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SBG Management Services,
Inc./ Simon Realty Co.,
L.P. et al
v.
Philadelphia Gas Works
Evidentiary Hearing(s)
In Person

Docket Nos.:
C-2012-2304183
C-2012-2308454
C-2012-2308462
C-2012-2308465
C-2012-2304167
C-2012-2304215
C-2012-2304303
C-2012-2304324
C-2015-2486618
C-2015-2486677
C-2015-2486642
C-2015-2486670
C-2015-2486664
C-2015-2486655
C-2015-2486648
C-2015-2486674

Pages 1042 - 1257

Judge's Chambers
State Office Building
801 Market Street
Philadelphia, PA

April, 25, 2023
Commencing at 10:06 a.m.

INDEX TO EXHIBITS

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2486670, C-2015-2486664, C-2015-2486655, C-2015-
2486648, C-2015-2486674

Hearing Date: April 25, 2023

NUMBER FOR IDENTIFICATION IN EVIDENCE

SBG Exhibit:

1 Remand Direct Testimony of
Christopher E. Hanson
1/20/2023 1091 1109

1 -----
2 SBG Management Services, Docket Nos.:
3 Inc./ Simon Realty Co., C-2012-2304183
4 L.P. et al C-2012-2308454
5 v. C-2012-2308462
6 Philadelphia Gas Works C-2012-2308465
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33 2486648, C-2015-2486674
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35 Hearing Date: April 25, 2023

36 NUMBER FOR IDENTIFICATION IN EVIDENCE

37 SBG Exhibit:

38 1R Remand Rebuttal Testimony of

39 Christopher E. Hanson

40 2/16/2023

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35 Hearing Date: April 25, 2023
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37 NUMBER FOR IDENTIFICATION IN EVIDENCE

38 SBG Exhibit:

39 3 Responses to First Set

40 of Interrogatories 1124 1132
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Hearing Date: April 25, 2023

NUMBER FOR IDENTIFICATION IN EVIDENCE

PGW Exhibit:

1	Remand Direct Testimony of		
	Bernard L. Cummings		
	10/31/2022	1178	1182

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 2 SBG Management Services, Docket Nos.:
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 35 Hearing Date: April 25, 2023

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 38 PGW Exhibit:
 39 1R Remand Rebuttal Testimony of
 40 Bernard L. Cummings
 41 2/7/2023 1178 1182

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33 2486648, C-2015-2486674
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35 Hearing Date: April 25, 2023

36 NUMBER FOR IDENTIFICATION IN EVIDENCE

37 PGW Exhibit:

38
39 1SR Supplemental Remand Rebuttal
40 Testimony of Bernard L. Cummings
41 4/24/23 1178 1183

SBG1

BEFORE THE PENNSYLVANIA PUBLIC UTILITY
COMMISSION

REMAND DIRECT TESTIMONY OF

CHRISTOPHER E. HANSON

ON BEHALF OF

All Complainants in the Matter of:

SBG Management Services, Inc. et al v. Philadelphia Gas Works

Docket No. C-2012-2304324 *et al.*

January 20, 2023



1 I. INTRODUCTION

2 Q. PLEASE STATE YOUR NAME AND CURRENT POSITION.

3 A. My name is Christopher E. Hanson and I am a Director in Grant Thornton, LLP's
4 Forensic Advisory Services practice. References to "I", "me" or "we" in this testimony
5 refer to me personally or other Grant Thornton professionals working at my direction on
6 this engagement.¹

7 4. Q. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND AND
8 WORK HISTORY.

9 A. I received a Bachelor of Arts in Economics from the University of Pennsylvania and a
10 Master of Business Administration from the Wharton School at the University of
11 Pennsylvania. Prior to my current position I have been employed at other international
12 consulting firms in similar forensic investigation and litigation consulting practices.

13 Q. HAVE YOU EVER PROVIDED TESTIMONY BEFORE THIS COMMISSION?

14 A. No.

15 Q. WHO RETAINED YOU AND ON WHOSE BEHALF ARE YOU TESTIFYING IN
16 THIS PROCEEDING?

17 A. Grant Thornton LLP was retained as an independent forensic expert by Goldstein Law
18 Partners ("Counsel") in conjunction with their representation of SBG Management
19 Services, Inc., and all Complainants (collectively "SBG"). As such, my testimony is
20 submitted on behalf of SBG.

21 Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?

22 A. I was asked to examine calculations prepared by PGW and presented in the October 31,
23 2022 direct remand testimony of Bernard Cummings and provide revised calculations of
24 (1) the credits due to SBG based upon partial payments made, and (2) the refund amounts
25 due to SBG resulting from PGW's erroneous application of its eighteen percent (18%)
26 tariff rate to arrearages docketed as liens. The first category is as a result of the application
27 of a first-in-first-out payment application of partial payments to past PGW billings and
28 recalculating late payment charges ("LPCs"). Further, I was asked to calculate the sum of

¹ Services provided in this matter were performed in accordance with the Statement on Standards for Consulting Services promulgated by the American Institute of Certified Public Accountants and, accordingly, do not constitute a rendering by Grant Thornton or its partners or staff of any legal advice.

1 pre-judgment interest due SBG on amounts owed to SBG in these two categories from the
2 time of payment by SBG to December 31, 2022.²

3 **Q. PLEASE IDENTIFY THE EXHIBITS THAT ACCOMPANY YOUR**
4 **TESTIMONY.**

5 A. I reference the following exhibits as part of my testimony:

CEH-1	Summary of Partial Payment FIFO Recalculations and Pre-judgment Interest by Property Group and Property
CEH-2	Summary of Refunds Due on Docketed Liens by Property Group
CEH-3	Details of Refunds Due on Docketed Liens by Property Group and Docketed Lien

6
7 **Q. WERE THE CALCULATIONS YOU REFERENCED AND THESE EXHIBITS**
8 **PREPARED BY YOU OR UNDER YOUR DIRECTION AND SUPERVISION?**

9 A. Yes.

10 **II. BACKGROUND**

11 **Q. WHAT DATA HAVE YOU USED TO PERFORM YOUR CALCULATIONS?**

12 A. Generally, I used the same histories of gas billing by account PGW provided to SBG on
13 October 4, 2022 and used by PGW in its analyses of partial payment application methods. This
14 included all gas billings, LPC's, transfers, credits and other recorded transactions. I also
15 referenced the same 2012 complaints PGW cited to determine the start dates for the
16 recalculations and the same lien information PGW used in its interest rate refund calculations.
17 Thus, in both cases this data is already familiar to PGW. I reviewed information provided by
18 SBG regarding certain property sale and refinancing transactions and amounts set aside to
19 address obligations to PGW, among others. Should additional information become available I
20 reserve my right to supplement my testimony.

21 **III. PARTIAL PAYMENTS**

22 **Q. PLEASE DESCRIBE PGW'S PAST METHOD OF APPLYING PARTIAL**
23 **PAYMENTS AND THE CHANGE IN METHODOLOGY YOU APPLIED TO**
24 **THE BILLING DATA.**

25 A. Prior to 2020 and thus for most of the billing periods covered by the billing histories I

² See 66 Pa. C.S.A. § 1312(a) (allowing refund amounts to include "interest at the legal rate from the date of each such excessive payment").

1 examined, PGW prioritized LPCs over original gas billing charges when it applied partial
2 payments to account balances. That prioritization was made without regard to the aging of
3 either balance. PGW has acknowledged this and described it in Mr. Cumming's testimony. As
4 a result of court and Commission rulings, in January 2020 PGW changed its partial payment
5 application methodology to be made on a first-in-first-out basis with a priority on aged balances
6 rather than prioritizing either gas billing or LPC (a "FIFO" method)³. PGW has not, however,
7 applied this new FIFO methodology retroactively to all its customers' accounts. I understand
8 from Counsel and the Commission 's orders that SBG is entitled to the resulting difference in
9 late payment charges when the FIFO method is retroactively applied starting at the appropriate
10 date.

11 **Q. WHAT DATES DID YOU USE FOR THE RECALCULATION START DATE?**

12 A. There are seven groups of properties for which SBG filed three complaints on two dates in
13 early 2012, spreading the property groups among the three complaints. Colonial Garden,
14 Simon Garden, Elrae Garden, Fairmount Manor and Marshall Square property groups were
15 included in two complaints both filed on May 11, 2012. Marchwood, Oak Lane and Fern
16 Rock were included in a third complain filed on June 6, 2012. I understand from Counsel that
17 appropriate start date for the partial payment recalculations is based on the four-year statute of
18 limitations for each complaint.⁴ Accordingly, I used either May 11, 2008 or June 6, 2008 as the
19 start date for the recalculations, respectively. For each property and billing account the change
20 of payment application to the FIFO method is applied on the first payment that was made after
21 the appropriate start date.

22 **Q. HOW ARE THE START DATES YOU USED DIFFERENT FROM THE START**
23 **DATES USED BY PGW IN ITS RECALCULATIONS?**

24 A. I understand that for the five property groups included in complaint filed on May 11, 2012,
25 PGW used the start of 2012 (and the first payment thereafter) as their start date.⁵ For the three

³ Remand Direct Testimony of Bernard L. Cummings, October 31, 2022, page 5.

⁴ See 66 Pa. C.S.A. § 1312(a) (granting the Commission authority "to refund the amount of any excess paid by any patron, in consequence of such unlawful collection, within four years prior to the date of the filing of the complaint"). In reviewing partial payments previously for Elrae Garden, Fairmount Manor and Marshall Square, the Commission considered payments made within the four-year statute of limitations period prior to the commencement of the complaints on May 11, 2012. See *SBG Management Services, Inc., et al. v. PGW*, Docket Nos. C-2012-2304167, C-2012-2304215, C-2012-2304303, Opinion and Order (dated September 20, 2018) (Link: <https://www.puc.pa.gov/pdocs/1586418.docx>). In reviewing partial payments previously for Colonial Garden and Simon Garden, the Commission considered payments also made within the limitations period prior to the commencement of the complaints on May 11, 2012. See *SBG Management Services, Inc., et al. v. PGW*, Docket Nos. C-2012-2304183, C-2012-2304324, Opinion and Order, at 45 n.19 (dated December 8, 2016) (Link: <https://www.puc.pa.gov/pdocs/1491938.docx>). (noting, "that portion of the consolidated Complaints concerning late payment charges assessed prior to May of 2009 was dismissed due to the running of the statute of limitations").

⁵ See 66 Pa. C.S.A. § 1312(a); see *SBG Management Services, Inc., et al. v. PGW*, Docket Nos. C-2012-2304167, C-2012-2304215, C-2012-2304303, Opinion and Order (dated September 20, 2018) (Link: <https://www.puc.pa.gov/pdocs/1586418.docx>); *SBG Management Services, Inc., et al. v. PGW*, Docket Nos. C-2012-2304183, C-2012-2304324, Opinion and Order, at 45 n.19 (dated December 8, 2016) (Link: <https://www.puc.pa.gov/pdocs/1491938.docx>). (noting, "that portion of the consolidated Complaints concerning late payment charges assessed prior to May of 2009 was dismissed due to the running of the statute of limitations").

1 property groups included in the June 6, 2012 complaint, PGW used the four-year statute of
 2 limitations and the same June 6, 2008 start date.

3 **Q. PLEASE EXPLAIN HOW YOUR RECALCULATIONS WERE PERFORMED**
 4 **USING THE STATUTE OF LIMITATIONS START DATES.**

5 A. The first step in the recalculation process was to determine the account gas and LPC balances
 6 and their aging as of the period immediately prior to the first payment after the start date. To
 7 make these determinations, I applied PGW's historical payment application method
 8 (prioritizing LPC balances) to historical billing activity prior to the start date. I began these
 9 calculations starting from the latest period where the combined account balance was zero (both
 10 gas and LPC). To determine these starting balances I made no changes to the LPC, using each
 11 LPC amount as originally determined by PGW at the time.

12 I applied the payments using the FIFO method, prioritizing aged balances from oldest to
 13 newest, either gas or LPC starting from the first payment made after the start date and running
 14 through the extent of the billing data for each account. I recalculated an updated LPC amount
 15 based of the immediately prior period's recalculated outstanding gas balance for each period
 16 where PGW had assessed an LPC in a period.

17 **Q. DID THE RECALCULATIONS DETERMINE ANY CREDITS ARE DUE SBG?**

18 Yes. In many of the accounts the application of the FIFO method resulted in lower LPC
 19 charges than those originally assessed by PGW. I summed the total of PGW's historical LPC
 20 charges and compared that amount to the sum of recalculated LPC charges to determine any
 21 difference and thus the corresponding credit due back to SBG. Those base credits amount to
 22 \$87,192.77 for all seven property groups, before consideration of pre-judgment interest as
 23 summarized in the below table.

Property Group	Historical LPC Billed	Recalculated LPC	Difference, Credit Due
Colonial Garden	\$ 106,827.15	\$ 101,804.69	\$ 5,022.46
Elrae Garden	34,364.47	32,822.93	1,541.54
Fairmount Manor	242,611.42	223,825.31	18,786.11
Fern Rock	234,891.69	205,005.45	29,886.24
Marchwood	15,955.68	14,990.58	965.10
Marshall Square	161,924.48	145,264.84	16,659.64
Oak Lane	76,267.68	72,697.96	3,569.72
Simon Garden	362,386.38	229,154.13	10,761.96
	<u>\$ 1,235,228.95</u>	<u>\$ 1,025,565.89</u>	<u>\$ 87,192.77</u>

1 Q. **DID YOU CALCULATE PRE-JUDGMENT INTEREST FOR THE PARTIAL**
 2 **PAYMENT CREDITS?**

3 A. Yes. I understand from Counsel that the credits due SBG where SBG has already paid the
 4 excess LPC amount are subject to pre-judgement interest.⁶ I used Pennsylvania's 6% simple
 5 interest statutory rate. I calculated simple interest from the date the recalculation identified that
 6 difference was paid, not incurred. I calculated simple interest through December 31, 2022. For
 7 example, if the recalculation identified that a LPC that was originally assessed in 2012 was paid
 8 in 2014, I calculated pre-judgment interest from 2014 to December 31, 2022, not from 2012.

9 Q. **PLEASE DESCRIBE WHAT IS PRESENTED IN EXHIBIT CEH-1.**

10 A. This table summarizes by property and property group the total original amount of LPCs
 11 assessed by PGW and the recalculated LPC totals based on the FIFO method. Then the table
 12 shows the difference between the two payment methods which is the base credit owed SBG.
 13 Finally, this table also displays the corresponding pre-judgment interest and total credit and pre-
 14 judgment interest amount by account. In addition to the \$87,192.77 in base credits I already
 15 described I calculated \$24,210.31 in prejudgment interest for a total of \$111,403.08.

