- Make payment via telephone at 412-255-2423 and press option 2.

PLEASE MAIL TO BELOW ADDRESS.



THE PITTSBURGH WATER AND SEWER AUTHORITY
PO BOX 747055
PITTSBURGH, PA 15274-7055

Parcel ID : 0080-R-00001-0000-02
 Property Address : 4734 BUTLER ST
 PITTSBURGH, PA 15201

Municipality : 109 9th Ward - PITTSBURGH
 Owner Name : ALLEGHENY CEMETERY

School District :	Pittsburgh	Neighborhood Code :	51C34
Tax Code :	Exempt	Owner Code :	Corporation
Class :	Commercial	Recording Date :	
Use Code :	CEMETERY/MONUMENTS	Sale Date :	11/24/1936
Homestead* :	No	Sale Price :	\$0
Farmstead :	No	Deed Book :	
Clean And Green	No	Deed Page :	
Other Abatement :	No	Lot Area :	301.9227 Acres

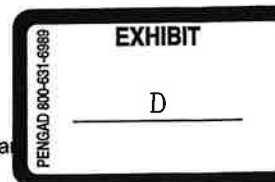
* If this property had a recent sale or deed change the 'YES' that is showing may apply to the prior owner.
 New owners wishing to receive the abatement must apply.
 The deadline to apply is March 1st of each year.
 Details may be found on the [County's abatement page](#).

2022 Full Base Year Market Value		2022 County Assessed Value	
Land Value	\$28,661,600	Land Value	\$28,661,600
Building Value	\$915,500	Building Value	\$915,500
Total Value	\$29,577,100	Total Value	\$29,577,100

2021 Full Base Year Market Value		2021 County Assessed Value	
Land Value	\$28,661,600	Land Value	\$28,661,600
Building Value	\$915,500	Building Value	\$915,500
Total Value	\$29,577,100	Total Value	\$29,577,100

Address Information

Owner Mailing : 4734 BUTLER ST
 PITTSBURGH , PA 15201-2951



Parcel ID : 0127-B-00001-0000-00
 Property Address : 1599 S DALLAS AVE
 PITTSBURGH, PA 15217

Municipality : 114 14th Ward - PITTSBURGH
 Owner Name : HOMEWOOD CEMETERY

School District :	Pittsburgh	Neighborhood Code :	51C88
Tax Code :	Exempt	Owner Code :	Corporation
Class :	Commercial	Recording Date :	
Use Code :	CEMETERY/MONUMENTS	Sale Date :	9/12/1957
Homestead* :	No	Sale Price :	\$0
Farmstead :	No	Deed Book :	3671
Clean And Green	No	Deed Page :	745
Other Abatement :	No	Lot Area :	180.9180 Acres

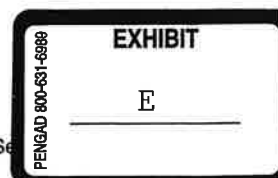
* If this property had a recent sale or deed change the 'YES' that is showing may apply to the prior owner.
 New owners wishing to receive the abatement must apply.
 The deadline to apply is March 1st of each year.
 Details may be found on the [County's abatement page](#).

	2022 Full Base Year Market Value		2022 County Assessed Value
Land Value	\$6,614,000	Land Value	\$6,614,000
Building Value	\$3,458,500	Building Value	\$3,458,500
Total Value	\$10,072,500	Total Value	\$10,072,500

	2021 Full Base Year Market Value		2021 County Assessed Value
Land Value	\$6,614,000	Land Value	\$6,614,000
Building Value	\$3,458,500	Building Value	\$3,458,500
Total Value	\$10,072,500	Total Value	\$10,072,500

Address Information

Owner Mailing : 1599 S DALLAS AVE
 PITTSBURGH, PA 15217-1475



Parcel ID : 0127-E-00260-0000-00
 Property Address : 1634 S DALLAS AVE
 PITTSBURGH, PA 15217

Municipality : 114 14th Ward - PITTSBURGH
 Owner Name : HOMEWOOD CEMETERY

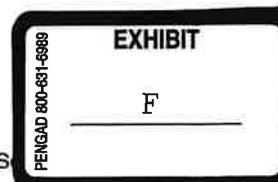
School District :	Pittsburgh	Neighborhood Code :	51C88
Tax Code :	Exempt	Owner Code :	Corporation
Class :	Commercial	Recording Date :	
Use Code :	CEMETERY/MONUMENTS	Sale Date :	12/5/2002
Homestead* :	No	Sale Price :	\$100,000
Farmstead :	No	Deed Book :	11520
Clean And Green :	No	Deed Page :	588
Other Abatement :	No	Lot Area :	23.8900 Acres

* If this property had a recent sale or deed change the 'YES' that is showing may apply to the prior owner.
 New owners wishing to receive the abatement must apply.
 The deadline to apply is March 1st of each year.
 Details may be found on the [County's abatement page](#).

2022 Full Base Year Market Value		2022 County Assessed Value	
Land Value	\$1,137,200	Land Value	\$1,137,200
Building Value	\$130,200	Building Value	\$130,200
Total Value	\$1,267,400	Total Value	\$1,267,400
2021 Full Base Year Market Value		2021 County Assessed Value	
Land Value	\$1,137,200	Land Value	\$1,137,200
Building Value	\$130,200	Building Value	\$130,200
Total Value	\$1,267,400	Total Value	\$1,267,400

Address Information

Owner Mailing : 1599 S DALLAS AVE
 PITTSBURGH , PA 15217-1475





2022

Stormwater Fee Credit Manual



Pittsburgh Water and Sewer Authority
1/12/2022

PENGAD 800-331-6889

EXHIBIT

G



**The Pittsburgh Water and Sewer Authority's
Stormwater Fee Credit Manual
January 12, 2022**

TABLE OF CONTENTS

Overview	3
Disclaimer.....	3
Definitions, as defined in the Stormwater Tariff	3
Stormwater Management Service Charges Calculation	5
Residential Customers	5
Non-Residential Customers	6
Stormwater Fee Credits	6
Residential Customers	6
Non-Residential Customers	7
Credit Application and Approval Process.....	8
Application Submission	9
Credit Approval	9
Credit Termination.....	9
Answers to Some Common Questions About the Stormwater Fee	10
What if I Have a Question About My Credit Determination?	10
What Are the Maintenance and Renewal Requirements?	10
Does the Credit Have to Be Renewed?	10
Will PWSA Perform Site Inspections?	10
Disputes	10
Attachments.....	10
Attachment A – Stormwater Fee Credit Application Form.....	10
Attachment B – Stormwater Fee Credit Renewal Form	15



Overview

Impervious surfaces, such as driveways and rooftops, prevent stormwater from infiltrating into the ground. Impervious surfaces increase runoff, transport pollutants into local bodies of water, and overload drainage systems, causing flooding and other issues.

The Pittsburgh Water and Sewer Authority (PWSA) has established a stormwater management service charge, also referenced throughout this document as the stormwater fee, to provide a dedicated source of revenue for the construction, operation, and maintenance of PWSA's stormwater infrastructure. All developed parcels with over 400 square feet of impervious area will be required to pay the fee, which is based on the amount of impervious surface on a property.

Addressing Pittsburgh's problem of excess stormwater is a community undertaking that requires the active participation of property owners to reduce the peak runoff rate, manage the total quantity of stormwater runoff, and improve its quality, as it enters Pittsburgh's sewer system or waterways. PWSA has developed a credit program that offers a discount on the stormwater fee to encourage property owners to take actions to reduce runoff from their property, thereby reducing stormwater service demand. The program seeks to minimize the administrative burden placed on customers who want to participate. Customers can also reduce their stormwater service charges by replacing impervious surfaces with green roofs or permeable pavement.

Disclaimer

The property owner assumes all risks and responsibilities associated with stormwater drainage modifications, including obtaining the necessary permits and complying with applicable regulations. PWSA is not responsible for said modifications and disclaims liability for such actions.