Property Group	Partial Payment Difference in LPCs, Credit Due	Prejudgment Interest on Credit to Dec 31, 2022	Total Credit and Pre- judgment Interest
Colonial Garden	\$ 5,022.46	\$ 2,248.70	\$ 7,271.16
Elrae Garden	1,541.54	734.53	2,276.07
Fairmount Manor	18,786.11	3,955.15	22,741.26
Fern Rock	29,886.24	5,901.65	35,787.89
Marchwood	965.10	43.59	1,008.69
Marshall Square	16,659.64	6,665.82	23,325.46
Oak Lane	3,569.72	389.32	3,959.04
Simon Garden	10,761.96	4,271.54	15,033.50
	<u>\$ 87,192.77</u>	<u>\$ 24,210.31</u>	<u>\$ 111,403.08</u>

16
 17 **IV. LIENS**

18 Q. **PLEASE EXPLAIN THE CALCULATIONS YOU PERFORMED ON PERFECTED**
 19 **LIENS AND INTEREST RATE ASSESSED ON LPCS.**

20 A. I understand from Counsel that perfected liens are subject to the maximum Pennsylvania
 21 statutory interest rate of 6.0% (or in this case, 0.5% per billing period) whereas PGW previously
 22 assessed LPCs at an 18.0% rate (or 1.5% per billing period). PGW owes SBG a credit based on
 23 the difference in interest rates. For each lien I calculated the sum of LPCs at both the 18.0%

⁶ See 66 Pa. C.S.A. § 1312(a).

1 and 6.0% rates and determined the difference to identify the base credit due SBG for that lien.
 2 I determined the number of billing periods for each lien based on the number of days between
 3 the lien date and the status (or resolution) date and dividing that amount by 30 days. I
 4 calculated simple interest for the total number of billing periods. I excluded liens for closed
 5 accounts and those where information was unavailable.

6 **Q. DID YOU PERFORM ANY ANALYSES OF VACATED LIENS?**

7 A. Yes. I understand that PGW excluded all vacated liens. PGW interpreted liens identified as
 8 “vacated” being liens that were judged to be null and void. PGW, then for the purposes of its
 9 analysis, assumed the “vacated” lien to have never existed. However, I am unaware of any
 10 evidence provided by PGW that the ‘vacated’ liens were not paid. I understand from Counsel
 11 that, for SBG, the vacated liens were in fact frequently satisfied through payments made directly
 12 or indirectly by SBG contemporaneous with property sales or refinancings or at other times. I
 13 reviewed refinancing and sale transaction information provided by SBG, including Form HUD-
 14 1s. I identified several cases where the transaction documentation itemized amounts to be paid
 15 to PGW that were contemporaneous to the status date of liens listed as “vacated”.⁷ On the
 16 basis of this information supporting that vacated liens were possibly satisfied as opposed to
 17 nullified, I included all vacated liens as a separate category in the recalculations at Counsel’s
 18 request.

19 **Q. WHAT WAS THE TOTAL AMOUNT OF THE DIFFERENCE IN INTEREST**
 20 **RATES ASSESSED ON LIENS?**

21 A. I calculated a total difference in interest rates on liens of \$655,771. These amounts are
 22 summarized by property group in the table below and in Exhibit CEH-2.

	Total Lien Amount	Difference in Interest Rates		
		Satisfied Liens, Excluding Vacated Liens	Vacated Liens	Combined Satisfied and Vacated Liens
Simon Garden	\$ 1,767,834	\$ 216,278	\$ 52,896	\$ 269,174
Fern Rock	267,507	21,354	65,660	87,014
Marshall Square	447,247	65,061	275	65,336
Oak Lane	150,031	7,545	1,411	8,956
Marchwood	328,313	24,792	-	24,792
Elrae Garden	205,984	29,193	10,073	39,266
Fairmount	586,347	84,299	12,679	96,977
Colonial Garden	636,572	44,151	20,104	64,255
Total All Property Groups	\$ 4,389,835	\$ 492,673	\$ 163,098	\$ 655,771

23

⁷ For example, a settlement summary for the Colonial Garden property at 5427 Wayne Avenue was dated August 31, 2011 and reflected \$365,000 to be set aside for obligations to PGW. There were \$66,062 in liens on the property with a status of vacated on August 4, 2011. An additional \$244,745 reflected a status of satisfied in November 2011, a total of \$310,807 in liens removed from the property.

1 These amounts are summarized by lien in Exhibit CEH-3.

2 **Q. DID YOU CALCULATE PRE-JUDGMENT INTEREST FOR THE LIENS?**

3 A. Yes. I understand from Counsel that, like the credits due SBG on the difference in LPC's, the
4 credits due SBG for excess interest on perfected liens are subject to pre-judgement interest.⁸ I
5 again used Pennsylvania's 6% simple interest statutory rate. I calculated simple interest from
6 the status date of the lien through December 31, 2022. For the seven property groups pre-
7 judgment interest totaled \$385,313 and the total amount due SBG is \$1,041,084. Both the base
8 credit due for excess interest on liens and the pre-judgment interest are summarized in Exhibits
9 CEH-2 and CEH-3.

10 **V. CONCLUSION**

11 **Q. DOES THAT COMPLETE YOUR TESTIMONY?**

12 A. Yes. However, should additional information become available I reserve my right to
13 supplement my testimony.

⁸ See 66 Pa. C.S.A. § 1312(a)

VERIFICATION

I, Christopher Hanson, hereby verify that the facts set forth in my Remand Direct Testimony, are true and correct to the best of my knowledge, information and belief. I understand that the statements herein are made subject to the penalties of 18 Pa. C.S. § 4904 (relating to unsworn falsification to authorities).



Christopher Hanson

January 20, 2023

SBG Management Services, Inc. et al v. Philadelphia Gas Works
 Summary of Partial Payment FIFO Recalculations and Pre-judgment Interest by Property Group and Property

Property Group	Property / Account	Historical LPC Billed	Recalculated LPC	Difference, Credit Due	Prejudgment Interest on Credit to Dec 31, 2022	Total Credit and Pre- judgment Interest
Colonial Garden	5425-7 Wayne Ave, M1 - Older	\$ 56,116.66	\$ 53,482.31	\$ 2,634.35	\$ 1,210.90	\$ 3,845.25
	5425-7 Wayne Ave, M1	87.65	87.65	-	-	- ^A
	5425-7 Wayne Ave, M2 Older	50,541.07	48,152.96	2,388.11	1,037.80	3,425.91
	5425-7 Wayne Ave, M2	81.77	81.77	-	-	- ^A
Sub-total, Colonial Garden		106,827.15	101,804.69	5,022.46	2,248.70	7,271.16
Elrae Garden	3608 Spring Garden St, M1	9,163.15	8,563.49	599.66	289.49	889.15
	3610 Spring Garden St, M1	14,262.46	13,535.05	727.41	352.12	1,079.53
	3610 Spring Garden St, M1	10,938.86	10,724.39	214.47	92.92	307.39
Sub-total, Elrae Garden		34,364.47	32,822.93	1,541.54	734.53	2,276.07
Fairmount Manor	606 Marshall St, BLDG A	17,971.62	17,067.63	903.99	387.60	1,291.59
	615 N 7th St, BLDG G	14,981.39	14,046.21	935.18	433.86	1,369.04
	620 N Marshall St, BLDG B	15,213.14	13,903.11	1,310.03	188.04	1,498.07
	625 N 7th St, BLDG F	37,333.22	34,501.29	2,831.93	593.09	3,425.02
	627 N Marshall St, BLDG J	15,291.87	14,349.40	942.47	18.46	960.93
	628 N Marshall St, BLDG C	25,523.12	23,416.89	2,106.23	441.34	2,547.57
	634 N Marshall St, Bldg H	27,223.44	24,784.20	2,439.24	497.98	2,937.22
	634 N Marshall St, H2	52.33	40.20	12.13	-	12.13
	634 N Marshall St, H4	352.72	350.85	1.87	-	1.87
	634 N Marshall St, H8	267.52	267.52	-	-	-
	634 N Marshall St, H12	409.51	386.39	23.12	-	23.12
	639 N 7th St, BLDG E	20,690.18	18,703.64	1,986.54	273.22	2,259.76
	640 N Marshall St, BLDG D	29,555.37	27,165.16	2,390.21	466.69	2,856.90
	641 N. Marshall St, BLDG I	29,175.42	26,880.62	2,294.80	471.02	2,765.82
	641 N Marshall St, I4	12.69	12.69	-	-	-
	641 N Marshall St, I11	593.33	462.41	130.92	1.13	132.05
	641 N Marshall St, I2	251.25	233.49	17.76	-	17.76
	700 N Marshall St	2.60	2.00	0.60	0.47	1.07
	702 N Marshall St, BLDG J	7,284.64	6,850.56	434.08	163.23	597.31
704 N Marshall	426.06	401.05	25.01	19.01	44.02	
Sub-total, Fairmount Manor		242,611.42	223,825.31	18,786.11	3,955.15	22,741.26
Fern Rock	920-932 W Godfrey Ave, HH	126,349.66	109,196.24	17,153.42	2,841.94	19,995.36
	920-932 W Godfrey Ave, AWH	53,934.02	49,256.70	4,677.32	785.36	5,462.68
	924-938 W Godfrey Ave, HH	21,042.93	17,567.56	3,475.37	1,340.42	4,815.79
	934-938 W Godfrey Ave, AWH	33,565.08	28,984.95	4,580.13	933.92	5,514.05
Sub-total, Fern Rock		234,891.69	205,005.45	29,886.24	5,901.65	35,787.89
Marchwood	5515 Wissahickon Ave, Pri A	8,510.84	7,982.37	528.47	19.57	548.04
	5515 Wissahickon Ave, Pri B	7,444.84	7,008.21	436.63	24.02	460.65
Sub-total, Marchwood		15,955.68	14,990.58	965.10	43.59	1,008.69
Marshall Square	844 N 6th St, 46	102,877.28	93,570.55	9,306.73	2,857.59	12,164.32
	845 N 7th St	59,047.20	51,694.29	7,352.91	3,808.23	11,161.14
Sub-total, Marshall Square		161,924.48	145,264.84	16,659.64	6,665.82	23,325.46
Oak Lane	1623 Chelten Ave, A	20,679.05	20,595.91	83.14	(5.71)	77.43 ^B
	1623 Chelten Ave, B	55,588.63	52,102.05	3,486.58	395.03	3,881.61
Sub-total, Oak Lane		76,267.68	72,697.96	3,569.72	389.32	3,959.04
Simon Garden	6731 Musgrave St, A Older	116,743.08	116,413.84	329.24	66.95	396.19
	6731 Musgrave St, A	5,727.21	5,658.39	68.82	-	68.82
	6731 Musgrave St, B	148,082.18	137,565.54	10,516.64	4,224.56	14,741.20
	6732 Chew Ave, M2	91,833.91	91,588.59	245.32	46.98	292.30
Sub-total, Simon Garden		362,386.38	229,154.13	10,761.96	4,271.54	15,033.50
		\$ 1,235,228.95	\$ 1,025,565.89	\$ 87,192.77	\$ 24,210.31	\$ 111,403.08

^A Both of these properties had billing histories that were limited to recent periods and limited, short duration gas balances. It was evident that recalculation using the FIFO partial payment would result in no difference in late payment charges and thus no detailed calculations were performed.

^B Certain of the recalculations resulted in slightly higher late payment charges than those originally billed. The small negative pre-judgment interest amount is a result of these recalculations and their earlier timing within the billing history.

SBG Management Services, Inc. et al v. Philadelphia Gas Works
 Summary of Refunds Due on Docketed Liens by Property Group

	Total Lien Amount	Satisfied Liens, Excluding Vacated Liens			Vacated Liens			Combined Satisfied and Vacated Liens		
		Difference In Interest Rates	Pre-Judgment Interest on Difference	Combined	Difference In Interest Rates	Pre-Judgment Interest on Difference	Combined	Difference In Interest Rates	Pre-Judgment Interest on Difference	Combined
Simon Garden	\$ 1,767,834	\$ 216,278	\$ 135,812	\$ 352,090	\$ 52,896	\$ 36,673	\$ 89,569	\$ 269,174	\$ 172,485	\$ 441,660
Fern Rock	267,507	21,354	11,063	32,417	65,660	22,343	88,003	87,014	33,406	120,420
Marshall Square	447,247	65,061	36,672	101,733	275	202	477	65,336	36,874	102,210
Oak Lane	150,031	7,545	4,442	11,986	1,411	732	2,144	8,956	5,174	14,130
Marchwood	328,313	24,792	15,142	39,934	-	-	-	24,792	15,142	39,934
Elrae Garden	205,984	29,193	18,365	47,558	10,073	5,103	15,176	39,266	23,468	62,734
Fairmount	586,347	84,299	54,026	138,324	12,679	3,929	16,607	96,977	57,955	154,932
Colonial Garden	636,572	44,151	26,603	70,755	20,104	14,206	34,310	64,255	40,809	105,064
Total All Property Groups	\$ 4,389,835	\$ 492,673	\$ 302,124	\$ 794,797	\$ 163,098	\$ 83,188	\$ 246,287	\$ 655,771	\$ 385,313	\$ 1,041,084

Firm Name	Meter No.	Owner	Delat	Last Information		Amount	Last Status	Last Status Date	12/2011			12/2012			12/2013			12/2014												
				Start Date	End Date				Billing Period	%	Diff	Program	Value	Program	Value	Program	Value	Program	Value	Program	Value									
Firm Buck	10220060	Firm Buck	February 2, 2010	February 2, 2010	3,320.84	Billed	December 15, 2010	187	6.80	2,218	6.20	1,268	6.20	200	6.20	372	6.20	200	6.20	2,288										
Firm Buck	10220061	Firm Buck	February 2, 2010	February 2, 2010	8,102.00	Billed	August 18, 2011	187	2,597	682	1,705	11.38	300	1,184	2,688	300	1,184	2,688	300	1,184										
Firm Buck	10200041	Firm Buck	March 18, 2010	March 18, 2010	2,897.00	Billed	August 22, 2013	418	1.29	240	600	8.38	482	1,344	2,688	482	1,344	2,688	482	1,344										
Firm Buck	10200108	Firm Buck	June 18, 2010	June 18, 2010	3,003.48	Billed	November 21, 2011	1747	1,024	341	682	11.11	455	1,187	2,088	455	1,187	2,088	455	1,187										
Firm Buck	11020100	Firm Buck	February 11, 2011	February 11, 2011	6,772.10	Unpaid	May 14, 2014	6717	2,273	807	1914	8.17	824	2,088	3,292	1,917	6,098	2,088	1,917	6,098										
Firm Buck	11020109	Firm Buck	February 11, 2011	February 11, 2011	8,803.17	Unpaid	May 14, 2014	3077	6.15	2,038	4,077	8.38	2,280	4,388	2,280	4,388	2,280	4,388	2,280	4,388										
Firm Buck	11020110	Firm Buck	July 20, 2011	July 20, 2011	3,987.28	Unpaid	May 14, 2014																							
Firm Buck	11020111	Firm Buck	July 20, 2011	July 20, 2011	26,891.52	Unpaid	May 14, 2014																							
Firm Buck	11020112	Firm Buck	July 20, 2011	July 20, 2011	6,229.43	Unpaid	May 14, 2014																							
Firm Buck	11020113	Firm Buck	July 20, 2011	July 20, 2011	8,294.43	Unpaid	May 14, 2014																							
Firm Buck	11020114	Firm Buck	August 10, 2011	August 10, 2011	5,912.84	Unpaid	May 14, 2014																							
Firm Buck	11020115	Firm Buck	August 10, 2011	August 10, 2011	1,482.88	Unpaid	May 14, 2014																							
Firm Buck	11020116	Firm Buck	August 10, 2011	August 10, 2011	1,482.88	Unpaid	May 14, 2014																							
Firm Buck	11020117	Firm Buck	August 10, 2011	August 10, 2011	1,482.88	Unpaid	May 14, 2014																							
Firm Buck	11020118	Firm Buck	October 22, 2011	October 22, 2011	5,401.05	Unpaid	May 14, 2014																							
Firm Buck	11101087	Firm Buck	October 22, 2011	October 22, 2011	3,246.42	Unpaid	May 14, 2014																							
Firm Buck	12020083	Firm Buck	February 14, 2012	February 14, 2012	3,099.47	Unpaid	May 14, 2014																							
Firm Buck	12020084	Firm Buck	February 14, 2012	February 14, 2012	6,839.37	Unpaid	May 14, 2014																							
Firm Buck	12020085	Firm Buck	February 14, 2012	February 14, 2012	2,896.90	Unpaid	May 14, 2014																							
Firm Buck	12020086	Firm Buck	February 14, 2012	February 14, 2012	1,811.48	Unpaid	May 14, 2014																							
Firm Buck	12020087	Firm Buck	May 23, 2012	May 23, 2012	3,891.75	Unpaid	May 14, 2014																							
Firm Buck	12020088	Firm Buck	May 23, 2012	May 23, 2012	1,387.49	Unpaid	May 14, 2014																							
Firm Buck	12020089	Firm Buck	May 23, 2012	May 23, 2012	8,880.69	Unpaid	May 14, 2014																							
Firm Buck	12020090	Firm Buck	May 23, 2012	May 23, 2012	585.12	Unpaid	May 14, 2014																							
Firm Buck	12020091	Firm Buck	May 23, 2012	May 23, 2012	585.12	Unpaid	May 14, 2014																							
Firm Buck	12020092	Firm Buck	May 23, 2012	May 23, 2012	2,427.26	Unpaid	May 14, 2014																							
Firm Buck	12020093	Firm Buck	May 23, 2012	May 23, 2012	1,888.55	Unpaid	May 14, 2014																							
Firm Buck	12020094	Firm Buck	May 23, 2012	May 23, 2012	2,627.26	Unpaid	May 14, 2014																							
Firm Buck	12020095	Firm Buck	May 23, 2012	May 23, 2012	1,888.55	Unpaid	May 14, 2014																							
Firm Buck	12020096	Firm Buck	May 23, 2012	May 23, 2012	1,888.55	Unpaid	May 14, 2014																							
Firm Buck	12020097	Firm Buck	May 23, 2012	May 23, 2012	2,427.26	Unpaid	May 14, 2014																							
Firm Buck	12020098	Firm Buck	May 23, 2012	May 23, 2012	2,427.26	Unpaid	May 14, 2014																							
Firm Buck	13070083	Firm Buck	July 11, 2013	July 11, 2013	11,809.80	Billed	August 26, 2013	143	34.3	149	6.36	63	294	228	228	228	228	228	228											
Firm Buck	13070082	Firm Buck	July 11, 2013	July 11, 2013	5,897.42	Billed	August 26, 2013	143	21.6	11	143	6.36	63	40	228	228	228	228	228											
Firm Buck	14072010	Firm Buck	July 22, 2014	July 22, 2014	1,951.03	Billed	August 13, 2014	8123	6.21	179	343	3.41	73	430	430	430	430	430	430											
Firm Buck	14072011	Firm Buck	July 22, 2014	July 22, 2014	4,811.49	Billed	August 13, 2014	217	180	53	507	6.27	63	199	199	199	199	199	199											
Firm Buck	14072099	Firm Buck	July 22, 2014	July 22, 2014	2,501.48	Billed	August 13, 2014	217	180	53	507	6.27	63	199	199	199	199	199	199											
Sub-Total Firm Buck					\$ 297,068.88						\$ 31,584			\$ 11,623		\$ 32,417				\$ 35,489		\$ 23,443		\$ 56,053		\$ 67,714		\$ 33,448		\$ 152,419

Holder	Instrument	Instrument Type	Instrument ID	Instrument Date	Instrument Amount	Instrument Status	Instrument Maturity	Instrument Yield	Instrument Coupon	Instrument Frequency	Instrument Next Payment	Instrument Last Payment	Instrument Total Payments	Instrument Current Value	Instrument Fair Value	Instrument Cost Basis	Instrument Basis	Instrument Gain/Loss	Instrument Tax
1	10/22/07	Subordinated Convertible	10020073	10/22/07	100,000	Outstanding	10/22/12	6.5%	6.5%	Quarterly	10/22/12	10/22/12	100,000	100,000	100,000	100,000	0	0	0
2	10/22/07	Subordinated Convertible	10020143	10/22/07	100,000	Outstanding	10/22/12	6.5%	6.5%	Quarterly	10/22/12	10/22/12	100,000	100,000	100,000	100,000	0	0	0
3	10/22/07	Subordinated Convertible	10020143	10/22/07	100,000	Outstanding	10/22/12	6.5%	6.5%	Quarterly	10/22/12	10/22/12	100,000	100,000	100,000	100,000	0	0	0
4	10/22/07	Subordinated Convertible	10020143	10/22/07	100,000	Outstanding	10/22/12	6.5%	6.5%	Quarterly	10/22/12	10/22/12	100,000	100,000	100,000	100,000	0	0	0
5	10/22/07	Subordinated Convertible	10020143	10/22/07	100,000	Outstanding	10/22/12	6.5%	6.5%	Quarterly	10/22/12	10/22/12	100,000	100,000	100,000	100,000	0	0	0
6	10/22/07	Subordinated Convertible	10020143	10/22/07	100,000	Outstanding	10/22/12	6.5%	6.5%	Quarterly	10/22/12	10/22/12	100,000	100,000	100,000	100,000	0	0	0
7	10/22/07	Subordinated Convertible	10020143	10/22/07	100,000	Outstanding	10/22/12	6.5%	6.5%	Quarterly	10/22/12	10/22/12	100,000	100,000	100,000	100,000	0	0	0
8	10/22/07	Subordinated Convertible	10020143	10/22/07	100,000	Outstanding	10/22/12	6.5%	6.5%	Quarterly	10/22/12	10/22/12	100,000	100,000	100,000	100,000	0	0	0
9	10/22/07	Subordinated Convertible	10020143	10/22/07	100,000	Outstanding	10/22/12	6.5%	6.5%	Quarterly	10/22/12	10/22/12	100,000	100,000	100,000	100,000	0	0	0
10	10/22/07	Subordinated Convertible	10020143	10/22/07	100,000	Outstanding	10/22/12	6.5%	6.5%	Quarterly	10/22/12	10/22/12	100,000	100,000	100,000	100,000	0	0	0
11	10/22/07	Subordinated Convertible	10020143	10/22/07	100,000	Outstanding	10/22/12	6.5%	6.5%	Quarterly	10/22/12	10/22/12	100,000	100,000	100,000	100,000	0	0	0
12	10/22/07	Subordinated Convertible	10020143	10/22/07	100,000	Outstanding	10/22/12	6.5%	6.5%	Quarterly	10/22/12	10/22/12	100,000	100,000	100,000	100,000	0	0	0
13	10/22/07	Subordinated Convertible	10020143	10/22/07	100,000	Outstanding	10/22/12	6.5%	6.5%	Quarterly	10/22/12	10/22/12	100,000	100,000	100,000	100,000	0	0	0
14	10/22/07	Subordinated Convertible	10020143	10/22/07	100,000	Outstanding	10/22/12	6.5%	6.5%	Quarterly	10/22/12	10/22/12	100,000	100,000	100,000	100,000	0	0	0
15	10/22/07	Subordinated Convertible	10020143	10/22/07	100,000	Outstanding	10/22/12	6.5%	6.5%	Quarterly	10/22/12	10/22/12	100,000	100,000	100,000	100,000	0	0	0
16	10/22/07	Subordinated Convertible	10020143	10/22/07	100,000	Outstanding	10/22/12	6.5%	6.5%	Quarterly	10/22/12	10/22/12	100,000	100,000	100,000	100,000	0	0	0
17	10/22/07	Subordinated Convertible	10020143	10/22/07	100,000	Outstanding	10/22/12	6.5%	6.5%	Quarterly	10/22/12	10/22/12	100,000	100,000	100,000	100,000	0	0	0
18	10/22/07	Subordinated Convertible	10020143	10/22/07	100,000	Outstanding	10/22/12	6.5%	6.5%	Quarterly	10/22/12	10/22/12	100,000	100,000	100,000	100,000	0	0	0
19	10/22/07	Subordinated Convertible	10020143	10/22/07	100,000	Outstanding	10/22/12	6.5%	6.5%	Quarterly	10/22/12	10/22/12	100,000	100,000	100,000	100,000	0	0	0
20	10/22/07	Subordinated Convertible	10020143	10/22/07	100,000	Outstanding	10/22/12	6.5%	6.5%	Quarterly	10/22/12	10/22/12	100,000	100,000	100,000	100,000	0	0	0

326 Management Fee: Inc. at 4% Philadelphia Gen Fund
 Details of Blended, One as Blended, Lines by Priority Group and Declared Div

Number of Shares	Owner	Symbol	Last Information Date	Amount	Last Entry Date	Last Entry Description	Priority 1: 100%			Priority 2: 50%			Priority 3: 50%					
							Yield Method	1.5%	0.5%	0.25%	Yield Method	1.5%	0.5%	0.25%	Yield Method	1.5%	0.5%	0.25%
1	Management Fee	10002017	June 17, 2010	\$720,087.07	06/17/10	06/17/10	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%
2	Management Fee	10101455	October 16, 2010	3,000.00	10/16/10	10/16/10	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%
3	Management Fee	10102001	January 7, 2011	23,298.42	01/07/11	01/07/11	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%
4	Management Fee	10102002	January 7, 2011	4,279.49	01/07/11	01/07/11	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%
5	Management Fee	10501455	August 2, 2011	49,290.55	08/02/11	08/02/11	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%
6	Management Fee	10601151	August 10, 2011	341.00	08/10/11	08/10/11	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%
7	Management Fee	11001112	August 10, 2011	1,350.88	08/10/11	08/10/11	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%
8	Management Fee	11001112	August 10, 2011	1,350.88	08/10/11	08/10/11	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%
9	Management Fee	11001112	August 10, 2011	1,350.88	08/10/11	08/10/11	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%
10	Management Fee	11001112	August 10, 2011	1,350.88	08/10/11	08/10/11	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%
11	Management Fee	11102001	December 8, 2011	521.18	12/08/11	12/08/11	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%
12	Management Fee	11102002	December 8, 2011	1,350.88	12/08/11	12/08/11	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%
13	Management Fee	11102002	December 8, 2011	1,350.88	12/08/11	12/08/11	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%
14	Management Fee	12002013	May 23, 2012	521.18	05/23/12	05/23/12	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%
15	Management Fee	12002014	May 23, 2012	1,350.88	05/23/12	05/23/12	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%
16	Management Fee	12002014	May 23, 2012	1,350.88	05/23/12	05/23/12	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%
17	Management Fee	12002014	May 23, 2012	1,350.88	05/23/12	05/23/12	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%
18	Management Fee	12001400	June 18, 2012	4,811.28	06/18/12	06/18/12	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%
19	Management Fee	12001400	June 18, 2012	4,811.28	06/18/12	06/18/12	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%
20	Management Fee	12001400	June 18, 2012	4,811.28	06/18/12	06/18/12	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%
21	Management Fee	12001400	June 18, 2012	4,811.28	06/18/12	06/18/12	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%
22	Management Fee	12001400	June 18, 2012	4,811.28	06/18/12	06/18/12	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%
23	Management Fee	12001400	June 18, 2012	4,811.28	06/18/12	06/18/12	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%
24	Management Fee	12001400	June 18, 2012	4,811.28	06/18/12	06/18/12	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%
25	Management Fee	12001400	June 18, 2012	4,811.28	06/18/12	06/18/12	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%
26	Management Fee	12001400	June 18, 2012	4,811.28	06/18/12	06/18/12	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%
27	Management Fee	12001400	June 18, 2012	4,811.28	06/18/12	06/18/12	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%
28	Management Fee	12001400	June 18, 2012	4,811.28	06/18/12	06/18/12	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%
29	Management Fee	12001400	June 18, 2012	4,811.28	06/18/12	06/18/12	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%
30	Management Fee	12001400	June 18, 2012	4,811.28	06/18/12	06/18/12	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%
31	Management Fee	12001400	June 18, 2012	4,811.28	06/18/12	06/18/12	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%
32	Management Fee	12001400	June 18, 2012	4,811.28	06/18/12	06/18/12	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%	0.25%	0.5%	1.5%

550 Management Services, Inc. et al's Philadelphia Gas Works
 Details of Awards Due an Postpaid Lives by Property Group and Decedent Last

Beneficiary	Owner	District	Last Date	Amount	Last Status	Last Status Detail	10/15/2012				10/15/2013				10/15/2014				10/15/2015														
							Benefit Payment	1.5%	5.5%	Overhead	Years	Interest	Combined	Combined	Benefit Payment	1.5%	5.5%	Overhead	Years	Interest	Combined	Combined											
75	Elmer Goshen	11120204	December 6, 2011	30,400	Withdrawn	April 12, 2012	4.20	20	7	13	10.73	0	0	22	10.57	24	0	10	10.71	10	3.27	13	0	0	27	10.57	24	0	10	10.71	10	3.27	
77	Elmer Goshen	11120202	December 6, 2011	282.34	Standard	April 16, 2012	4.20	24	9	18	10.73	10	10	27	10.57	24	0	10	10.71	10	3.27	13	0	0	27	10.57	24	0	10	10.71	10	3.27	
78	Elmer Goshen	11120203	December 8, 2011	638.14	Standard	April 16, 2012	4.20	40	13	22	10.73	17	17	48	10.57	24	0	10	10.71	10	3.27	13	0	0	27	10.57	24	0	10	10.71	10	3.27	
80	Elmer Goshen	11120208	December 8, 2011	1,286.51	Standard	April 16, 2012	4.20	80	17	33	10.73	34	34	87	10.57	24	0	10	10.71	10	3.27	13	0	0	27	10.57	24	0	10	10.71	10	3.27	
81	Elmer Goshen	11120240	December 6, 2011	8,142.75	Standard	April 16, 2012	4.20	614	205	400	10.73	260	260	679	10.57	24	0	10	10.71	10	3.27	13	0	0	27	10.57	24	0	10	10.71	10	3.27	
82	Elmer Goshen	12020202	May 22, 2012	1,057.27	Standard	August 22, 2013	15.23	242	61	181	8.30	0	0	251	10.57	24	0	10	10.71	10	3.27	13	0	0	27	10.57	24	0	10	10.71	10	3.27	
83	Elmer Goshen	12020208	October 17, 2012	3,233.88	Withdrawn	August 30, 2013																											
84	Elmer Goshen	12010128	October 23, 2013	842.54	Standard	August 20, 2013	1.43	23	8	17	9.36	0	0	26	10.57	24	0	10	10.71	10	3.27	13	0	0	27	10.57	24	0	10	10.71	10	3.27	
85	Elmer Goshen	12010129	October 23, 2013	1,544.00	Standard	August 20, 2013	1.43	23	8	17	9.36	0	0	26	10.57	24	0	10	10.71	10	3.27	13	0	0	27	10.57	24	0	10	10.71	10	3.27	
86	Elmer Goshen	12010130	October 23, 2013	1,299.00	Standard	August 20, 2013	1.43	23	8	17	9.36	0	0	26	10.57	24	0	10	10.71	10	3.27	13	0	0	27	10.57	24	0	10	10.71	10	3.27	
87	Elmer Goshen	12010131	October 23, 2013	1,299.00	Standard	August 20, 2013	1.43	23	8	17	9.36	0	0	26	10.57	24	0	10	10.71	10	3.27	13	0	0	27	10.57	24	0	10	10.71	10	3.27	
88	Elmer Goshen	12010132	October 23, 2013	1,299.00	Standard	August 20, 2013	1.43	23	8	17	9.36	0	0	26	10.57	24	0	10	10.71	10	3.27	13	0	0	27	10.57	24	0	10	10.71	10	3.27	
89	Elmer Goshen	12010133	October 23, 2013	1,299.00	Standard	August 20, 2013	1.43	23	8	17	9.36	0	0	26	10.57	24	0	10	10.71	10	3.27	13	0	0	27	10.57	24	0	10	10.71	10	3.27	
90	Elmer Goshen	12010134	October 23, 2013	1,299.00	Standard	August 20, 2013	1.43	23	8	17	9.36	0	0	26	10.57	24	0	10	10.71	10	3.27	13	0	0	27	10.57	24	0	10	10.71	10	3.27	
91	Elmer Goshen	12010135	October 23, 2013	1,299.00	Standard	August 20, 2013	1.43	23	8	17	9.36	0	0	26	10.57	24	0	10	10.71	10	3.27	13	0	0	27	10.57	24	0	10	10.71	10	3.27	
92	Elmer Goshen	14020014	February 6, 2014	80,111	Standard	August 15, 2014	6.80	80	29	54	8.36	28	28	82	10.57	24	0	10	10.71	10	3.27	13	0	0	27	10.57	24	0	10	10.71	10	3.27	
93	Elmer Goshen	14020015	February 6, 2014	4,026.85	Standard	August 15, 2014	6.80	80	29	54	8.36	28	28	82	10.57	24	0	10	10.71	10	3.27	13	0	0	27	10.57	24	0	10	10.71	10	3.27	
94	Elmer Goshen	14020016	February 6, 2014	4,026.85	Standard	August 15, 2014	6.80	80	29	54	8.36	28	28	82	10.57	24	0	10	10.71	10	3.27	13	0	0	27	10.57	24	0	10	10.71	10	3.27	
95	Elmer Goshen	14020018	April 23, 2014	4,026.85	Standard	October 7, 2015	11.73	1,072	317	305	7.24	238	238	1,027	10.57	24	0	10	10.71	10	3.27	13	0	0	27	10.57	24	0	10	10.71	10	3.27	
				\$ 2,250,000																													
				\$ 2,250,000																													