PWSA is providing this Manual as an accompanying document to its Stormwater Tariff. The Stormwater Tariff is approved by the Pennsylvania Public Utility Commission (PUC) and is what will determine if stormwater credits are available to PWSA stormwater customers receiving stormwater service for properties within the PWSA stormwater service territory.

Definitions, as defined in the Stormwater Tariff

Best Management Practice (BMP): Activities, facilities, designs, measures, practices, procedures, or a combination thereof determined to be the most effective and practicable used to manage stormwater runoff, control sediment, stabilize soil, reduce nonpoint source pollution and/or meet state water

quality requirements. Refer to the Pennsylvania Department of Environmental Protection's suggested guidelines for stormwater quality, as defined in the current edition of the Pennsylvania Stormwater Best Management Practices Manual (<http://www.stormwaterpa.org/from-the-foreword.html>) .

Customer: Person or entity that is responsible for payment of storm water service charges. Customers are classified as either residential or non-residential. The property owner or, in the case of a non-residential property, a Guaranteed Lessee are the Customer.

Developed Property: A parcel altered from its natural state that contains an impervious area from manmade changes, including but not limited to, buildings, structures, gravel, and pavement equal to or greater than 400 square feet.

Equivalent Residential Unit (ERU): Unit of measurement that standardizes the amount of impervious area on a property to the typical amount of impervious area found on one residential parcel. PWSA equates 1 ERU to 1,650 square feet of impervious area.

Impervious Area or IA: A manmade surface resulting from parcel improvements which prevents or limits the infiltration of water into the ground, including compacted or covered semi-pervious surfaces such as compacted earth or clay, gravel that is installed and maintained for vehicle travel or parking, most conventionally hardscaped surfaces such as streets, driveways, roofs, sidewalks, parking lots, walkways, patio areas, attached and detached structures, and other similar surfaces.

Non-Residential Property: Any property that is not considered residential property.

Owner: The person having an interest as owner, or a person representing themselves to be the owner, whether legal or equitable, sole or partial, in any premises that are or are about to be supplied with water, wastewater conveyance, or stormwater service by PWSA.

Regional Efforts or "Enhanced Volume Control": BMPs controlling at least 25% more runoff than what is required by the City of Pittsburgh 2019 stormwater standards for all impervious surfaces on the property.

Residential Property: Property used exclusively for residential purposes with at least one and no more than four dwelling units and which cannot be classified as a condominium property. Each residential property is considered to be a residential customer.

Runoff: Any water flow, resulting from either naturally occurring precipitation, snowmelt or human activity that does not immediately infiltrate the ground and travels along the ground surface potentially picking up pollutants until it has infiltrated, is collected, or reaches a receiving water body.



Stormwater Credit: A conditional reduction to the stormwater management service charge available to a customer for implementing certain eligible property conditions or controls and reducing a property's demand for service.

Stormwater Management Service Charge: The service charge imposed by PWSA under its Stormwater Tariff, as amended from time to time, on each customer for their property's use of the stormwater system and other stormwater services provided by PWSA.

Stormwater Management Service Charges Calculation

All customers are charged based on their property's impervious area.

Residential Customers

Residential customers (owners of parcels with one to four dwelling units) are placed in one of three impervious area tiers, with all residential properties assigned either 0.5, 1, or 2 Equivalent Residential Units (or ERUs – see Definitions section, above) depending on their measured impervious area.

The ERU is the stormwater fee applied to each base billing unit (ERU). Refer to PWSA's stormwater tariff for the rate currently in effect. In 2022, the rate will be \$5.96 /ERU per month, and in 2023 the rate will be \$7.95/ERU per month. The calculations for charges are below:

Stormwater Customer Category	Tier ERU
Tier 1 - Impervious area of 400 square feet to less than 1,015 square feet	0.5
Tier 2 - Impervious area of 1,015 square feet to less than 2,710 square feet	1
Tier 3 - Impervious area greater than or equal to 2,710 square feet	2

$$Charge = Rate\ per\ (1)\ ERU \times Tier\ ERU$$

So, for example, a single-family residence having 2,236 square feet of impervious area is Category Tier 2 with 1 ERU. In 2022 their monthly stormwater bill would be – \$5.96 X 1 ERU or \$5.96 per month.

Non-Residential Customers

Non-residential properties are charged based on their total impervious area, measured in Equivalent Residential Units (ERUs). 1 ERU is equivalent to 1,650 square feet of impervious area, and a property’s charge is its impervious area in ERUs multiplied by the effective rate per ERUs.

	<u>Effective</u> <u>January 12, 2022</u>	<u>Effective</u> <u>January 1, 2023</u>
Rate per (1) ERU	\$5.96	\$7.95

$$Charge = Rate\ per\ (1)\ ERU \times \frac{Total\ Impervious\ Area}{1,650\ sq\ ft\ per\ ERU} \text{ (round up to the nearest whole number)}$$

So, for example, consider a non-single-family residence having 148,672 square feet of impervious area. This equates to 91 ERUs (148,672 / 1,650, rounded up to the nearest whole number = 91). This property’s monthly stormwater fee is \$542.36 (91 ERUs x \$5.96 = \$542.36).

To find your property’s Tier or Impervious Area, consult your stormwater bill, visit the PWSA Stormwater Fee Finder website -

(<https://pwsa.maps.arcgis.com/apps/webappviewer/index.html?id=df39e93b5a0e403f8a29889a42125edc>), call (412) 255-2423 (Press Option 5), or email info@pgh2o.com.

Stormwater Fee Credits

PWSA has developed a system of stormwater fee credits for customers who take steps to reduce stormwater runoff leaving their property and entering PWSA’s stormwater management system and natural receiving waters such as Saw Mill Run and the Allegheny, Monongahela, and Ohio Rivers.

Residential and non-residential customers are eligible for different credits as detailed in the sections below.

Residential Customers

A residential stormwater credit reduces a customer’s stormwater charge by 50%. Residential customers can receive a stormwater credit by controlling ¾ of an inch of runoff from their property’s impervious surfaces.

A residential customer in any part of the city can get a stormwater credit by installing (or documenting the performance of a previously installed) stormwater control measure such as those listed on Worksheet 5, “Structural BMP Volume Credits” in the Pennsylvania Stormwater Best Management Practices Manual ([Chapter 8, pg. 34](#)). The control measure must capture for 24 to 72 hours and slowly release at least ¾ of an inch of runoff from the impervious surfaces on their property.

The more impervious surface on a residential property, the more runoff a measure must control to qualify for the fee credit. To calculate the runoff volume that needs to be controlled on a residential property -

$$* \text{Runoff Volume to be Controlled on a Residential Property in Gallons} = \text{Impervious Area sf} \times 0.0625 \times 7.48$$

*To find your property's Impervious Area, consult your stormwater bill, or visit the PWSA Stormwater Fee Finder website -

(<https://pwsa.maps.arcgis.com/apps/webappviewer/index.html?id=df39e93b5a0e403f8a29889a42125edc>)

$$* 0.0625 \text{ ft} = \frac{3}{4} \text{ inches} \times \frac{1 \text{ ft}}{12 \text{ inches}}$$

*To convert the value from cubic feet to gallons, multiply by 7.48.

For example, to determine how much water a stormwater control measure would need to detain on a Tier 2 residential property with 2,000 square feet of impervious area to receive a credit-

$$935 \text{ Gallons} = 2,000 \text{ sf} \times 0.0625 \times 7.48$$

They would need a rain garden, for example, that holds 935 gallons of runoff for 24-72 hours:

Non-Residential Customers

Non-residential customers can receive stormwater fee credit by **capturing and detaining runoff on-site, meeting or exceeding recent development standards** in place in Pittsburgh.

Non-residential customers who bring parts of their property up to the most stringent Stormwater Management standards, (the "2019 standards" <https://pittsburghpa.gov/dcp/stormwater>) will receive a 60% credit on the part of the property that meets the standards. Those standards are:

- Keep 1" or more of water from running off the impervious surfaces on their property and from getting into rivers or streams.