Site Management Activities, Inc. et al vs. Public Light Care Works
Details of Actions Done on Deceased Names by Property Group and Deceased List

Table with columns: PROPERTY, Owner, Parcel, Lien Information, Amount, Lien Status, Lien Status Update, Interest Information, and three sections of Foreclosure Statistics (2013, 2014, 2015). Each row represents a property with associated details and statistics.

Tranche ID	Owner	Tranche	Loan Description	Amount	Loan Status	Loan Status Date	Loan Maturity	Interest Rate	Payment Type	Payment Status	Comments
151	Fairmount Court	14072010	Jan 22, 2014	3,157.81	Unpaid	January 1, 2018					
152	Fairmount Court	14072015	July 23, 2014	3,785.88	Closed Acc	September 22, 2011					
153	Fairmount Court	14072023	July 23, 2014	4,888.38	Closed Acc	September 22, 2011					
154	Fairmount Court	14072050	Aug 23, 2014	4,888.38	Closed Acc	September 22, 2011					
155	Fairmount Court	14082005	September 9, 2014	1,287.54	Unpaid	September 22, 2022					
156	Fairmount Court	14082010	September 9, 2014	1,287.54	Unpaid	September 22, 2022					
157	Fairmount Court	14082014	September 9, 2014	1,287.54	Unpaid	September 22, 2022					
158	Fairmount Court	14082015	September 9, 2014	1,287.54	Unpaid	September 22, 2022					
159	Fairmount Court	14082013	June 5, 2015	823.30	Unpaid	September 22, 2022					
160	Fairmount Court	14082021	August 4, 2015	6,152.33	Unpaid	September 22, 2022					
161	Fairmount Court	14082022	August 4, 2015	6,152.33	Unpaid	September 22, 2022					
162	Fairmount Court	14082050	June 18, 2016	2,022.87	Unpaid	June 1, 2016					
Subtotal Fairmount											
\$ 58,247.23											
\$ 56,290											
\$ 178,134											
\$ 12,479											
\$ 3,829											
\$ 16,007											
\$ 57,555											
\$ 54,532											

360 Management Services, Inc. et al., Philadelphia Gas Works
 Details of Funds Due on Dockets Lists by Property Group and Delinquent List

Folio	Owner	Docket	List Date	Amount	List Status	List Status Dates	Interest Prepayments, Est. Year(s)					4.75%					4.00%					6.00%												
							Period	1.5%	3.25%	8.25%	Offbalance	Years	Pre-payment Interest	Combined	Est. Year(s)	Period	1.5%	3.25%	8.25%	Offbalance	Years	Pre-payment Interest	Combined	Est. Year(s)	Period	1.5%	3.25%	8.25%	Offbalance	Years	Pre-payment Interest	Combined		
2	Colonial Gardens	08052624	July 8, 2009	\$ 151,963.18	Varied	August 26, 2009	22.83	2,267	8,927	18,514	11.16	\$ 11,027	\$ 13,281	1.00	63,169	5,109	9,212	13.26	1,883	5,804	19.83	18,669	6,500	13,100	11.42	8,876	22,076	52,143	11,100	13,057	31,169	1,029	1,029	32,201
3	Colonial Gardens	09123024	December 17, 2009	85,104.42	Standard	November 5, 2011	21.57	3,000	867	1,323	11.16	875	2,726	11.80	7,697	2,668	5,132	11.16	3,434	8,568	11.80	5,205	1,168	4,205	11.16	3,220	7,925	15,110	4,760	3,481	23,351	32,261		
4	Colonial Gardens	10031424	March 14, 2010	5,189.72	Standard	November 5, 2011	11.80	504	168	236	11.16	220	66	2.80	2,029	684	1,288	11.16	816	2,284	2.80	2,029	684	1,288	11.16	816	2,284	4,325	1,306	225	591	7,505		
5	Colonial Gardens	10031424	March 14, 2010	50,183.76	Varied	November 22, 2010	11.80	7,697	2,668	5,132	11.16	3,434	8,568	11.80	5,205	1,168	4,205	11.16	3,220	7,925	11.80	5,205	1,168	4,205	11.16	3,220	7,925	2,842	864	429	3,735	3,900		
6	Colonial Gardens	11031824	February 18, 2011	45,245.29	Standard	November 5, 2011	11.80	7,697	2,668	5,132	11.16	3,434	8,568	11.80	5,205	1,168	4,205	11.16	3,220	7,925	11.80	5,205	1,168	4,205	11.16	3,220	7,925	2,842	864	429	3,735	3,900		
7	Colonial Gardens	11031824	February 18, 2011	4,717.76	Standard	November 5, 2011	11.80	504	168	236	11.16	220	66	2.80	2,029	684	1,288	11.16	816	2,284	2.80	2,029	684	1,288	11.16	816	2,284	2,842	864	429	3,735	3,900		
8	Colonial Gardens	11031824	February 18, 2011	11,547.13	Standard	November 5, 2011	11.80	504	168	236	11.16	220	66	2.80	2,029	684	1,288	11.16	816	2,284	2.80	2,029	684	1,288	11.16	816	2,284	2,842	864	429	3,735	3,900		
9	Colonial Gardens	11031824	February 18, 2011	4,717.76	Standard	November 5, 2011	11.80	504	168	236	11.16	220	66	2.80	2,029	684	1,288	11.16	816	2,284	2.80	2,029	684	1,288	11.16	816	2,284	2,842	864	429	3,735	3,900		
10	Colonial Gardens	11031824	February 18, 2011	6,308.33	Standard	November 5, 2011	11.80	504	168	236	11.16	220	66	2.80	2,029	684	1,288	11.16	816	2,284	2.80	2,029	684	1,288	11.16	816	2,284	2,842	864	429	3,735	3,900		
11	Colonial Gardens	11031824	February 18, 2011	1,242.99	Standard	November 5, 2011	11.80	504	168	236	11.16	220	66	2.80	2,029	684	1,288	11.16	816	2,284	2.80	2,029	684	1,288	11.16	816	2,284	2,842	864	429	3,735	3,900		
12	Colonial Gardens	12010624	December 3, 2011	2,423.99	Standard	September 26, 2014	11.80	504	168	236	11.16	220	66	2.80	2,029	684	1,288	11.16	816	2,284	2.80	2,029	684	1,288	11.16	816	2,284	2,842	864	429	3,735	3,900		
13	Colonial Gardens	12010624	December 3, 2011	2,423.99	Standard	September 26, 2014	11.80	504	168	236	11.16	220	66	2.80	2,029	684	1,288	11.16	816	2,284	2.80	2,029	684	1,288	11.16	816	2,284	2,842	864	429	3,735	3,900		
14	Colonial Gardens	12010624	December 3, 2011	2,423.99	Standard	September 26, 2014	11.80	504	168	236	11.16	220	66	2.80	2,029	684	1,288	11.16	816	2,284	2.80	2,029	684	1,288	11.16	816	2,284	2,842	864	429	3,735	3,900		
15	Colonial Gardens	12010624	December 3, 2011	2,423.99	Standard	September 26, 2014	11.80	504	168	236	11.16	220	66	2.80	2,029	684	1,288	11.16	816	2,284	2.80	2,029	684	1,288	11.16	816	2,284	2,842	864	429	3,735	3,900		
16	Colonial Gardens	12010624	December 3, 2011	2,423.99	Standard	September 26, 2014	11.80	504	168	236	11.16	220	66	2.80	2,029	684	1,288	11.16	816	2,284	2.80	2,029	684	1,288	11.16	816	2,284	2,842	864	429	3,735	3,900		
17	Colonial Gardens	12010624	December 3, 2011	2,423.99	Standard	September 26, 2014	11.80	504	168	236	11.16	220	66	2.80	2,029	684	1,288	11.16	816	2,284	2.80	2,029	684	1,288	11.16	816	2,284	2,842	864	429	3,735	3,900		
18	Colonial Gardens	12010624	December 3, 2011	2,423.99	Standard	September 26, 2014	11.80	504	168	236	11.16	220	66	2.80	2,029	684	1,288	11.16	816	2,284	2.80	2,029	684	1,288	11.16	816	2,284	2,842	864	429	3,735	3,900		
19	Colonial Gardens	12010624	December 3, 2011	2,423.99	Standard	September 26, 2014	11.80	504	168	236	11.16	220	66	2.80	2,029	684	1,288	11.16	816	2,284	2.80	2,029	684	1,288	11.16	816	2,284	2,842	864	429	3,735	3,900		
20	Colonial Gardens	12010624	December 3, 2011	2,423.99	Standard	September 26, 2014	11.80	504	168	236	11.16	220	66	2.80	2,029	684	1,288	11.16	816	2,284	2.80	2,029	684	1,288	11.16	816	2,284	2,842	864	429	3,735	3,900		
21	Colonial Gardens	12010624	December 3, 2011	2,423.99	Standard	September 26, 2014	11.80	504	168	236	11.16	220	66	2.80	2,029	684	1,288	11.16	816	2,284	2.80	2,029	684	1,288	11.16	816	2,284	2,842	864	429	3,735	3,900		
22	Colonial Gardens	12010624	December 3, 2011	2,423.99	Standard	September 26, 2014	11.80	504	168	236	11.16	220	66	2.80	2,029	684	1,288	11.16	816	2,284	2.80	2,029	684	1,288	11.16	816	2,284	2,842	864	429	3,735	3,900		
Total All Property Groups							82.33	7,089	23,509	49,113	4.95	\$ 38,483	\$ 112,712	82.33	169	30	73	9.47	41	114	82	48	127	19.83	18,669	6,500	13,100	11.42	8,876	22,076	47,173	1,450	1,450	48,626
84-Month Estimated Gas Rates												\$ 102,414	\$ 179,377																					
Total All Property Groups												\$ 184,897	\$ 312,189																					

BEFORE THE PENNSYLVANIA PUBLIC UTILITY
COMMISSION

REMAND REBUTTAL TESTIMONY OF

CHRISTOPHER E. HANSON

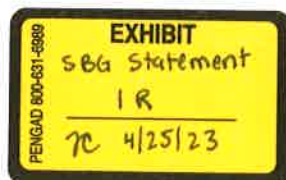
ON BEHALF OF

All Complainants in the Matter of:

SBG Management Services, Inc. et al v. Philadelphia Gas Works

Docket No. C-2012-2304324 *et al.*

February 16, 2023



1 I. INTRODUCTION

2 Q. PLEASE STATE YOUR NAME AND CURRENT POSITION.

3 A. My name is Christopher E. Hanson and I am a Director in Grant Thornton, LLP's Forensic
4 Advisory Services practice. References to "I", "me" or "we" in this testimony refer to me
5 personally or other Grant Thornton professionals working at my direction on this engagement.¹

6 Q. WHO RETAINED YOU AND ON WHOSE BEHALF ARE YOU TESTIFYING IN
7 THIS PROCEEDING?

8 A. Grant Thornton LLP was retained as an independent forensic expert by Goldstein Law
9 Partners ("Counsel") in conjunction with their representation of SBG Management Services,
10 Inc., and all Complainants (collectively "SBG"). As such, my testimony is submitted on behalf
11 of SBG.

12 WHAT IS THE PURPOSE OF YOUR REBUTTAL TESTIMONY IN THIS PROCEEDING?

13 A. I was asked to examine calculations prepared by PGW and presented in the October 31, 2022
14 direct remand testimony and February 7, 2023 rebuttal remand testimony of Bernard
15 Cummings and on January 20, 2023 provided revised calculations of (1) the credits due to
16 SBG based upon partial payments made, and (2) the refund amounts due to SBG resulting
17 from PGW's erroneous application of its eighteen percent (18%) tariff rate to arrearages
18 docketed as liens. Based on my understanding of the background of this matter and my
19 review of Mr. Cummings' rebuttal testimony I have identified a limited number of factors that
20 are the primary determinants of the amounts owed to SBG in these two categories.

21 Q. WHAT DATA HAVE YOU AND PGW USED TO PERFORM THESE
22 CALCULATIONS?

23 A. Generally, we have both used the same data that drive the calculations. This includes both the
24 histories of gas billing by property/account and the listing of liens docketed on SBG properties.
25 While there may be differences in other information relied-upon, I understand the billing and lien
26 data to be the same. Should additional information become available I reserve my right to

¹ Services provided in this matter were performed in accordance with the Statement on Standards for Consulting Services promulgated by the American Institute of Certified Public Accountants and, accordingly, do not constitute a rendering by Grant Thornton or its partners or staff of any legal advice.

1 supplement my testimony.

2 **III. PRIMARY FACTORS**

3 **Q. PLEASE DESCRIBE THE PRIMARY FACTORS THAT DETERMINE THE**
4 **AMOUNTS DUE TO SBG.**

5 A. The primary factors generally relate to the time period and populations of activity that are included
6 in the partial payment and lien refunds calculations, respectively, and whether or not pre-judgment
7 interest (meaning interest for the period before the Commission rules on the amounts owed SBG)
8 is allowed.

9 **Q. PLEASE DESCRIBE HOW THE ISSUE OF TIME PERIODS IMPACTS THE**
10 **CALCULATION OF AMOUNTS OWED FOR PARTIAL PAYMENTS.**

11 A. Mr. Cummings started the FIFO recalculation of partial payments from either 1) the time of the
12 original complaints filed (for two complaints both filed in 2012), or 2) the statutory period of four
13 years before the complaint was filed (for one complaint also filed in 2012). In contrast, based on
14 my understanding from Counsel on the allowed period for the FIFO recalculations, I included the
15 four-year statutory period before the complaint dates for all properties included in the three
16 complaints. By including the longer period of FIFO recalculations, the unpaid gas balances are
17 generally reduced when compared to PGW's prior payment application methodology, as well as the
18 resulting late payment charges, depending on the exact history of billings and payments. The
19 impact of this can carry forward all the way through to the present, even if PGW changed its
20 systems to apply a FIFO methodology recently (again, depending on the exact billing history by
21 property/account).

22 **Q. PLEASE DESCRIBE HOW THE ISSUE OF TIME PERIODS IMPACTS THE**
23 **CALCULATION OF AMOUNTS OWED FOR LIEN REFUNDS.**

24 A. Mr. Cummings presented two calculations related to lien refunds based on the issue of retroactivity.
25 On this issue I presented one calculation (holding aside additional calculations regarding vacated
26 liens and pre-judgment interest) that included all of the liens under what Mr. Cummings termed full
27 retroactivity. This was based on my understanding from Counsel that each of these liens were
28 subject to the refund calculation. Mr. Cummings and my calculations for full retroactivity and
29 excluding vacated liens and interest were nearly identical. Mr. Cummings second calculation for
30 limited retroactivity excludes certain earlier liens which as a result lowers his calculation.

1 **Q. PLEASE DESCRIBE HOW THE ISSUE OF POPULATION IMPACTS THE**
2 **CALCULATION OF AMOUNTS OWED FOR LIEN REFUNDS.**

3 A. Mr. Cummings excluded vacated liens from his calculations regarding lien interest refunds due SBG
4 in his direct testimony. Mr. Cummings argued that a vacated lien was a lien that never had effect. I
5 included a separate calculation for refunds due on vacated liens based on my understanding that the
6 liens were filed on balances PGW deemed outstanding (and to which an 18% LPC rate was
7 applied) and that even if vacated, the 18% rate was not appropriate. Including the vacated liens
8 results in a higher refund amount as both shown in my direct testimony and in the supplemental
9 calculations M. Cummings included in his rebuttal testimony.

10 **Q. PLEASE DESCRIBE HOW THE ISSUE OF PRE-JUDGMENT INTEREST**
11 **IMPACTS THE TOTAL AMOUNTS DUE SBG.**

12 A. Mr. Cummings did not include any pre-judgment interest calculations in his direct testimony but
13 did in his rebuttal testimony. I included a calculation of pre-judgment interest on each element of
14 the total amount due to SBG including for partial payments, satisfied liens and vacated liens based
15 on my understanding from Counsel that pre-judgment interest to the time of the Commission's
16 ruling are allowed. I initially estimated such interest through December 31, 2022. Pre-judgment
17 interest is an additional element of the total amount due SBG as both my direct testimony and Mr.
18 Cummings' rebuttal testimony show.

19 **Q. ARE THERE ANY OTHER FACTORS THAT HAVE A LARGE IMPACT ON THE**
20 **AMOUNTS DUE SBG.**

21 A. These several factors I have described in this rebuttal are dimensions to the calculations that
22 primarily drive the difference in calculations between Mr. Cummings and myself. These are also
23 factors that I understand will be litigated between the parties. There are differences in the details of
24 specific calculations, but they are small relative to the impact of the larger factors that I have
25 described.

26 **V. CONCLUSION**

27 **Q. DOES THAT COMPLETE YOUR TESTIMONY?**

28 A. Yes. However, should additional information become available I reserve my right to supplement
29 my testimony.

VERIFICATION

I, Christopher Hanson, hereby verify that the facts set forth in my Remand Rebuttal Testimony, are true and correct to the best of my knowledge, information and belief. I understand that the statements herein are made subject to the penalties of 18 Pa. C.S. § 4904 (relating to unsworn falsification to authorities).



Christopher Hanson

February 16, 2023

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

SBG Management Services, Inc. <i>et al.</i>	:	C-2012-2304183
	:	C-2012-2304324
	:	C-2015-2486618
	:	C-2015-2486677
	:	C-2015-2486674
	:	C-2015-2486670
v.	:	C-2015-2486664
	:	C-2015-2486655
	:	C-2015-2486648
Philadelphia Gas Works	:	C-2015-2486674

**PLAINTIFF’S RESPONSES TO
RESPONDENT’S FIRST SET OF INTERROGATORIES**

AND NOW, by and through their attorneys, Complainants, SBG MANAGEMENT SERVICES, INC., *et al.*, (“Complainants” or “SBG Parties”), Goldstein Law Partners, LLC, responds to the Set of Interrogatories from Respondent, Children’s Literacy Initiative (“CLI” or “Respondent”), as of February 1, 2021.

PRELIMINARY STATEMENT

1. Complainants’ investigation and development of all facts and circumstances relating to this action is ongoing. These responses and objections are made without prejudice to, and are not a waiver of, Complainants’ right to rely on other facts or documents at trial.
2. By making the accompanying responses and objections to the Respondent’s requests for documents and interrogatories, Complainants do not waive, and hereby expressly reserves, the right to assert any and all objections as to the admissibility of such responses into evidence in this action, or in any other proceedings, on any and all grounds including, but not limited to, competency, relevancy, materiality, and privilege. Further, Complainants make the responses and objections herein without in any way implying that



he considers the requests and interrogatories, and responses to the requests and interrogatories, to be relevant or material to the subject matter of this action.

3. Complainants will produce responsive documents only to the extent that such documents are in the possession, custody, or control of the Complainants, as set forth in the Pennsylvania Rules of Civil Procedure. Complainants' possession, custody, or control does not include any constructive possession that may be conferred Complainants' right or power to compel the production of documents or information from third parties or to request their production from such third parties.
4. A response to a document request or interrogatory stating that objections and/or indicating that documents will be produced shall not be deemed or construed that there are, in fact, responsive documents, that Complainants performed any of the acts described in the document request, interrogatory, or definitions and/or instructions applicable to the document request or interrogatory, or that Complainants acquiesce in the characterization of the conduct or activities contained in the document request, interrogatory, or definitions and/or instructions applicable to the document request or interrogatory.
5. Complainants expressly reserve the right to supplement, clarify, revise, or correct any or all of the responses and objections herein, and to assert additional objections or privileges, in one or more subsequent supplemental response(s).
6. Complainants will make available for inspection responsive documents, or alternatively, Complainants will produce copies of the documents.
7. Publicly available documents including, but not limited to, newspaper clippings, court papers, and documents available on the Internet, will not be produced.

GENERAL OBJECTIONS

1. Complainants object to each Interrogatory or Document Request to the extent that it seeks information protected from discovery by the attorney-client privilege, the attorney work product doctrine, and any other applicable privilege, where it would result in disclosure of the mental impressions, conclusions, opinions, memoranda, notes or summaries, legal research or legal theories of Complainants' attorneys.

2. Complainants object to each Interrogatory or Document Request to the extent that it seeks information that would result in disclosure of the mental impressions, conclusions or opinions of Complainants' non-attorney representatives respecting the value or merit of any claim or defense in this matter, or the strategies or tactics to be employed in the defense of this matter.

3. Complainants object to each Interrogatory or Document Request to the extent that it seeks to impose obligations or burdens beyond those set forth in the Pennsylvania Rules of Civil Procedure and the applicable statutes, regulations and case law. Complainants' responses are limited to those required by the applicable procedural rules and decisional authorities.

4. Complainants object to each Interrogatory or Document Request to the extent that it uses undefined terms and/or is vague, ambiguous, unintelligible, and unanswerable in its current form.

5. Complainants object to each Interrogatory or Document Request to the extent that it is overly broad, unduly burdensome or oppressive. Complainants also object to each Interrogatory or Document Request to the extent that it seeks information that is either irrelevant or not reasonably calculated to lead to the discovery of admissible evidence.

6. Complainants object to each Interrogatory or Document Request to the extent that it purports to require them to respond on behalf of any person or entity other than Complainants.

7. Complainants object to each Interrogatory or Document Request to the extent that it requires production of documents not within the present possession, custody, or control of Complainants.

8. Complainants object to each Interrogatory or Document Request to the extent that it refers to documents that are already in the possession of Respondent, or documents that equally available to Respondent.

The foregoing Objections apply to each of the Responses to the Interrogatories below and, where applicable, other objections are noted specifically.

RESERVATION OF RIGHTS

All answers to the following Interrogatories are made without in any way waiving or intending to waive, but on the contrary, intending to preserve and preserving:

1. All questions as to competency, relevancy, materiality, privilege, and admissibility for the purpose in any subsequent proceeding, the trial of this action, or any other action.

2. The right to object on grounds of relevance, hearsay, or any other proper ground to the use of any of these responses, or the subject matter thereof, in any subsequent proceeding, the trial of this action, or any other action.

3. The right to object on any grounds at any time to a demand for further responses to these or any other Interrogatories, or other discovery proceedings involving or relating to the subject matter of these Interrogatories herein answered.

4. The right at any time to revise, correct, supplement, clarify and/or amend the responses to the Interrogatory or Document Request herein set forth.

**RESPONSES AND OBJECTIONS
TO FIRST SET OF INTERROGATORIES**

1. Refer to page 7, line 10 to 12: Please identify each lien listed as vacated that was paid directly or indirectly by SBG “contemporaneous with property sales.” For each such lien, please state (1) the date the lien was filed (or perfected); (2) the date the lien was vacated; (3) the date of payment by SBG; and (4) the total amount paid by SBG regarding the lien.

RESPONSE:

One page 7, lines 10 through 12, of his report dated January 20, 2023, Christopher Hanson testified as follows:

I am unaware of any evidence provided by PGW that the “vacated” liens were not paid. I understand from Counsel that, for SBG, the vacated liens were in fact frequently satisfied through payments made directly or indirectly by SBG contemporaneous with property sales or refinancings or at other times.

The following vacated liens were paid, directly or indirectly, “contemporaneous with property sales.” First, in connection with the sale of the property situated at Elrae Garden on or about September 7, 2015, PGW marked the following liens as “vacated” and removed them from the property.

Docketed Lien	Date of Filing	Amount Owed/Paid	Date Vacated
100230057	February 2, 2010	\$6,179.57	September 10, 2015
100230789	February 12, 2010	\$226.11	September 10, 2015
100230799	February 12, 2010	\$587.55	September 10, 2015

For further details, please reference the summary spreadsheet. In each of these instances, the amount of the “satisfied” liens combined with the amount of the “vacated” liens is near the

amount paid to SBG at the particular refinancing. By way of further response, it is impossible to provide an exact answer to this interrogatory. In the analysis performed by Chris Hanson, he conducted an extensive review of the all sales, refinances and other payments made by SBG to PGW. He observed strong correlation between (a) the date that many vacated liens were removed from the docket and (b) payments made by SBG to PGW (through, refinances, the sale of particular property or direct payments). In other words, on numerous occasions, vacated liens had existed on a particular property for several years. Following a refinance, sale or direct payment, PGW removed these vacated liens. A clear pattern exists that demonstrates pattern indicative that PGW removed many or all vacated liens from SBG properties *because* SBG made payment to PGW.

2. Refer to page 7, line 10 to 12: Please identify each lien listed as vacated that was paid directly or indirectly by SBG “contemporaneous with ... refinancings.” For each such lien, please state (1) the date the lien was filed (or perfected); (2) the date the lien was vacated; (3) the date of payment by SBG; and (4) the total amount paid by SBG regarding the lien.

RESPONSE:

One page 7, lines 10 through 12, of his report dated January 20, 2023, Christopher Hanson testified as follows:

I am unaware of any evidence provided by PGW that the ‘vacated’ liens were not paid. I understand from Counsel that, for SBG, the vacated liens were in fact frequently satisfied through payments made directly or indirectly by SBG contemporaneous with property sales or refinancings or at other times.

The following vacated liens were paid, directly or indirectly, “contemporaneous with ... refinancings.”

- For Colonial Garden, vacated lien for \$ 66,062.14, docketed at 091231033 on December 17, 2009 was vacated from the property on August 4, 2011 in close temporal proximity to

a refinancing that closed on August 31, 2011 for a total amount of \$365,000 paid to PGW.

- For Marshall Square, two vacated liens for \$157.00 and \$11,408.93, docketed at 111231525 and 120332031 on December 30, 2011 and March 24, 2012 were vacated from the property on March 23, 2012 and March 29, 2012 in close temporal proximity to a refinancing that closed on December 28, 2011 for a total amount of \$248,000.00 paid to PGW.
- For Oak Lane, four vacated liens for \$5,625.49, \$4,633.89, \$1,763.43 and \$7,494.07, docketed at 130631730, 131031098, 131231368, and 140331377 on June, 18, 2013, October 19, 2013, December 30, 2013 and March 22, 2014 were vacated from the property on June 10, 2014 and June 11, 2014 in close temporal proximity to a refinancing that closed on June 6, 2014 for a total amount of \$59,023.65 paid to PGW.

In each of these instances, the amount of the “satisfied” liens combined with the amount of the “vacated” liens is near the amount paid to SBG at the particular refinancing. For further details, please reference the summary spread sheet.

By way of further response, it is impossible to provide an exact answer to this interrogatory. In the analysis performed by Chris Hanson, he conducted an extensive review of the all sales, refinances and other payments made by SBG to PGW. He observed strong correlation between (a) the date that many vacated liens were removed from the docket and (b) payments made by SBG to PGW (through, refinances, the sale of particular property or direct payments). In other words, on numerous occasions, vacated liens had existed on a particular property for several years. Following a refinance, sale or direct payment, PGW removed these

vacated liens. A clear pattern exists that demonstrates pattern indicative that PGW removed many or all vacated liens from SBG properties *because* SBG made payment to PGW.

3. Refer to page 7, line 10 to 12: Please identify each lien listed as vacated that was paid directly or indirectly by SBG “at other times.” For each such lien, please state (1) the date the lien was filed (or perfected); (2) the date the lien was vacated; (3) the date of payment by SBG; and (4) the total amount paid by SBG regarding the lien.

RESPONSE:

One page 7, lines 10 through 12, of his report dated January 20, 2023, Christopher Hanson testified as follows:

I am unaware of any evidence provided by PGW that the ‘vacated’ liens were not paid. I understand from Counsel that, for SBG, the vacated liens were in fact frequently satisfied through payments made directly or indirectly by SBG contemporaneous with property sales or refinancings or at other times.

The following vacated liens were paid by SBG, directly or indirectly, “at other times” that coincided with direct payments made to PGW. First, on or about May 14, 2014, SBG made various payments to PGW in regard to the Fern Rock property and/or received waivers or transfers reflected in PGW’s billing summaries totaling \$193,757. These payments, transfers and waivers coincided with PGW marking the liens “vacated” and removing the liens from the property.