Non-residential customers who bring parts of their property up to the second-most stringent Stormwater Management standards (the "2016 standards"), will receive a 45% credit on the part of the property that meets those standards. Note that the 2016 Stormwater Management Standards have been replaced by the 2019 Stormwater Management Standards, so the written 2016 standards are no longer available. However, the 2016 standards are:

- Keep $\frac{3}{4}$ " of an inch or more of water from running off the impervious surfaces on their property and from getting to rivers or streams.

In both situations, only the portion of the property's impervious area that meets the requirement will be used to compute the credit. The rest of the property will have the same charge as before.

Non-Residential Customers will be eligible for a credit provided that an approved stormwater BMP has been installed and the owner can demonstrate that the BMP is functioning as intended. Customers who have completed a Stormwater Plan and have received a letter from the City attesting that their plan is adequate have met these requirements. The letter from the City must be submitted with a credit application and other required supporting documentation for a Non-Residential property. Customers who have implemented stormwater treatment outside of City requirements will not have this letter, thus will submit plans and calculations for PWSA review.

To calculate the runoff volume that needs to be controlled on a property in order to obtain a 60% credit, multiply the impervious area in square feet by 0.083 feet (the same as one inch). To calculate the runoff volume that needs to be controlled on a property in order to obtain a 45% credit, multiply the impervious area in square feet by 0.0625 feet (the same as 3/4 inch).

As an example, a non-residential customer with a property of 165,000 sq. ft or 100 ERUs of impervious area will receive a monthly bill of \$596.00 in 2022. If the customer decides to redevelop 33,000 sq. ft. or 20% of the impervious area to meet the 2019 standards, they will receive a 60% credit on that 20%. The customer's new monthly bill will be reduced by 12% (60% discount x 20% of impervious area), for an updated monthly fee of \$524.48.

Non-residential customers can also earn a credit of between 75% and 100% of their stormwater fees, for "regional efforts - or "Enhanced Volume Control" for controlling at least 25% more runoff than what is required by the City of Pittsburgh 2019 stormwater standards.

Credit Application and Approval Process

The Stormwater Fee Credit Application and Approval process consists of the following steps:

1. The property owner (or an approved representative thereof) completes and submits a Stormwater Fee Credit Application form with all required documentation.
2. PWSA will evaluate the application within three days to determine if the action qualifies for a stormwater fee credit. Review times may be extended to up to 30 days, based on the number of applications received by PWSA.
3. The applicant will be notified by letter and/or email of the determination of the stormwater fee credit.

General questions regarding credits should be referred to PWSA's Customer Service at (412) 255-2423 (Press Option 5) or via email to info@pgh2o.com. Stormwater fee credits are maintained on a property



for as long as the stormwater facility receiving credit(s) is properly functioning in accordance with applicable codes, ordinances and the policies stated herein. The credit will continue for three (3) years for residential and non-residential properties from the date of approval of the credit, at which time the owner must submit a renewal form. Three months prior to expiration of the credit, PWSA will send a notification by letter or e-mail of the requirement for renewal.

Application Submission

The stormwater fee credit application form is provided in Attachment A and is available on the PWSA Stormwater Fee website at www.pgh2o.com/stormwater-fee. Electronic submission via the website is preferred. If this is not possible, the paper application and supporting documentation may be mailed to:

Pittsburgh Water and Sewer Authority
Attn.: Department of Engineering and Construction, Stormwater Fee Credit Review
Penn Liberty Plaza I
1200 Penn Avenue
Pittsburgh, PA 15222

PWSA will notify applicants if their applications are incomplete. If complete information is not provided, the application will expire one year from the date of the original submission. Once an application expires, the owner must submit a new credit application with all supporting documentation.

Questions can be directed to (412) 255-2423 (Press Option 5) or via email to info@pgh2o.com.

Credit Approval

PWSA will review the required documentation, and approval or denial of the stormwater fee credit application will be determined. If all requirements and conditions are met, the stormwater fee credit will be available upon successful completion of the stormwater fee credit application process and approval by PWSA for the stormwater fee credit, generally within 3 days. Review times may be extended to up to 30 days based on the number of applications received by PWSA. A PWSA representative will notify the applicant by letter and/or email of the approval or denial and the resulting credits (if applicable). If approved, the credit will be made to the customer's bill on the next billing cycle, and can be made retroactive to no earlier than January 12, 2022, based on date of installation.

Credit Termination

PWSA may review and terminate approved credits at any time if the facilities associated with those credits are found to be improperly maintained and/or not adequately functioning and the owner fails to restore the BMP to good working order following notification by PWSA.

Failure to properly maintain the BMP may result in a public nuisance. If disconnection causes a public nuisance to neighboring property or public property, sidewalk, or roadway, corrective actions, which may include reconnection to the public sewer system, must be made within 30 days upon re-inspection and notification by Inspector(s) or credits will be terminated.

Answers to Some Common Questions About the Stormwater Fee

What if I Have a Question About My Credit Determination?

Questions can be directed to (412) 255-2423 (Press Option 5) or via email to info@pgh2o.com. PWSA will review your question and account details with you.

What Are the Maintenance and Renewal Requirements?

The facilities must be owned, operated, and maintained, either on-site or by record of agreement, by the applicant.

Does the Credit Have to Be Renewed?

To continue to receive a credit, the property owner must submit a renewal form (see Attachment B) with a copy of a property owner's written inspection report of their BMP every three (3) years. The owner confirms that the BMP is performing as intended in properly managing stormwater with a current photograph.

Will PWSA Perform Site Inspections?

After an owner submits a credit application or credit renewal application, PWSA may inspect the parcel(s) as needed to verify the information provided in the application and in the supporting documentation. It is the responsibility of the customer/owner to allow PWSA access to the parcel.

If at any time an Authority inspection determines that the facility is not being maintained, the credit can be suspended. PWSA may choose to withhold credit until the owner can demonstrate the facility has been restored to good working order and appropriate maintenance plans are in place.

Disputes

If you are unsatisfied with any issue related to your stormwater fee, you may avail yourself of your rights in accordance with the Pennsylvania Public Utility Commission's Inquiry/Dispute/Informal Complaint/Formal Complaint processes at <https://www.pgh2o.com/residential-commercial-customers/account-billing-info/customer-rights>.

Attachments

Attachment A – Stormwater Fee Credit Application Form

The stormwater fee credit application form is available on the PWSA Stormwater Fee website at www.pgh2o.com/stormwater-fee. It is also provided in Attachment A. Electronic submission via the



website is preferred. If this is not possible, the paper application and supporting documentation may be mailed to:

Pittsburgh Water and Sewer Authority
Attn.: Department of Engineering and Construction, Stormwater Fee Credit Review
Penn Liberty Plaza I
1200 Penn Avenue
Pittsburgh, PA 15222

Or email to: stormwaterfee@pgh2o.com

General questions can be directed to (412) 255-2423 (Press Option 5) or via email to info@pgh2o.com. The application will be evaluated to determine if the action qualifies for a credit. The applicant will be notified by letter and/or email of the determination of the credit.

Stormwater Fee Credit Application – Pittsburgh Water and Sewer Authority

Date:

Property Owner Information

Name:

E-mail:

Phone Number:

Mailing Address:

I attest that I have legal ownership and maintenance responsibility for the Best Management Practice(s) included in this application

Signature:

Parcel Information

Address:

Allegheny County Parcel ID Number (Ex: 0123-A-00123-00000-00): _____

To find your parcel ID number, you can search for your property's address on the [Allegheny County Real Estate Portal \(https://www2.alleghenycounty.us/RealEstate/Search.aspx\)](https://www2.alleghenycounty.us/RealEstate/Search.aspx)

Parcel Impervious Area (in square feet): _____ sq. ft.

To find your parcel's impervious area in square feet, please check your most recent stormwater bill, visit the PWSA Stormwater Fee Finder page -

<https://pwsa.maps.arcgis.com/apps/webappviewer/index.html?id=df39e93b5a0e403f8a29889a42125e> dc, or call Customer Service at 412-255-2423 (Press Option 5).

Does this property have one or more tenant-occupied residential dwelling units? ____ Yes ____ No.



Type of Credit:

Is your property... (choose one)

- A single-family home, duplex, triplex, or quadplex, and not a condominium (considered Residential for the fee)
- Any other type of property (considered Non-Residential for the fee)

Please choose the type of credit you are applying for. If your property is Residential, you may only choose the first, Residential, option. If your property is Non-Residential, you may select all Non-Residential credit types that apply.

- Residential, Controlling at least 0.75 inches (¾") of runoff
- Non-Residential, 2019 Standards (Controlling at least 1 inch (1") of runoff)
- Non-Residential, 2016 Standards (Controlling at least 0.75 inches (¾") of runoff)
- Non-Residential, Regional Efforts or "Enhanced Volume Control" controlling at least 1.25 inches (1 ¼") of runoff

Type of Best Management Practice:

- Rain Garden
- Other Best Management Practice (Please specify, e.g. modular storage, cistern, dry well, green roof): _____

Date Best Management Practice was Implemented (Month/Year): _____

Runoff Control Calculations (Complete all that apply):

Residential Rain Garden:

To be eligible for this credit, you must keep ¾" of stormwater from running off your parcel's impervious area.

Storage Requirement: The amount of stormwater you must control is [your parcel's Impervious Area] _____ sq. ft. * 0.0625 ft. = _____ cu. ft.

Is your rain garden rectangular or non-rectangular? Rectangular _____ Non-rectangular _____

If rectangular Rain Garden Length (in feet): _____ ft. Rain Garden Width (in feet): _____ ft.

Rain Garden Area (length x width, if rectangular): _____ sq. ft.

Depth from the surrounding area to the top of your rain garden bed's soil: _____ ft.

Depth of your rain garden bed's loose soil (in feet): _____ ft.

Storage Volume = Surface Storage + Soil Storage

Storage Volume = (Area x Depth) + (Area x Soil Depth x 10%)

Storage Volume = (_____ square feet x _____ feet) + (_____ square feet x _____ feet x 10%)

Storage Volume for Your Rain Garden = _____ cubic feet

Storage Requirement for Your Rain Garden = _____ cubic feet (calculated above)

Residential Other Best Management Practice:

To be eligible for this credit, you must keep ¾" of stormwater from running off your parcel's impervious area.



Storage Requirement: The amount of stormwater you must control is [your parcel's Impervious Area] ___ sq. ft. * 0.0625 ft = ___ cu. ft.

How much runoff does your best management practice control? (in cubic feet) ___ cu. ft.

Non-Residential 2019 Standards (Controlling 1" of Runoff):

How much of your parcel's impervious area meets the 2019 Standards of controlling 1" of runoff? (in square feet): _____ sq. ft.

Parcel Impervious Area = (___ sq. ft. / 1,650 sq. ft. per ERU), round up to the nearest whole number) = ___ Equivalent Residential Units (ERU)

Impervious Area Meeting 2019 Standards = ___ square feet

Impervious Area Not Meeting 2019 Standards = ___ square feet (Parcel Impervious Area – Impervious Area Meeting 2019 Standards)

Runoff Volume Controlled = Impervious Area Meeting 2019 Standards x 1"

Runoff Volume Controlled = ___ square feet x 1"

Runoff Volume Controlled = ___ cubic feet

Credit on Impervious Area = 60% Credit x (Impervious Area Meeting 2019 Standards / Parcel Impervious Area)

Credit on Impervious Area = 60% x (___ square feet / ___ square feet)

Credit on Impervious Area = ___%

Reduction on Stormwater Bill = \$5.96 Rate per ERU x Parcel Impervious Area in ERU x Credit on Impervious Area

Reduction on Stormwater Bill = \$5.96 per ERU x ___ ERU x ___%

Reduction on Stormwater Bill = \$___

Non-Residential Runoff Controls, 2016 Standards (Controlling 3/4" of Runoff):

How much of your parcel's impervious area meets the 2016 Standards of controlling 3/4" of runoff? (in square feet): _____ sq. ft.

Parcel Impervious Area = (___ sq. ft. / 1,650 sq. ft. per ERU), round up to the nearest whole number) = ___ Equivalent Residential Units (ERU)

Impervious Area Meeting 2016 Standards = ___ square feet

Impervious Area Not Meeting 2016 Standards = ___ square feet (Parcel Impervious Area – Impervious Area Meeting 2016 Standards)

Runoff Volume Controlled = Impervious Area Meeting 2016 Standards x 3/4"

Runoff Volume Controlled = ___ square feet x 3/4"

Runoff Volume Controlled = _____ cubic feet

Credit on Impervious Area = 45% Credit x (Impervious Area Meeting 2016 Standards / Parcel Impervious Area)

Credit on Impervious Area = 45% x (_____ square feet / _____ square feet)

Credit on Impervious Area = _____%

Reduction on Stormwater Bill = \$5.96 Rate per ERU x Parcel Impervious Area in ERU x Credit on Impervious Area

Reduction on Stormwater Bill = \$5.96 per ERU x _____ ERU x _____%

Reduction on Stormwater Bill = \$ _____

New Stormwater Bill Total, Non-Residential:

Original Stormwater Bill = \$5.96 Rate per ERU x Parcel Impervious Area in ERU

Original Stormwater Bill = \$5.96 per ERU x _____ ERU

Original Stormwater Bill = \$ _____

Total Reduction on Stormwater Bill = Reduction for 2019 Standards + Reduction for 2016 Standards

Total Reduction on Stormwater Bill = \$ _____ + \$ _____

Total Reduction on Stormwater Bill = \$ _____

New Stormwater Bill = Original Stormwater Bill - Total Reduction on Stormwater Bill

New Stormwater Bill = \$ _____ - \$ _____

New Stormwater Bill = \$ _____

Non-Residential Runoff Controls, Regional Efforts or "Enhanced Volume Control"

Please summarize your plan for Regional Efforts. PWSA staff will contact you to review together.

Supporting Documentation

For Residential Credits

Rain Gardens: Please upload a site plan or design drawing that shows the dimensions (including a profile and cross section) and location of the rain garden, and the area of the parcel that drains to it. The site plan or design drawing should list the property's impervious area in square feet, the area that drains to the rain garden in square feet, the elevation or vertical distance of the surrounding area compared to the top of the garden bed in feet, and the depth of the rain garden bed's loose soil in feet.

Please also include at least two photographs of the rain garden, either as part of the site plan or as separate files.

For Other BMP's: Please upload a brief description of the best management practice, including a report by a professional engineer as well as as-built plans. Also include a calculation from [Worksheet 5](#) in the



Pennsylvania Stormwater Best Management Practices Manual ([Chapter 8, pg. 34](#)), assuming a non-structural volume credit of 0 cubic feet, and a required control volume equivalent to the storage requirement for your best management practice.

For all Non-Residential Credits: Please submit Stormwater Plans and as-builts signed and sealed by a professional engineer, showing the change in impervious area and the total volume of runoff managed. A copy of a letter from the City of Pittsburgh that attests that the property's Stormwater Plan has been found to be adequate should also be submitted, if available. Letters received before 2019 will be proof of meeting the 2016 standards, and letters received after 2019 will be proof of meeting the 2019 standards. These documents will be reviewed by PWSA."

Attachment B – Stormwater Fee Credit Renewal Form

A Stormwater Fee Credit Renewal Form, including the property owner's written inspection report of their BMP must be submitted to PWSA every three (3) years (based on the date that the credit was first approved) to be considered for the credit. The written report should be a confirmation that the BMP is performing as intended in properly managing stormwater with a current photograph.

Please submit the completed renewal form and supporting documentation to:

Pittsburgh Water and Sewer Authority
Attn.: Department of Engineering and Construction, Stormwater Fee Credit Review
Penn Liberty Plaza I
1200 Penn Avenue
Pittsburgh, PA 15222

Or email to: stormwaterfee@pgh2o.com

General questions can be directed to (412) 255-2423 (Press Option 5), or via email to info@pgh2o.com. The application will be evaluated to determine if the action qualifies for a credit. The applicant will be notified by letter and email of the determination of the credit renewal.