Docketed Lien	Date of Filing	Amount Owed/Paid	Date Vacated
110231082	February 11, 2011	\$6773.19	May 14, 2014
110231079	February 11, 2011	\$8,699.17	May 14, 2014
110231081	February 22, 2011	\$28,891.52	May 24, 2014
110731728	July 20, 2011	\$3,081.26	May 14, 2014

110731726	July 20, 2011	\$5,511.39	May 14, 2014
110731727	July 20, 2011	\$8,229.43	May 14, 2014
110731729	July 20, 2011	\$10,914.08	May 14, 2014
110831149	August 10, 2011	\$512.54	May 14, 2014
110831148	August 10, 2011	\$709.08	May 14, 2014
110831147	August 10, 2011	\$1,185.86	May 14, 2014
11031719	October 22, 2011	\$545.12	May 14, 2014
11031763	October 22, 2011	\$770.81	May 14, 2014
11031718	October 22, 2011	\$1,419.05	May 14, 2014
11031897	October 22, 2011	\$3,245.83	May 14, 2014
111230262	December 6, 2011	\$2,397.04	May 14, 2014
120230543	February 9, 2012	\$3,086.87	May 14, 2014
120230544	February 9, 2012	\$5,619.37	May 14, 2014
120230545	February 9, 2012	\$12,122.74	May 14, 2014
120532600	May 23, 2012	\$1,618.48	May 14, 2014
120532625	May 23, 2012	\$3,897.91	May 14, 2014
120532632	May 23, 2012	\$6,860.69	May 14, 2014
120631620	June 19, 2012	\$469.12	May 14, 2014
120631642	June 19, 2012	\$575.39	May 14, 2014
120631639	June 19, 2012	\$2,427.95	May 14, 2014
120731965	July 21, 2012	\$2,896.95	May 14, 2014

Second, on or about August 21, 2013, SBG made various payments to PGW in regard to the Elrae Garden property. These payments coincided with PGW marking the liens “vacated” and removing the liens from the property.

Docketed Lien	Date of Filing	Amount Owed/Paid	Date Vacated
121030939	October 17, 2012	\$1,303.76	August 30, 2013
121030938	October 17, 2012	\$3,233.88	August 30, 2013
121031368	October 23, 2012	\$648.64	August 30, 2013
130630431	June 4, 2013	\$905.82	August 30, 2013

Finally, between April 10-17, 2012, the status of following liens was adjusted to “vacated” at the same time the status of a substantial number of liens were adjusted to “satisfied.”

Docketed Lien	Date of Filing	Amount Owed/Paid	Date Vacated
110630494	June 4, 2011	\$2,743.96	April 17, 2012
111230807	December 15, 2011	\$1,200.70	April 17, 2012
111230877	December 15, 2011	\$1,517.01	April 17, 2012
111231308	December 23, 2011	\$62.90	April 17, 2012
111231305	December 23, 2011	\$79.68	April 17, 2012
111231339	December 23, 2011	\$203.28	April 17, 2012
111231309	December 23, 2011	\$344.49	April 17, 2012
111231307	December 23, 2011	\$437.18	April 17, 2012
111231349	December 23, 2011	\$649.02	April 17, 2012
111231306	December 23, 2011	\$650.68	April 17, 2012
111231341	December 23, 2011	\$1,874.05	April 17, 2012

111231353	December 23, 2011	\$1,903.95	April 17, 2012
120130150	January 6, 2012	\$47.67	April 17, 2012
120130151	January 6, 2012	\$58.96	April 17, 2012
120130163	January 6, 2012	\$59.85	April 17, 2012
120130194	January 6, 2012	\$61.65	April 17, 2012
120130180	January 6, 2012	\$68.61	April 17, 2012
120130160	January 6, 2012	\$183.39	April 17, 2012
120130166	January 6, 2012	\$184.53	April 17, 2012
120130143	January 6, 2012	\$198.64	April 17, 2012
120130193	January 6, 2012	\$216.42	April 17, 2012
120130200	January 6, 2012	\$222.55	April 17, 2012
120130183	January 6, 2012	\$237.49	April 17, 2012
120130216	January 6, 2012	\$295.55	April 17, 2012
120130148	January 6, 2012	\$328.18	April 17, 2012
120130201	January 6, 2012	\$352.22	April 17, 2012
120130199	January 6, 2012	\$417.02	April 17, 2012
120130196	January 6, 2012	\$419.88	April 17, 2012
120130217	January 6, 2012	\$433.47	April 17, 2012
120130171	January 6, 2012	\$526.14	April 17, 2012
120130154	January 6, 2012	\$571.66	April 17, 2012
120130144	January 6, 2012	\$609.08	April 17, 2012
120130202	January 6, 2012	\$706.39	April 17, 2012
120130170	January 6, 2012	\$800.59	April 17, 2012

120130215	January 6, 2012	\$823.51	April 17, 2012
120130162	January 6, 2012	\$876.93	April 17, 2012
120130197	January 6, 2012	\$878.98	April 17, 2012
120130198	January 6, 2012	\$1,416.47	April 17, 2012

SBG incorporates the spreadsheet attached to this set of interrogatory responses, which (i) includes both vacated and satisfied liens regarding specified properties and (ii) demonstrates a strong correlation between SBG payments to PGW and PGW's decision to 'vacate' specified liens.

By way of further response, it is impossible to provide an exact answer to this interrogatory. In the analysis performed by Chris Hanson, he conducted an extensive review of the all sales, refinances and other payments made by SBG to PGW. He observed strong correlation between (a) the date that many vacated liens were removed from the docket and (b) payments made by SBG to PGW (through, refinances, the sale of particular property or direct payments). In other words, on numerous occasions, vacated liens had existed on a particular property for several years. Following a refinance, sale or direct payment, PGW removed these vacated liens. A clear pattern exists that demonstrates pattern indicative that PGW removed many or all vacated liens from SBG properties *because* SBG made payment to PGW.

4. Refer to page 7, line 14 to 15 and footnote 7: Please identify (and provide a copy of) all transaction documents, including HUD1s, provided by SBG to Mr. Hanson.

RESPONSE:

SBG is providing a link to the transaction documents provided to Mr. Hanson for his analysis.

5. Refer to page 7, line 14: Please identify (and provide a copy of) all transaction documents, including HUD1s, where the “transaction documents itemized amounts to be paid to PGW and were contemporaneous to the status date of the liens listed as ‘vacated’”.

RESPONSE:

SBG incorporates by reference its response to interrogatory No. 4 as if set forth at length herein. SBG is providing a link to the transaction documents provided to Mr. Hanson for his analysis. The same documents are responsive to Interrogatories Nos. 4 and 5.

6. Refer to page 7, line 14: To the extent not provided in response to the foregoing Interrogatories, please identify (and provide a copy of) any and all transaction documents or “information supporting that vacated liens were possibly satisfied as opposed to nullified.”

RESPONSE:

SBG incorporates by reference its response to interrogatory No. 4 as if set forth at length herein. SBG is providing a link to the transaction documents provided to Mr. Hanson for his analysis. The same documents are responsive to Interrogatories Nos. 4, 5 and 6.

GOLDSTEIN LAW PARTNERS, LLC

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Michael Yanoff
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*Counsel for Complainants SBG
Management Services, Inc., et al.*

CERTIFICATE OF SERVICE

I, Shawn M. Rodgers, Esquire, do hereby certify that on April 21, 2023, I caused a true and correct copy of Complainants' Response to PGW's Interrogatories to be served upon the following by e-filing and/or email:

Daniel Clearfield, Esquire
Carl R. Schultz, Esquire
Eckert Seamans Cherin & Mellott, LLC
Two Liberty Place
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Philadelphia, PA 19102
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/s/ Shawn M. Rodgers
MICHAEL YANOFF, ESQUIRE
SHAWN M. RODGERS, ESQUIRE

SBG Management Services, Inc. et al v. Philadelphia Gas Works
Examples of Liens Either Vacated or Satisfied Around Refinancings, Sales or Other Payments

Number by Owner	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details
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Simon Garden

Liens were satisfied immediately the July 10, 2012 property refinancing and payments to PGW included therein.

6	Simon Garden	100531542	May 14 2010	82,896.78	Satisfied	July 12 2012
10	Simon Garden	100632367	June 19 2010	202,746.97	Satisfied	July 12 2012
11	Simon Garden	100632426	June 22 2010	147,576.01	Satisfied	July 12 2012
12	Simon Garden	110532638	May 27 2011	140,489.15	Satisfied	July 12 2012
13	Simon Garden	110630243	June 02 2011	40,714.25	Satisfied	July 12 2012
14	Simon Garden	110630244	June 02 2011	45,849.98	Satisfied	July 12 2012
15	Simon Garden	110731730	July 20 2011	5,458.51	Satisfied	July 12 2012
16	Simon Garden	110731731	July 20 2011	5,792.48	Satisfied	July 12 2012
17	Simon Garden	110831159	August 10 2011	2,569.08	Satisfied	July 12 2012
18	Simon Garden	110831157	August 10 2011	2,795.44	Satisfied	July 12 2012
19	Simon Garden	110831158	August 10 2011	12,457.30	Satisfied	July 12 2012
20	Simon Garden	111030829	October 12 2011	7,488.02	Satisfied	July 12 2012
21	Simon Garden	111030830	October 12 2011	43,254.05	Satisfied	July 12 2012
22	Simon Garden	111030879	October 12 2011	105,336.21	Satisfied	July 12 2012
23	Simon Garden	111231523	December 30 2011	599.10	Satisfied	July 12 2012
24	Simon Garden	111231528	December 30 2011	5,971.24	Satisfied	July 12 2012
25	Simon Garden	111231526	December 30 2011	6,231.17	Satisfied	July 12 2012
26	Simon Garden	111231527	December 30 2011	11,687.21	Satisfied	July 12 2012
27	Simon Garden	120532631	May 23 2012	19,476.46	Satisfied	July 12 2012
28	Simon Garden	120532626	May 23 2012	21,766.61	Satisfied	July 12 2012
29	Simon Garden	120532634	May 23 2012	27,844.17	Satisfied	July 12 2012
30	Simon Garden	120631412	June 14 2012	1,990.75	Satisfied	July 12 2012
31	Simon Garden	120631413	June 14 2012	3,468.64	Satisfied	July 12 2012
32	Simon Garden	120730809	July 10 2012	257.57	Satisfied	July 12 2012
33	Simon Garden	120730811	July 10 2012	548.72	Satisfied	July 12 2012
34	Simon Garden	120730810	July 10 2012	1,692.11	Satisfied	July 12 2012

Fern Rock

Liens were updated as either satisfied or vacated shortly after payments, waivers and transfers were reflected in PGW's billing.

7	Fern Rock	100731206	July 10 2010	4,015.31	Satisfied	March 26 2014
8	Fern Rock	110231082	February 11 2011	6,773.19	Vacated	May 14 2014
9	Fern Rock	110231079	February 11 2011	8,600.17	Vacated	May 14 2014
11	Fern Rock	110231081	February 22 2011	28,891.52	Vacated	May 24 2014
12	Fern Rock	110731728	July 20 2011	3,081.26	Vacated	May 14 2014
13	Fern Rock	110731726	July 20 2011	5,511.39	Vacated	May 14 2014
14	Fern Rock	110731727	July 20 2011	8,229.43	Vacated	May 14 2014
15	Fern Rock	110731729	July 20 2011	10,914.08	Vacated	May 14 2014
16	Fern Rock	110831150	August 10 2011	275.83	Vacated	May 14 2014
17	Fern Rock	110831149	August 10 2011	512.54	Vacated	May 14 2014
18	Fern Rock	110831148	August 10 2011	709.08	Vacated	May 14 2014
19	Fern Rock	110831147	August 10 2011	1,185.86	Vacated	May 14 2014
20	Fern Rock	111031719	October 22 2011	545.12	Vacated	May 14 2014
21	Fern Rock	111031763	October 22 2011	770.81	Vacated	May 14 2014
22	Fern Rock	111031718	October 22 2011	1,419.05	Vacated	May 14 2014
23	Fern Rock	111031897	October 22 2011	3,245.83	Vacated	May 14 2014
24	Fern Rock	111230262	December 06 2011	2,397.04	Vacated	May 14 2014
25	Fern Rock	120230543	February 09 2012	3,086.87	Vacated	May 14 2014
26	Fern Rock	120230544	February 09 2012	5,619.37	Vacated	May 14 2014
27	Fern Rock	120230573	February 09 2012	6,392.58	Vacated	May 14 2014
28	Fern Rock	120230545	February 09 2012	12,122.74	Vacated	May 14 2014
29	Fern Rock	120532600	May 23 2012	1,618.48	Vacated	May 14 2014
30	Fern Rock	120532625	May 23 2012	3,897.91	Vacated	May 14 2014
31	Fern Rock	120532632	May 23 2012	6,860.69	Vacated	May 14 2014
32	Fern Rock	120631620	June 19 2012	469.12	Vacated	May 14 2014
33	Fern Rock	120631642	June 19 2012	575.39	Vacated	May 14 2014
34	Fern Rock	120631639	June 19 2012	2,427.95	Vacated	May 14 2014
35	Fern Rock	120731965	July 21 2012	2,896.95	Vacated	May 14 2014

Marshall Square

Liens were updated as either satisfied or vacated shortly after December 28, 2011 refinancing.

3	Marshall Square	100733829	July 31 2010	121,108.37	Satisfied	April 10 2012
4	Marshall Square	111231525	December 30 2011	157.00	Vacated	March 23 2012
5	Marshall Square	111231524	December 30 2011	44,583.28	Satisfied	April 10 2012
6	Marshall Square	120332031	March 24 2012	11,408.93	Vacated	March 29 2012
7	Marshall Square	120332040	March 26 2012	3,593.32	Satisfied	April 10 2012
8	Marshall Square	120332042	March 26 2012	69,302.81	Satisfied	April 10 2012

Oak Lane

Liens were updated as either satisfied or vacated shortly after payments were reflected in billing history consistent with the JI

23	Oak Lane	130431975	April 23 2013	6,240.40	Satisfied	June 10 2014
24	Oak Lane	130631730	June 18 2013	5,625.49	Vacated	June 10 2014
27	Oak Lane	131031098	October 19 2013	4,633.89	Vacated	June 11 2014
28	Oak Lane	131231368	December 30 2013	1,763.43	Vacated	June 11 2014
29	Oak Lane	140331377	March 22 2014	7,494.07	Vacated	June 11 2014

Marchwood

Liens were satisfied immediately after the November 8, 2012 property refinancing.