Pittsburgh Water and Sewer Authority - Stormwater Fee Credit Renewal Form

Date:

Property Owner Information

Name:

E-mail:

Phone Number:

Mailing Address:

The BMP is performing as intended in properly managing stormwater. Attached is a current photograph (dated _____). I attest that I have legal ownership and maintenance responsibility for the Best Management Practice(s) included in this application.



Signature:

Parcel Information

Address:

Allegheny County Parcel ID Number:

Parcel Impervious Area (Found on Fee Finder Website):

**PENNSYLVANIA DEPARTMENT OF STATE
CORPORATION BUREAU**

**Articles of Amendment – Domestic Corporation
(15 Pa.C.S.)**

Business Corporation (§ 1915)
 Nonprofit Corporation (§ 5915)

BELINDA SCHORY
Name **PENNCORP SERVICEGROUP, INC.**
Address **600 NORTH SECOND ST. 4581**
City **PO BOX 1210** State Zip Code
HARRISBURG, PA 17108-1210

Commonwealth of Pennsylvania
ARTICLES OF AMENDMENT-NONPROFIT 6 Page(s)



T1017511078

In compliance with the requirements of the applicable provisions (relating to articles of amendment), the undersigned, desiring to amend its articles, hereby states that:

1. The name of the corporation is: Allegheny Cemetery

2. The (a) address of this corporation's current registered office in this Commonwealth or (b) name of its commercial registered office provider and the county of venue is (the Department is hereby authorized to correct the following information to conform to the records of the Department):

(a) Number and Street	City	State	Zip	County
<u>4734 Butler Street</u>	<u>Pittsburgh</u>	<u>PA</u>	<u>15201</u>	<u>Allegheny</u>

(b) Name of Commercial Registered Office Provider _____ County _____
c/o _____

3. The statute by or under which it was incorporated: Act 253 of April 24, 1844; Act 323 of April 7, 1849; Act 340 of April 11, 1856; Act 281 of April 18, 1857; Act 115 of March 6, 1860

4. The date of its incorporation: April 24, 1844

5. (Check, and if appropriate complete, one of the following):

The amendment shall be effective upon filing these Articles of Amendment in the Department of State.

The amendment shall be effective on _____ at _____
Date Hour

2010 JUN 24 AM 10: 22

PA. DEPT. OF STATE

US_ACTIVE-1038-04882-CASOLTES 6/24/10 3:39 PM

PENGAD 800-631-6389

EXHIBIT

H

6. Check one of the following:

- The amendment was adopted by the members pursuant to 15 Pa.C.S. § 5914(a).
 The amendment was adopted by the board of directors pursuant to 15 Pa.C.S. § 5914(b).

7. (Check, and if appropriate complete, one of the following):

- The amendment adopted by the corporation, set forth in full, is as follows:
 The amendment adopted by the corporation is set forth in full in Exhibit A attached hereto and made a part hereof.

8. Check if the Amendment restates the Articles:

- The restated Articles of Incorporation supersedes the original articles and all amendments thereto.

IN TESTIMONY WHEREOF, the undersigned corporation has caused these Articles of Amendment to be signed by a duly authorized officer thereof this 16th day of June, 2010.

ALLEGHENY CEMETERY

By Faunce W. Abert
Title PRESIDENT

**AMENDED AND RESTATED
ARTICLES OF INCORPORATION
OF
ALLEGHENY CEMETERY**

1. **Corporate Name.** The name of the Corporation is Allegheny Cemetery.
2. **Registered Office.** The address of the Corporation's current registered office in this Commonwealth is 4734 Butler Street, Pittsburgh, Allegheny county, Pennsylvania 15201.
3. **Organization.** The Corporation was organized under Act of the Legislature of the Commonwealth of Pennsylvania, Act 253 of April 24, 1844; Act 323 of April 7, 1849; Act 340 of April 11, 1856; Act 281 of April 18, 1857; Act 115 of March 6, 1860, and operates under the provisions of the Nonprofit Corporation Law of 1988.
4. **Purpose.** The Corporation is incorporated for the following purposes: (a) to operate and maintain without profit a public cemetery in the County of Allegheny, Pennsylvania, for the burial, cremation or other disposition of the human dead, without distinction or regard to race or creed, all within the meaning of Section 501(c)(13) of the Internal Revenue Code of 1986, as the same may be amended or modified or replaced by any future United States internal revenue law (the "Code") under such conditions, rules and regulations as the Board of Directors may establish; (b) to contract for and purchase land in the County of Allegheny and the same to lay out and ornament, and to divide into suitable plots and burial lots, erect buildings, and do all things necessary to be done to adapt the land so purchased for the Corporation's purposes; (c) to dispose of any land so purchased for the Corporation's purposes that the Board of Directors may determine is appropriate to be severed and detached from enclosure of the cemetery; (d) to sell and dispose of cemetery plots, burial lots, and mausoleum and columbarium spaces for purposes of sepulcher; (e) to erect, maintain and operate crematories, mausoleums, columbariums, vaults, and other places for purposes of sepulcher; (f) to sell burial vaults, urns and other receptacles for use in the burial, cremation or other disposition of the human dead in the cemetery; (g) to sell memorials, monuments, headstones, and other products for use in perpetuating the memory of the human dead in the cemetery; (h) to erect and operate greenhouses and nurseries and to sell the products thereof for use in the cemetery; and (i) to do everything necessary, suitable, and proper for accomplishment of any of the purposes herein stated, or which shall be conducive to or expedient for the protection or benefit of the Corporation.
5. **Pecuniary Gain or Profit.** The Corporation does not contemplate pecuniary gain or profit, incidental or otherwise.
6. **Non-Stock Basis.** The Corporation is organized on a non-stock basis.
7. **Management.** The business and affairs of the Corporation shall be managed by or under the direction of a Board of Directors of the Corporation. The number, term of office, method of selection and manner of removal of the Board of Directors shall be as set forth in the Bylaws of the Corporation.
8. **Exempt Organization.** Notwithstanding any other provision of these Articles, the Corporation shall not engage directly or indirectly in any activity which would prevent it from qualifying, and

continuing to qualify, as a corporation described in Section 501(c)(13) of the Code (hereinafter referred to in these Articles as an "exempt organization").

9. **Earnings.** Notwithstanding any other provision of these Articles, no part of the net earnings or assets of the Corporation shall inure to the benefit of or be distributable to its members, directors, trustees, officers or any other private individual; provided, however, the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered to the extent that such payments do not prevent it from qualifying, and continuing to qualify, as an exempt organization and to make such lawful payments and distributions in furtherance of the purposes set forth in Article 4 hereof as may from time to time be either required or permitted by Section 501(c)(13) of the Code.

10. **Indemnification.**

(a) **Right to Indemnification.**

(1) As used herein, the word "Action" shall mean any action, suit or proceeding, administrative, investigative or other, (i) to which such person is a party (other than an action by the Corporation) or (ii) in connection with which such person is not a party but is a witness, subject to investigation or otherwise involved, in either case by reason of such person being or having been a director or officer of the Corporation.

(2) Unless in a particular case indemnification would jeopardize the Corporation's tax exempt status under Section 501(a) of the Code or result in the Corporation's failure to be described in Section 501(c)(13) of the Code, and except as prohibited by law, each director and officer of the Corporation shall be entitled as of right to be indemnified by the Corporation against expenses and any liability paid or incurred by such person (i) in the defense of any Action to which such person is a party or (ii) in connection with any other Action.

(3) A person who is not a director or officer of the Corporation may be similarly indemnified in respect of service to the Corporation to the extent the Board at any time designates such person as entitled to the benefits of this Article.

(4) As used in this Article, "indemnitee" shall include each director and each officer of the Corporation and each other person designated by the Board as entitled to the benefits of this Article; "liability" shall include amounts of judgments, excise taxes, fines, penalties and amounts paid in settlement; and "expenses" shall include fees and expenses of counsel incurred by the indemnitee only (i) if the Corporation has not at its expense assumed the defense of the Action on behalf of the indemnitee with reputable and experienced counsel selected by the Corporation, or (ii) if it shall have been determined pursuant to Section 3 hereof that the indemnitee was entitled to indemnification for expenses in respect of an action brought under that Section.