SBG Management Services, Inc. et al v. Philadelphia Gas Works
Examples of Liens Either Vacated or Satisfied Around Refinancings, Sales or Other Payments

Number by Owner	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details
4	Marchwood	110130300	January 07 2011	23,246.42	Satisfied	November 14 2012
7	Marchwood	110631507	June 14 2011	46,085.69	Satisfied	November 14 2012
8	Marchwood	110831151	August 10 2011	1,758.55	Satisfied	November 14 2012
9	Marchwood	110831152	August 10 2011	341.00	Satisfied	November 14 2012
10	Marchwood	110831154	August 10 2011	575.86	Satisfied	November 14 2012
11	Marchwood	111230561	December 09 2011	13,585.98	Satisfied	November 14 2012
12	Marchwood	111230562	December 09 2011	1,369.04	Satisfied	November 14 2012
13	Marchwood	111230563	December 09 2011	745.06	Satisfied	November 14 2012
14	Marchwood	120532613	May 23 2012	528.18	Satisfied	November 14 2012
15	Marchwood	120532614	May 23 2012	1,133.62	Satisfied	November 14 2012
16	Marchwood	120532615	May 23 2012	39,220.39	Satisfied	November 14 2012
17	Marchwood	120532633	May 23 2012	11,282.01	Satisfied	November 14 2012
18	Marchwood	120631460	June 19 2012	4,215.38	Satisfied	November 14 2012
19	Marchwood	120631461	June 19 2012	661.97	Satisfied	November 14 2012
20	Marchwood	120631462	June 19 2012	322.17	Satisfied	November 14 2012
21	Marchwood	120832175	August 29 2012	326.77	Satisfied	November 14 2012
22	Marchwood	120832176	August 29 2012	674.81	Satisfied	November 14 2012
23	Marchwood	120832204	August 29 2012	4,007.60	Satisfied	November 14 2012
24	Marchwood	121130005	November 02 2012	471.82	Satisfied	November 14 2012
25	Marchwood	121130006	November 02 2012	968.63	Satisfied	November 14 2012

Elrae Garden

Liens were updated as either satisfied or vacated shortly after September 7, 2015 sale of the property.

30	Elrae Garden	100230057	February 02 2010	6,179.57	Vacated	September 10 2015
34	Elrae Garden	100230789	February 12 2010	226.11	Vacated	September 10 2015
35	Elrae Garden	100230799	February 12 2010	587.55	Vacated	September 10 2015
94	Elrae Garden	140732929	April 23 2014	4,036.56	Satisfied	October 07 2015
95	Elrae Garden	140732999	April 23 2014	4,256.64	Satisfied	October 07 2015

Liens were updated as either satisfied or vacated shortly after several August 21, 2013 payments.

83	Elrae Garden	120532593	May 22 2012	1,057.27	Satisfied	August 22 2013
84	Elrae Garden	121030939	October 17 2012	1,303.76	Vacated	August 30 2013
85	Elrae Garden	121030938	October 17 2012	3,233.88	Vacated	August 30 2013
86	Elrae Garden	121031368	October 23 2012	648.64	Vacated	August 30 2013
87	Elrae Garden	130630431	June 04 2013	905.82	Vacated	August 30 2013
88	Elrae Garden	130730632	July 11 2013	1,154.00	Satisfied	August 23 2013
89	Elrae Garden	130730633	July 11 2013	1,549.00	Satisfied	August 23 2013

Fairmount

Large group of both satisfied and vacated liens were all updated at approximately the same time.

2	Fairmount	100130273	January 12 2010	2.29	Satisfied	April 10 2012
3	Fairmount/SBG	100130275	January 12 2010	3.88	Satisfied	April 10 2012
4	Fairmount/SBG	100130276	January 12 2010	3.88	Satisfied	April 10 2012
5	Fairmount/SBG	100130277	January 12 2010	22.58	Satisfied	April 10 2012
6	Fairmount/SBG	100130274	January 12 2010	46.83	Satisfied	April 10 2012
7	Fairmount/SBG	100130286	January 12 2010	51.36	Satisfied	April 10 2012
8	Fairmount/SBG	100130289	January 12 2010	58.50	Satisfied	April 10 2012
9	Fairmount/SBG	100130284	January 12 2010	72.74	Satisfied	April 10 2012
10	Fairmount/SBG	100130280	January 12 2010	82.60	Satisfied	April 10 2012
11	Fairmount/SBG	100130293	January 12 2010	102.70	Satisfied	April 10 2012
12	Fairmount/SBG	100130282	January 12 2010	102.70	Satisfied	April 10 2012
13	Fairmount/SBG	100130281	January 12 2010	126.39	Satisfied	April 10 2012
14	Fairmount/SBG	100130271	January 12 2010	131.01	Satisfied	April 10 2012
15	Fairmount/SBG	100130279	January 12 2010	176.15	Satisfied	April 10 2012
16	Fairmount/SBG	100130288	January 12 2010	178.62	Satisfied	April 10 2012
17	Fairmount/SBG	100130272	January 12 2010	188.63	Satisfied	April 10 2012
18	Fairmount/SBG	100130290	January 12 2010	199.80	Satisfied	April 10 2012
19	Fairmount/SBG	100130292	January 12 2010	264.74	Satisfied	April 10 2012
20	Fairmount/SBG	100130270	January 12 2010	268.39	Satisfied	April 10 2012
21	Fairmount/SBG	100130267	January 12 2010	328.52	Satisfied	April 10 2012
22	Fairmount/SBG	100130269	January 12 2010	376.18	Satisfied	April 10 2012
23	Fairmount/SBG	100130278	January 12 2010	628.98	Satisfied	April 10 2012
24	Fairmount/SBG	100130291	January 12 2010	713.22	Satisfied	April 10 2012
25	Fairmount/SBG	100130285	January 12 2010	762.02	Satisfied	April 10 2012
26	Fairmount/SBG	100130283	January 12 2010	784.91	Satisfied	April 10 2012
27	Fairmount/SBG	100130287	January 12 2010	902.31	Satisfied	April 10 2012
28	Fairmount/SBG	100130268	January 12 2010	1,413.69	Satisfied	April 10 2012
29	Fairmount/SBG	100130297	January 12 2010	3,271.01	Satisfied	April 10 2012
30	Fairmount/SBG	100130298	January 12 2010	11,326.43	Satisfied	April 10 2012
31	Fairmount/SBG	100130301	January 12 2010	20,554.12	Satisfied	April 10 2012
32	Fairmount/SBG	100130262	January 12 2010	23,536.31	Satisfied	April 10 2012
33	Fairmount/SBG	100130299	January 12 2010	25,140.32	Satisfied	April 10 2012
34	Fairmount/SBG	100130264	January 12 2010	26,154.21	Satisfied	April 10 2012
35	Fairmount/SBG	100130295	January 12 2010	27,295.35	Satisfied	April 10 2012
36	Fairmount/SBG	100130266	January 12 2010	28,990.64	Satisfied	April 10 2012
37	Fairmount/SBG	100130263	January 12 2010	29,173.30	Satisfied	April 10 2012
38	Fairmount/SBG	100130296	January 12 2010	30,113.35	Satisfied	April 10 2012
39	Fairmount/SBG	100130300	January 12 2010	53,548.81	Satisfied	April 10 2012
40	Fairmount/SBG	100130277	January 12 2010	22.58	Satisfied	April 10 2012
41	Fairmount/SBG	100130860	January 22 2010	15.61	Satisfied	April 10 2012
42	Fairmount/SBG	100130858	January 22 2010	17.92	Satisfied	April 10 2012

SBG Management Services, Inc. et al v. Philadelphia Gas Works

Examples of Liens Either Vacated or Satisfied Around Refinancings, Sales or Other Payments

Number by Owner	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details
43	Fairmount/SBG	100130857	January 22 2010	129.31	Satisfied	April 10 2012
44	Fairmount	100830694	August 05 2010	102.49	Satisfied	April 10 2012
45	Fairmount	110236030	February 26 2011	1,294.43	Satisfied	April 05 2011
46	Fairmount	110630494	June 04 2011	2,743.96	Vacated	April 17 2012
47	Fairmount	111230808	December 15 2011	345.33	Satisfied	April 10 2012
48	Fairmount	111230809	December 15 2011	440.59	Satisfied	April 10 2012
49	Fairmount	111230807	December 15 2011	1,200.70	Vacated	April 17 2012
50	Fairmount	111230877	December 15 2011	1,517.01	Vacated	April 17 2012
51	Fairmount	111230992	December 16 2011	10,416.37	Satisfied	April 10 2012
52	Fairmount	111230983	December 16 2011	12,538.01	Satisfied	April 10 2012
53	Fairmount	111230985	December 16 2011	12,538.01	Satisfied	April 10 2012
54	Fairmount	111231308	December 23 2011	62.90	Vacated	April 17 2012
55	Fairmount	111231305	December 23 2011	79.68	Vacated	April 17 2012
56	Fairmount	111231304	December 23 2011	88.48	Satisfied	April 11 2012
57	Fairmount	111231339	December 23 2011	203.28	Vacated	April 17 2012
58	Fairmount	111231342	December 23 2011	313.77	Satisfied	April 10 2012
59	Fairmount	111231301	December 23 2011	336.01	Satisfied	April 10 2012
60	Fairmount	111231309	December 23 2011	344.49	Vacated	April 17 2012
62	Fairmount	111231307	December 23 2011	437.18	Vacated	April 17 2012
63	Fairmount	111231302	December 23 2011	449.26	Satisfied	April 10 2012
64	Fairmount	111231349	December 23 2011	649.02	Vacated	April 17 2012
65	Fairmount	111231306	December 23 2011	650.68	Vacated	April 17 2012
66	Fairmount	111231299	December 23 2011	1,627.77	Satisfied	April 10 2012
67	Fairmount	111231341	December 23 2011	1,874.05	Vacated	April 17 2012
68	Fairmount	111231353	December 23 2011	1,903.95	Vacated	April 17 2012
69	Fairmount	111231337	December 23 2011	5,298.08	Satisfied	April 10 2012
71	Fairmount	111231338	December 23 2011	14,342.58	Satisfied	April 10 2012
72	Fairmount	111231575	December 31 2011	3,188.25	Satisfied	April 10 2012
75	Fairmount	111231587	December 31 2011	15,562.98	Satisfied	April 10 2012
76	Fairmount	120130159	January 06 2012	46.36	Vacated	April 17 2012
77	Fairmount	120130150	January 06 2012	47.67	Vacated	April 17 2012
78	Fairmount	120130151	January 06 2012	58.96	Vacated	April 17 2012
79	Fairmount	120130163	January 06 2012	59.85	Vacated	April 17 2012
80	Fairmount	120130194	January 06 2012	61.65	Vacated	April 17 2012
81	Fairmount	120130180	January 06 2012	68.61	Vacated	April 17 2012
82	Fairmount	120130174	January 06 2012	94.99	Satisfied	April 10 2012
83	Fairmount	120130209	January 06 2012	181.68	Satisfied	April 10 2012
84	Fairmount	120130160	January 06 2012	183.39	Vacated	April 17 2012
85	Fairmount	120130166	January 06 2012	184.53	Vacated	April 17 2012
86	Fairmount	120130143	January 06 2012	198.64	Vacated	April 17 2012
87	Fairmount	120130193	January 06 2012	216.42	Vacated	April 17 2012
88	Fairmount	120130200	January 06 2012	222.55	Vacated	April 17 2012
89	Fairmount	120130153	January 06 2012	232.75	Satisfied	April 10 2012
90	Fairmount	120130183	January 06 2012	237.49	Vacated	April 17 2012
91	Fairmount	120130149	January 06 2012	255.75	Satisfied	April 10 2012
93	Fairmount	120130216	January 06 2012	295.55	Vacated	April 17 2012
94	Fairmount	120130161	January 06 2012	302.26	Satisfied	April 10 2012
95	Fairmount	120130148	January 06 2012	328.18	Vacated	April 17 2012
96	Fairmount	120130201	January 06 2012	352.22	Vacated	April 17 2012
97	Fairmount	120130173	January 06 2012	373.06	Satisfied	April 10 2012
98	Fairmount	120130208	January 06 2012	382.05	Satisfied	April 10 2012
99	Fairmount	120130199	January 06 2012	417.02	Vacated	April 17 2012
100	Fairmount	120130196	January 06 2012	419.88	Vacated	April 17 2012
101	Fairmount	120130217	January 06 2012	433.47	Vacated	April 17 2012
102	Fairmount	120130171	January 06 2012	526.14	Vacated	April 17 2012
103	Fairmount	120130154	January 06 2012	571.66	Vacated	April 17 2012
104	Fairmount	120130144	January 06 2012	609.08	Vacated	April 17 2012
105	Fairmount	120130202	January 06 2012	706.39	Vacated	April 17 2012
106	Fairmount	120130170	January 06 2012	800.59	Vacated	April 17 2012
107	Fairmount	120130215	January 06 2012	823.51	Vacated	April 17 2012
108	Fairmount	120130175	January 06 2012	845.63	Satisfied	April 10 2012
109	Fairmount	120130162	January 06 2012	876.93	Vacated	April 17 2012
110	Fairmount	120130197	January 06 2012	878.98	Vacated	April 17 2012
111	Fairmount	120130172	January 06 2012	1,174.67	Satisfied	April 10 2012
112	Fairmount	120130198	January 06 2012	1,416.47	Vacated	April 17 2012
113	Fairmount	120130182	January 06 2012	16,154.03	Satisfied	April 10 2012
114	Fairmount	120332033	March 24 2012	606.96	Satisfied	April 10 2012
115	Fairmount	120332032	March 24 2012	660.03	Satisfied	April 10 2012
116	Fairmount	120332034	March 23 2012	800.45	Satisfied	April 10 2012
117	Fairmount	120332038	March 24 2012	1,013.43	Satisfied	April 10 2012
118	Fairmount	120332035	March 24 2012	9,383.68	Satisfied	April 10 2012
119	Fairmount	120332036	March 24 2012	12,026.33	Satisfied	April 10 2012
120	Fairmount	120332037	March 24 2012	22,792.87	Satisfied	April 10 2012
121	Fairmount	120332039	March 26 2012	157.20	Satisfied	April 10 2012
122	Fairmount	120332041	March 26 2012	245.92	Satisfied	April 10 2012
123	Fairmount	120332877	March 30 2012	697.88	Satisfied	April 10 2012

Colonial Garden

Liens were updated as either satisfied or vacated around the time of the August 31, 2011 refinancing.

2	Colonial Garden	091231033	December 17 2009	66,062.14	Vacated	August 04 2011
3	Colonial Garden	091231034	December 17 2009	85,104.42	Satisfied	November 05 2011
4	Colonial Garden	100131129	January 27 2010	6,180.72	Satisfied	November 05 2011
7	Colonial Garden	101135002	November 22 2010	44,238.50	Satisfied	November 05 2011
8	Colonial Garden	110232566	February 18 2011	50,463.29	Satisfied	November 05 2011

SBG Management Services, Inc. et al v. Philadelphia Gas Works
Examples of Liens Either Vacated or Satisfied Around Refinancings, Sales or Other Payments

Number by Owner	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details
9	Colonial Garden	110831156	August 10 2011	11,587.13	Satisfied	November 05 2011
10	Colonial Garden	110831155	August 10 2011	47,171.25	Satisfied	November 05 2011

g summaries totaling \$193,757.

une 6, 2014 refinancing.

SBG Management Services, Inc. et al v. Philadelphia Gas Works
 Examples of Liens Either Vacated or Satisfied Around Refinancings, Sales or Other Payments

Number by Owner	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details
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Simon Garden

Liens were satisfied immediately the July 10, 2012 property refinancing and payments to PGW included therein.