(b) **Right to Advancement of Expenses.** Unless in a particular case advancement of expenses would jeopardize the Corporation's tax exempt status under Section 501(a) of the Code or result in the Corporation's failure to be described in Section 501(c)(13) of the Code, every indemnitee shall be entitled as of right to have his expenses in defending any Action paid in advance by the Corporation, as incurred, provided that the Corporation receives a written undertaking by or on behalf of the indemnitee to repay the amount advanced if it should ultimately be determined that the indemnitee is not entitled to be indemnified for such expenses.

(c) Right of Indemnitee to Initiate Action; Defenses.

(1) If a written claim under Section (a) or Section (b) of this Article 10 is not paid in full by the Corporation within thirty days after such claim has been received by the Corporation, the indemnitee may at any time thereafter initiate an action to recover the unpaid amount of the claim and, if successful in whole or in part, the indemnitee shall also be entitled to be paid the expense of prosecuting such action.

(2) The only defenses to an action to recover a claim for indemnification otherwise properly asserted under Section (a) of this Article 10 shall be (i) that the indemnitee's conduct was such that under applicable law the Corporation is prohibited from indemnifying the indemnitee for the amount claimed, or (ii) that indemnification would jeopardize the Corporation's tax exempt status under Section 501(a) of the Code or result in the Corporation's failure to be described in Section 501(c)(13) of the Code, but the burden of proving any such defense shall be on the Corporation.

(3) The only defense to an action to recover a claim for advancement of expenses otherwise properly asserted under Section (b) of this Article 10 shall be (i) that advancement of expenses would jeopardize the Corporation's tax exempt status under Section 501(a) of the Code or result in the Corporation's failure to be described in Section 501(c)(13) of the Code, or (ii) that the indemnitee failed to provide the undertaking required by Section (b), but the burden of proving any such defense shall be on the Corporation.

(d) **Non-Exclusivity; Nature and Extent of Rights.** The rights to indemnification and advancement of expenses provided for in this Article 10 shall (i) not be deemed exclusive of any other rights to which any indemnitee may be entitled, (ii) be deemed to create contractual rights in favor of each indemnitee who serves the Corporation at any time while this Article is in effect (and each such indemnitee shall be deemed to be so serving in reliance on the provisions of this Article), and (iii) continue as to each indemnitee who has ceased to have the status pursuant to which he was entitled or was designated as entitled to indemnification under this Article and shall inure to the benefit of the heirs and legal representatives of each indemnitee.

11. **Code.** References in these Articles to a section of the Code shall be construed to refer both to such section and to the regulations promulgated thereunder, as they now exist or may hereafter be amended, and to the corresponding provisions of any future federal tax code and the regulations thereunder.

**PENNSYLVANIA DEPARTMENT OF STATE
CORPORATION BUREAU**

**Articles of Amendment – Domestic Corporation
(15 Pa.C.S.)**

Business Corporation (§ 1915)
 Nonprofit Corporation (§ 5915)

BELINDA SCHORY
Name
PENNCORP SERVICEGROUP, INC.
Address
600 NORTH SECOND ST. US82
City PO BOX 1210 State Zip Code
HARRISBURG, PA 17108-1210

Commonwealth of Pennsylvania
ARTICLES OF AMENDMENT-NONPROFIT 6 Page(s)



In compliance with the requirements of the applicable provisions (relating to articles of amendment), the undersigned, desiring to amend its articles, hereby states that:

1. The name of the corporation is: The Homewood Cemetery

2. The (a) address of this corporation's current registered office in this Commonwealth or (b) name of its commercial registered office provider and the county of venue is (the Department is hereby authorized to correct the following information to conform to the records of the Department):

(a) Number and Street	City	State	Zip	County
<u>1599 S. Dallas Avenue</u>	<u>Pittsburgh</u>	<u>PA</u>	<u>15217</u>	<u>Allegheny</u>

(b) Name of Commercial Registered Office Provider _____
c/o _____ County _____

3. The statute by or under which it was incorporated: The Corporation Act of April 29, 1874, P.L. 73

4. The date of its incorporation: February 25, 1878

5. (Check, and if appropriate complete, one of the following):
 The amendment shall be effective upon filing these Articles of Amendment in the Department of State.
 The amendment shall be effective on _____ at _____
Date Hour

2010 JUN 24 AM 10: 22

US_ACTIVE-10348885.2-CASOLTES 06/10 2:30 PM

PA. DEPT. OF STATE

6. Check one of the following:

- The amendment was adopted by the members pursuant to 15 Pa.C.S. § 5914(a).
 The amendment was adopted by the board of directors pursuant to 15 Pa.C.S. § 5914(b).

7. (Check, and if appropriate complete, one of the following):

- The amendment adopted by the corporation, set forth in full, is as follows:
 The amendment adopted by the corporation is set forth in full in Exhibit A attached hereto and made a part hereof.

8. Check if the Amendment restates the Articles:

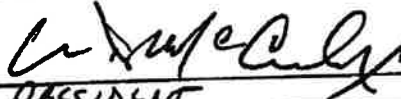
- The restated Articles of Incorporation supersede the original articles and all amendments thereto.

IN TESTIMONY WHEREOF, the undersigned corporation has caused these Articles of Amendment to be signed by a duly authorized officer thereof this 23rd day of June, 2010.

THE HOMEWOOD CEMETERY

By

Title



PRESIDENT

**AMENDED AND RESTATED
ARTICLES OF INCORPORATION
OF
THE HOMEWOOD CEMETERY**

1. **Corporate Name.** The name of the Corporation is The Homewood Cemetery.
2. **Registered Office.** The address of the Corporation's current registered office in this Commonwealth is 1599 S. Dallas Avenue, Pittsburgh, Allegheny County, Pennsylvania 15217.
3. **Organization.** The Corporation was organized under The Corporation Act of April 29, 1874, P.L. 73 and operates under the provisions of the Nonprofit Corporation Law of 1988.
4. **Purpose.** The Corporation is incorporated for the following purposes: (a) to operate and maintain without profit a public cemetery in the County of Allegheny, Pennsylvania, for the burial, cremation or other disposition of the human dead, without distinction or regard to race or creed, all within the meaning of Section 501(c)(13) of the Internal Revenue Code of 1986, as the same may be amended or modified or replaced by any future United States internal revenue law (the "Code") under such conditions, rules and regulations as the Board of Directors may establish; (b) to contract for and purchase land in the County of Allegheny and the same to lay out and ornament, and to divide into suitable plots and burial lots, erect buildings, and do all things necessary to be done to adapt the land so purchased for the Corporation's purposes; (c) to dispose of any land so purchased for the Corporation's purposes that the Board of Directors may determine is appropriate to be severed and detached from enclosure of the cemetery; (d) to sell and dispose of cemetery plots, burial lots, and mausoleum and columbarium spaces for purposes of sepulcher; (e) to erect, maintain and operate crematories, mausoleums, columbariums, vaults, and other places for purposes of sepulcher; (f) to sell burial vaults, urns and other receptacles for use in the burial, cremation or other disposition of the human dead in the cemetery; (g) to sell memorials, monuments, headstones, and other products for use in perpetuating the memory of the human dead in the cemetery; (h) to erect and operate greenhouses and nurseries and to sell the products thereof for use in the cemetery; and (i) to do everything necessary, suitable, and proper for accomplishment of any of the purposes herein stated, or which shall be conducive to or expedient for the protection or benefit of the Corporation.
5. **Pecuniary Gain or Profit.** The Corporation does not contemplate pecuniary gain or profit, incidental or otherwise.
6. **Non-Stock Basis.** The Corporation is organized on a non-stock basis.
7. **Management.** The business and affairs of the Corporation shall be managed by or under the direction of a Board of Directors of the Corporation. The number, term of office, method of selection and manner of removal of the Board of Directors shall be as set forth in the Bylaws of the Corporation.
8. **Exempt Organization.** Notwithstanding any other provision of these Articles, the Corporation shall not engage directly or indirectly in any activity which would prevent it from qualifying, and continuing to qualify, as a corporation described in Section 501(c)(13) of the Code (hereinafter referred to in these Articles as an "exempt organization").

9. **Earnings.** Notwithstanding any other provision of these Articles, no part of the net earnings or assets of the Corporation shall inure to the benefit of or be distributable to its members, directors, trustees, officers or any other private individual; provided, however, the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered to the extent that such payments do not prevent it from qualifying, and continuing to qualify, as an exempt organization and to make such lawful payments and distributions in furtherance of the purposes set forth in Article 4 hereof as may from time to time be either required or permitted by Section 501(c)(13) of the Code.

10. **Indemnification.**

(a) **Right to Indemnification.**

(1) As used herein, the word "Action" shall mean any action, suit or proceeding, administrative, investigative or other, (i) to which such person is a party (other than an action by the Corporation) or (ii) in connection with which such person is not a party but is a witness, subject to investigation or otherwise involved, in either case by reason of such person being or having been a director or officer of the Corporation.

(2) Unless in a particular case indemnification would jeopardize the Corporation's tax exempt status under Section 501(a) of the Code or result in the Corporation's failure to be described in Section 501(c)(13) of the Code, and except as prohibited by law, each director and officer of the Corporation shall be entitled as of right to be indemnified by the Corporation against expenses and any liability paid or incurred by such person (i) in the defense of any Action to which such person is a party or (ii) in connection with any other Action.

(3) A person who is not a director or officer of the Corporation may be similarly indemnified in respect of service to the Corporation to the extent the Board at any time designates such person as entitled to the benefits of this Article.

(4) As used in this Article, "indemnitee" shall include each director and each officer of the Corporation and each other person designated by the Board as entitled to the benefits of this Article; "liability" shall include amounts of judgments, excise taxes, fines, penalties and amounts paid in settlement; and "expenses" shall include fees and expenses of counsel incurred by the indemnitee only (i) if the Corporation has not at its expense assumed the defense of the Action on behalf of the indemnitee with reputable and experienced counsel selected by the Corporation, or (ii) if it shall have been determined pursuant to Section 3 hereof that the indemnitee was entitled to indemnification for expenses in respect of an action brought under that Section.

(b) **Right to Advancement of Expenses.** Unless in a particular case advancement of expenses would jeopardize the Corporation's tax exempt status under Section 501(a) of the Code or result in the Corporation's failure to be described in Section 501(c)(13) of the Code, every indemnitee shall be entitled as of right to have his expenses in defending any Action paid in advance by the Corporation, as incurred, provided that the Corporation receives a written undertaking by or on behalf of the indemnitee to repay the amount advanced if it should ultimately be determined that the indemnitee is not entitled to be indemnified for such expenses.

(c) Right of Indemnitee to Initiate Action: Defenses.

(1) If a written claim under Section (a) or Section (b) of this Article 10 is not paid in full by the Corporation within thirty days after such claim has been received by the Corporation, the indemnitee may at any time thereafter initiate an action to recover the unpaid amount of the claim and, if successful in whole or in part, the indemnitee shall also be entitled to be paid the expense of prosecuting such action.

(2) The only defenses to an action to recover a claim for indemnification otherwise properly asserted under Section (a) of this Article 10 shall be (i) that the indemnitee's conduct was such that under applicable law the Corporation is prohibited from indemnifying the indemnitee for the amount claimed, or (ii) that indemnification would jeopardize the Corporation's tax exempt status under Section 501(a) of the Code or result in the Corporation's failure to be described in Section 501(c)(13) of the Code, but the burden of proving any such defense shall be on the Corporation.

(3) The only defense to an action to recover a claim for advancement of expenses otherwise properly asserted under Section (b) of this Article 10 shall be (i) that advancement of expenses would jeopardize the Corporation's tax exempt status under Section 501(a) of the Code or result in the Corporation's failure to be described in Section 501(c)(13) of the Code, or (ii) that the indemnitee failed to provide the undertaking required by Section (b), but the burden of proving any such defense shall be on the Corporation.

(d) Non-Exclusivity: Nature and Extent of Rights. The rights to indemnification and advancement of expenses provided for in this Article 10 shall (i) not be deemed exclusive of any other rights to which any indemnitee may be entitled, (ii) be deemed to create contractual rights in favor of each indemnitee who serves the Corporation at any time while this Article is in effect (and each such indemnitee shall be deemed to be so serving in reliance on the provisions of this Article), and (iii) continue as to each indemnitee who has ceased to have the status pursuant to which he was entitled or was designated as entitled to indemnification under this Article and shall inure to the benefit of the heirs and legal representatives of each indemnitee.

11. **Code.** References in these Articles to a section of the Code shall be construed to refer both to such section and to the regulations promulgated thereunder, as they now exist or may hereafter be amended, and to the corresponding provisions of any future federal tax code and the regulations thereunder.

Docketing Statement (Changes)
DSCB:15-134B

BUREAU USE ONLY:

Revenue Labor & Industry

Other _____

File Code _____ Filed Date _____

Part I. Complete for each filing:

Current name of entity or registrant (survivor or new entity if merger or consolidation):
The Homewood Cemetery

Entity number, if known: **632220** Incorporation/qualification date in PA: **2/15/1878**

State of Inc: **PA** Federal EIN: _____ Specified effective date, if any: _____

Part II. Check proper box:

Amendment (complete Section A) ___ Merger, Consolidation or Division (complete Section B,C or D)

___ Consolidation (complete Section C) ___ Division (complete Section D)

___ Conversion (complete Section A & E) ___ Correction (complete Section A)

___ Termination (complete Section H) ___ Revival (complete Section G)

___ Dissolution before Commencement of Business (complete Section F)

Section A - Check box(es) which pertain to changes:

___ Name: _____

___ Registered Office: Number & street/RD number & box number City State Zip County

___ Purpose: _____

___ Stock (aggregate number of share authorized): _____ ___ Effective date: _____

___ Term of Existence: _____ Other: _____

___ Section B - Merger Complete Section A if any changes to surviving entity:
Merging Entities are: (attach sheet for additional merging entities)

Name: _____ Entity #, if known: _____

Effective date: _____ Inc./qual. date in PA. _____ State of Inc. _____

Name: _____ Entity #, if known: _____

Effective date: _____ Inc./qual. date in PA. _____ State of Inc. _____

**PENNSYLVANIA DEPARTMENT OF STATE
CORPORATION BUREAU**

**Articles of Amendment -- Domestic Corporation
(15 Pa.C.S.)**

Business Corporation (§ 1915)
 Nonprofit Corporation (§ 5915)

BELINDA SCHORY
Name
PENNCORP SERVICEGROUP, INC.
Address
600 NORTH SECOND ST. US82
City PO BOX 1210 State Zip Code
HARRISBURG, PA 17108-1210

Commonwealth of Pennsylvania
ARTICLES OF AMENDMENT-NONPROFIT 6 Page(s)



In compliance with the requirements of the applicable provisions (relating to articles of amendment), the undersigned, desiring to amend its articles, hereby states that:

1. The name of the corporation is: The Homewood Cemetery
2. The (a) address of this corporation's current registered office in this Commonwealth or (b) name of its commercial registered office provider and the county of venue is (the Department is hereby authorized to correct the following information to conform to the records of the Department):

(a) Number and Street	City	State	Zip	County
<u>1599 S. Dallas Avenue</u>	<u>Pittsburgh</u>	<u>PA</u>	<u>15217</u>	<u>Allegheny</u>

(b) Name of Commercial Registered Office Provider	County
c/o _____	_____
3. The statute by or under which it was incorporated: The Corporation Act of April 29, 1874, P.L. 73
4. The date of its incorporation: February 25, 1878
5. (Check, and if appropriate complete, one of the following):
 The amendment shall be effective upon filing these Articles of Amendment in the Department of State.
 The amendment shall be effective on _____ at _____
Date Hour

2002045-926

Filed in the Department of
State on MAY 09 2002

C. Michael J. [Signature]
Secretary of the Commonwealth
ASTING

Smithfield East End Cemetery Corporation
Articles of Incorporation
Domestic Non-Profit Corporation

In compliance with §5306 of the Nonprofit Corporation Law of 1988, as amended, the undersigned desiring to incorporate a Pennsylvania not-for-profit corporation under the Nonprofit Corporation Law of 1988, hereby certifies that:

1. The name of the corporation is Smithfield East End Cemetery Corporation.
2. The location and post office address of the registered office of the corporation are 1634 South Dallas Avenue, Pittsburgh, Pennsylvania 15217.
3. The corporation is organized solely for the purpose of operating as a nonprofit cemetery company no part of the net earnings of which inures to the benefit of any private shareholder or individual as contemplated by Section 501(c)(13) of the Internal Revenue Code of 1986, as amended (the "Code") (or the corresponding provision of any future United States Internal Revenue Law).
4. The corporation does not anticipate pecuniary gain or profit, incidental or otherwise.
5. No part of the net earnings of the corporation shall inure to the benefit of or be distributed to any officer or director of the corporation, or to any other private person, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of its purposes as set forth in these Articles of Incorporation. No substantial part of the corporation's activities shall be carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene (including the publishing or distribution of statements) in any political campaign on behalf of, or in opposition to, any candidate for public office.
6. The corporation shall have no members as such, but in lieu thereof, shall have a board of directors in which board there shall be vested all the power and authority to supervise, control, direct and manage the property, affairs and activities of the corporation.
7. The corporation shall be organized on a nonstock basis.
8. The term of existence of the corporation shall be perpetual.
9. Notwithstanding any other provisions of these Articles of Incorporation, the corporation shall not carry on any activity not permitted to be carried on by a corporation organized and operated exclusively for exempt purposes under Section 501(c)(13) of the Code.
10. In the event that the corporation shall be dissolved or liquidated, the Directors, after paying or making provision for payment of all of the known liabilities of the corporation may

distribute the Corporation's property and assets among any organizations which are at the time exempt from federal income tax as organizations described in Section 501(c)(3) or Section 501(c)(15) of the Code and which will continue to maintain the cemetery, provided that each such organization must continue to qualify as an organization described in Section 501(c)(3) or Section 501(c)(15) of the Code. No private individual shall share in the distribution of any corporation assets upon dissolution or liquidation of the corporation.

11. The name and address of the incorporator is
Ronald T. Aulbach, Esq., Kirkpatrick & Lockhart LLP, Henry W. Oliver Building, 535
Smithfield Street, Pittsburgh, Pennsylvania, 15222.

IN TESTIMONY WHEREOF, THE INCORPORATOR HAS SIGNED THESE
ARTICLES OF INCORPORATION THIS 8TH DAY OF MAY, 2002.



Ronald T. Aulbach
Incorporator



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
WASHINGTON 25, D. C.

JUN 22 1962

IN REPLY REFER TO
T:R:EO: 5
RWL

Allegheny Cemetery
c/o E. A. Owens, Secretary
4734 Butler Street
Pittsburgh 1, Pennsylvania

I. R. CODE
SECTION 501(c) (13)
ADDRESS INQUIRIES & FILE RETURNS WITH DISTRICT DIRECTOR OF INTERNAL REVENUE
Pittsburgh, Pennsylvania
ACCOUNTING PERIOD ENDING
December 31

Gentlemen:

Based upon the evidence submitted, it is held that you are exempt from Federal income tax under the provisions of the Internal Revenue Code section indicated above. Any questions concerning taxes levied under other subtitles of the Code should be submitted to your District Director.

You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code and are required to file Form 990-T for the purpose of reporting unrelated business taxable income. Any changes in your character, purposes or method of operation should be reported immediately to your District Director for consideration of their effect upon your exempt status. You should also report any change in your name or address. You are required to file an information return, Form 990, annually, after the close of your annual accounting period, indicated above.

Your District Director is being advised of this action. Contributions made to you are deductible by donors in computing their taxable income as provided by section 170 of the Internal Revenue Code of 1954.

Our ruling of July 1, 1936 holding you exempt from Federal income tax as an organization described in section 101(5) of the Revenue Act of 1934 is superseded hereby.

Very truly yours,

J. F. Worley
Chief, Exempt Organizations Branch

SFO 83171

PENGAD 800-631-6388

EXHIBIT

I



Department of the Treasury
Internal Revenue Service

CINCINNATI OH 45999-0038

In reply refer to: 0248367576
June 05, 2014 LTR 4168C 0
25-0556200 000000 00

00027302
BODC: TE

HOMEWOOD CEMETERY
1599 S DALLAS AVE
PITTSBURGH PA 15217



021762

Employer Identification Number: 25-0556200
Person to Contact: Ms. Yates
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your May 27, 2014, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(13) of the Internal Revenue Code in a determination letter issued in October 1941.

Section 170(c)(5) of the Code provides for a deduction from Federal income tax for contributions to cemetery companies of the type described in section 501(c)(13). To be deductible, the contributions must be voluntary and must be made to or for the use of a nonprofit cemetery whose funds are irrevocably dedicated to the care of the cemetery as a whole. A donor may not deduct a payment made for the perpetual care of a particular lot or crypt. Furthermore, payments made to a cemetery company as a part of the purchase price of a burial lot or crypt, even though irrevocably dedicated to the perpetual care of the cemetery as a whole, are not deductible.

Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248164828
June 25, 2014 LTR 4168C 0
55-0810294 000000 00

00034856
BODC: TE

SMITHFIELD EAST END CEMETERY
CORPORATION
% STUART NYE HUTCHINSON III
1634 S DALLAS AVE
PITTSBURGH PA 15217

030280

Employer Identification Number: 55-0810294
Person to Contact: Tonya Morris
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your June 16, 2014, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(13) of the Internal Revenue Code in a determination letter issued in October 2003.

Section 170(c)(5) of the Code provides for a deduction from Federal income tax for contributions to cemetery companies of the type described in section 501(c)(13). To be deductible, the contributions must be voluntary and must be made to or for the use of a nonprofit cemetery whose funds are irrevocably dedicated to the care of the cemetery as a whole. A donor may not deduct a payment made for the perpetual care of a particular lot or crypt. Furthermore, payments made to a cemetery company as a part of the purchase price of a burial lot or crypt, even though irrevocably dedicated to the perpetual care of the cemetery as a whole, are not deductible.

Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

VERIFICATION

I, David J. Michener, President and CEO of the Allegheny and Homewood Cemeteries, certify that I am authorized on behalf of the Complainants to make this verification to the foregoing Amended Complaint by virtue of my position and certify that the averments set forth therein are true and correct to the best of my knowledge or information and belief.

I understand that this verification is made subject to the penalties of 18 Pa.C.S.A. Section 4904 relating to unsworn fabrication to authorities, which provides that if I knowingly make false averments, I may be subject to criminal penalties.

DAVID J. MICHENER, President and CEO
Complainants, Allegheny and Homewood Cemeteries

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of February, 2023, I served the foregoing AMENDED COMPLAINT by Email and/or U.S. Regular mail addressed as follows:

Karen O. Moury, Esquire
(kmoury@eckertseamans.com)
Eckert Seamans Cherin & Mellott, LLC
213 Market Street, 8th Floor
Harrisburg, PA 17101
Counsel for PWSA

Lauren M. Burge, Esquire
(lburge@eckertseamans.com)
Eckert Seamans Cherin & Mellott, LLC
600 Grant Street, 44th Floor
Pittsburgh, PA 15219
Counsel for PWSA

GOLDBERG, KAMIN & GARVIN, LLP

By: _____
DAVID A. WOLF, ESQUIRE
JONATHAN M. KAMIN, ESQUIRE
DEBORAH R. ERBSTEIN, ESQUIRE
Attorneys for Complainants