6	Simon Garden	100531542	May 14 2010	82,896.78	Satisfied	July 12 2012
10	Simon Garden	100632367	June 19 2010	202,746.97	Satisfied	July 12 2012
11	Simon Garden	100632426	June 22 2010	147,576.01	Satisfied	July 12 2012
12	Simon Garden	110532638	May 27 2011	140,489.15	Satisfied	July 12 2012
13	Simon Garden	110630243	June 02 2011	40,714.25	Satisfied	July 12 2012
14	Simon Garden	110630244	June 02 2011	45,849.98	Satisfied	July 12 2012
15	Simon Garden	110731730	July 20 2011	5,458.51	Satisfied	July 12 2012
16	Simon Garden	110731731	July 20 2011	5,792.48	Satisfied	July 12 2012
17	Simon Garden	110831159	August 10 2011	2,569.08	Satisfied	July 12 2012
18	Simon Garden	110831157	August 10 2011	2,795.44	Satisfied	July 12 2012
19	Simon Garden	110831158	August 10 2011	12,457.30	Satisfied	July 12 2012
20	Simon Garden	111030829	October 12 2011	7,488.02	Satisfied	July 12 2012
21	Simon Garden	111030830	October 12 2011	43,254.05	Satisfied	July 12 2012
22	Simon Garden	111030879	October 12 2011	105,336.21	Satisfied	July 12 2012
23	Simon Garden	111231523	December 30 2011	599.10	Satisfied	July 12 2012
24	Simon Garden	111231528	December 30 2011	5,971.24	Satisfied	July 12 2012
25	Simon Garden	111231526	December 30 2011	6,231.17	Satisfied	July 12 2012
26	Simon Garden	111231527	December 30 2011	11,687.21	Satisfied	July 12 2012
27	Simon Garden	120532631	May 23 2012	19,476.46	Satisfied	July 12 2012
28	Simon Garden	120532626	May 23 2012	21,766.61	Satisfied	July 12 2012
29	Simon Garden	120532634	May 23 2012	27,844.17	Satisfied	July 12 2012
30	Simon Garden	120631412	June 14 2012	1,990.75	Satisfied	July 12 2012
31	Simon Garden	120631413	June 14 2012	3,468.64	Satisfied	July 12 2012
32	Simon Garden	120730809	July 10 2012	257.57	Satisfied	July 12 2012
33	Simon Garden	120730811	July 10 2012	548.72	Satisfied	July 12 2012
34	Simon Garden	120730810	July 10 2012	1,692.11	Satisfied	July 12 2012

Fern Rock

Liens were updated as either satisfied or vacated shortly after payments, waivers and transfers were reflected in PGW's billing summaries totaling \$193,757.

7	Fern Rock	100731206	July 10 2010	4,015.31	Satisfied	March 26 2014
8	Fern Rock	110231082	February 11 2011	6,773.19	Vacated	May 14 2014
9	Fern Rock	110231079	February 11 2011	8,600.17	Vacated	May 14 2014
11	Fern Rock	110231081	February 22 2011	28,891.52	Vacated	May 24 2014
12	Fern Rock	110731728	July 20 2011	3,081.26	Vacated	May 14 2014
13	Fern Rock	110731726	July 20 2011	5,511.39	Vacated	May 14 2014
14	Fern Rock	110731727	July 20 2011	8,229.43	Vacated	May 14 2014
15	Fern Rock	110731729	July 20 2011	10,914.08	Vacated	May 14 2014
16	Fern Rock	110831150	August 10 2011	275.83	Vacated	May 14 2014
17	Fern Rock	110831149	August 10 2011	512.54	Vacated	May 14 2014
18	Fern Rock	110831148	August 10 2011	709.08	Vacated	May 14 2014
19	Fern Rock	110831147	August 10 2011	1,185.86	Vacated	May 14 2014
20	Fern Rock	111031719	October 22 2011	545.12	Vacated	May 14 2014
21	Fern Rock	111031763	October 22 2011	770.81	Vacated	May 14 2014
22	Fern Rock	111031718	October 22 2011	1,419.05	Vacated	May 14 2014
23	Fern Rock	111031897	October 22 2011	3,245.83	Vacated	May 14 2014
24	Fern Rock	111230262	December 06 2011	2,397.04	Vacated	May 14 2014
25	Fern Rock	120230543	February 09 2012	3,086.87	Vacated	May 14 2014
26	Fern Rock	120230544	February 09 2012	5,619.37	Vacated	May 14 2014
27	Fern Rock	120230573	February 09 2012	6,392.58	Vacated	May 14 2014
28	Fern Rock	120230545	February 09 2012	12,122.74	Vacated	May 14 2014
29	Fern Rock	120532600	May 23 2012	1,618.48	Vacated	May 14 2014
30	Fern Rock	120532625	May 23 2012	3,897.91	Vacated	May 14 2014
31	Fern Rock	120532632	May 23 2012	6,860.69	Vacated	May 14 2014
32	Fern Rock	120631620	June 19 2012	469.12	Vacated	May 14 2014
33	Fern Rock	120631642	June 19 2012	575.39	Vacated	May 14 2014
34	Fern Rock	120631639	June 19 2012	2,427.95	Vacated	May 14 2014
35	Fern Rock	120731965	July 21 2012	2,896.95	Vacated	May 14 2014

Marshall Square

Liens were updated as either satisfied or vacated shortly after December 28, 2011 refinancing.

3	Marshall Square	100733829	July 31 2010	121,108.37	Satisfied	April 10 2012
4	Marshall Square	111231525	December 30 2011	157.00	Vacated	March 23 2012
5	Marshall Square	111231524	December 30 2011	44,583.28	Satisfied	April 10 2012
6	Marshall Square	120332031	March 24 2012	11,408.93	Vacated	March 29 2012
7	Marshall Square	120332040	March 26 2012	3,593.32	Satisfied	April 10 2012
8	Marshall Square	120332042	March 26 2012	69,302.81	Satisfied	April 10 2012

Oak Lane

Liens were updated as either satisfied or vacated shortly after payments were reflected in billing history consistent with the June 6, 2014 refinancing.

SBG Management Services, Inc. et al v. Philadelphia Gas Works
 Examples of Liens Either Vacated or Satisfied Around Refinancings, Sales or Other Payments

Number by Owner	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details
23	Oak Lane	130431975	April 23 2013	6,240.40	Satisfied	June 10 2014
24	Oak Lane	130631730	June 18 2013	5,625.49	Vacated	June 10 2014
27	Oak Lane	131031098	October 19 2013	4,633.89	Vacated	June 11 2014
28	Oak Lane	131231368	December 30 2013	1,763.43	Vacated	June 11 2014
29	Oak Lane	140331377	March 22 2014	7,494.07	Vacated	June 11 2014

Marchwood

Liens were satisfied immediately after the November 8, 2012 property refinancing.

4	Marchwood	110130300	January 07 2011	23,246.42	Satisfied	November 14 2012
7	Marchwood	110631507	June 14 2011	46,085.69	Satisfied	November 14 2012
8	Marchwood	110831151	August 10 2011	1,758.55	Satisfied	November 14 2012
9	Marchwood	110831152	August 10 2011	341.00	Satisfied	November 14 2012
10	Marchwood	110831154	August 10 2011	575.86	Satisfied	November 14 2012
11	Marchwood	111230561	December 09 2011	13,585.98	Satisfied	November 14 2012
12	Marchwood	111230562	December 09 2011	1,369.04	Satisfied	November 14 2012
13	Marchwood	111230563	December 09 2011	745.06	Satisfied	November 14 2012
14	Marchwood	120532613	May 23 2012	528.18	Satisfied	November 14 2012
15	Marchwood	120532614	May 23 2012	1,133.62	Satisfied	November 14 2012
16	Marchwood	120532615	May 23 2012	39,220.39	Satisfied	November 14 2012
17	Marchwood	120532633	May 23 2012	11,282.01	Satisfied	November 14 2012
18	Marchwood	120631460	June 19 2012	4,215.38	Satisfied	November 14 2012
19	Marchwood	120631461	June 19 2012	661.97	Satisfied	November 14 2012
20	Marchwood	120631462	June 19 2012	322.17	Satisfied	November 14 2012
21	Marchwood	120832175	August 29 2012	326.77	Satisfied	November 14 2012
22	Marchwood	120832176	August 29 2012	674.81	Satisfied	November 14 2012
23	Marchwood	120832204	August 29 2012	4,007.60	Satisfied	November 14 2012
24	Marchwood	121130005	November 02 2012	471.82	Satisfied	November 14 2012
25	Marchwood	121130006	November 02 2012	968.63	Satisfied	November 14 2012

Elrae Garden

Liens were updated as either satisfied or vacated shortly after September 7, 2015 sale of the property.

30	Elrae Garden	100230057	February 02 2010	6,179.57	Vacated	September 10 2015
34	Elrae Garden	100230789	February 12 2010	226.11	Vacated	September 10 2015
35	Elrae Garden	100230799	February 12 2010	587.55	Vacated	September 10 2015
94	Elrae Garden	140732929	April 23 2014	4,036.56	Satisfied	October 07 2015
95	Elrae Garden	140732999	April 23 2014	4,256.64	Satisfied	October 07 2015

Liens were updated as either satisfied or vacated shortly after several August 21, 2013 payments.

83	Elrae Garden	120532593	May 22 2012	1,057.27	Satisfied	August 22 2013
84	Elrae Garden	121030939	October 17 2012	1,303.76	Vacated	August 30 2013
85	Elrae Garden	121030938	October 17 2012	3,233.88	Vacated	August 30 2013
86	Elrae Garden	121031368	October 23 2012	648.64	Vacated	August 30 2013
87	Elrae Garden	130630431	June 04 2013	905.82	Vacated	August 30 2013
88	Elrae Garden	130730632	July 11 2013	1,154.00	Satisfied	August 23 2013
89	Elrae Garden	130730633	July 11 2013	1,549.00	Satisfied	August 23 2013

Fairmount

Large group of both satisfied and vacated liens were all updated at approximately the same time.

2	Fairmount	100130273	January 12 2010	2.29	Satisfied	April 10 2012
3	Fairmount/SBG	100130275	January 12 2010	3.88	Satisfied	April 10 2012
4	Fairmount/SBG	100130276	January 12 2010	3.88	Satisfied	April 10 2012
5	Fairmount/SBG	100130277	January 12 2010	22.58	Satisfied	April 10 2012
6	Fairmount/SBG	100130274	January 12 2010	46.83	Satisfied	April 10 2012
7	Fairmount/SBG	100130286	January 12 2010	51.36	Satisfied	April 10 2012
8	Fairmount/SBG	100130289	January 12 2010	58.50	Satisfied	April 10 2012
9	Fairmount/SBG	100130284	January 12 2010	72.74	Satisfied	April 10 2012
10	Fairmount/SBG	100130280	January 12 2010	82.60	Satisfied	April 10 2012
11	Fairmount/SBG	100130293	January 12 2010	102.70	Satisfied	April 10 2012
12	Fairmount/SBG	100130282	January 12 2010	102.70	Satisfied	April 10 2012
13	Fairmount/SBG	100130281	January 12 2010	126.39	Satisfied	April 10 2012
14	Fairmount/SBG	100130271	January 12 2010	131.01	Satisfied	April 10 2012
15	Fairmount/SBG	100130279	January 12 2010	176.15	Satisfied	April 10 2012
16	Fairmount/SBG	100130288	January 12 2010	178.62	Satisfied	April 10 2012
17	Fairmount/SBG	100130272	January 12 2010	188.63	Satisfied	April 10 2012
18	Fairmount/SBG	100130290	January 12 2010	199.80	Satisfied	April 10 2012
19	Fairmount/SBG	100130292	January 12 2010	264.74	Satisfied	April 10 2012
20	Fairmount/SBG	100130270	January 12 2010	268.39	Satisfied	April 10 2012
21	Fairmount/SBG	100130267	January 12 2010	328.52	Satisfied	April 10 2012
22	Fairmount/SBG	100130269	January 12 2010	376.18	Satisfied	April 10 2012

SBG Management Services, Inc. et al v. Philadelphia Gas Works
 Examples of Liens Either Vacated or Satisfied Around Refinancings, Sales or Other Payments

Number by Owner	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details
23	Fairmount/SBG	100130278	January 12 2010	628.98	Satisfied	April 10 2012
24	Fairmount/SBG	100130291	January 12 2010	713.22	Satisfied	April 10 2012
25	Fairmount/SBG	100130285	January 12 2010	762.02	Satisfied	April 10 2012
26	Fairmount/SBG	100130283	January 12 2010	784.91	Satisfied	April 10 2012
27	Fairmount/SBG	100130287	January 12 2010	902.31	Satisfied	April 10 2012
28	Fairmount/SBG	100130268	January 12 2010	1,413.69	Satisfied	April 10 2012
29	Fairmount/SBG	100130297	January 12 2010	3,271.01	Satisfied	April 10 2012
30	Fairmount/SBG	100130298	January 12 2010	11,326.43	Satisfied	April 10 2012
31	Fairmount/SBG	100130301	January 12 2010	20,554.12	Satisfied	April 10 2012
32	Fairmount/SBG	100130262	January 12 2010	23,536.31	Satisfied	April 10 2012
33	Fairmount/SBG	100130299	January 12 2010	25,140.32	Satisfied	April 10 2012
34	Fairmount/SBG	100130264	January 12 2010	26,154.21	Satisfied	April 10 2012
35	Fairmount/SBG	100130295	January 12 2010	27,295.35	Satisfied	April 10 2012
36	Fairmount/SBG	100130266	January 12 2010	28,990.64	Satisfied	April 10 2012
37	Fairmount/SBG	100130263	January 12 2010	29,173.30	Satisfied	April 10 2012
38	Fairmount/SBG	100130296	January 12 2010	30,113.35	Satisfied	April 10 2012
39	Fairmount/SBG	100130300	January 12 2010	53,548.81	Satisfied	April 10 2012
40	Fairmount/SBG	100130277	January 12 2010	22.58	Satisfied	April 10 2012
41	Fairmount/SBG	100130860	January 22 2010	15.61	Satisfied	April 10 2012
42	Fairmount/SBG	100130858	January 22 2010	17.92	Satisfied	April 10 2012
43	Fairmount/SBG	100130857	January 22 2010	129.31	Satisfied	April 10 2012
44	Fairmount	100830694	August 05 2010	102.49	Satisfied	April 10 2012
45	Fairmount	110236030	February 26 2011	1,294.43	Satisfied	April 05 2011
46	Fairmount	110630494	June 04 2011	2,743.96	Vacated	April 17 2012
47	Fairmount	111230808	December 15 2011	345.33	Satisfied	April 10 2012
48	Fairmount	111230809	December 15 2011	440.59	Satisfied	April 10 2012
49	Fairmount	111230807	December 15 2011	1,200.70	Vacated	April 17 2012
50	Fairmount	111230877	December 15 2011	1,517.01	Vacated	April 17 2012
51	Fairmount	111230992	December 16 2011	10,416.37	Satisfied	April 10 2012
52	Fairmount	111230983	December 16 2011	12,538.01	Satisfied	April 10 2012
53	Fairmount	111230985	December 16 2011	12,538.01	Satisfied	April 10 2012
54	Fairmount	111231308	December 23 2011	62.90	Vacated	April 17 2012
55	Fairmount	111231305	December 23 2011	79.68	Vacated	April 17 2012
56	Fairmount	111231304	December 23 2011	88.48	Satisfied	April 11 2012
57	Fairmount	111231339	December 23 2011	203.28	Vacated	April 17 2012
58	Fairmount	111231342	December 23 2011	313.77	Satisfied	April 10 2012
59	Fairmount	111231301	December 23 2011	336.01	Satisfied	April 10 2012
60	Fairmount	111231309	December 23 2011	344.49	Vacated	April 17 2012
62	Fairmount	111231307	December 23 2011	437.18	Vacated	April 17 2012
63	Fairmount	111231302	December 23 2011	449.26	Satisfied	April 10 2012
64	Fairmount	111231349	December 23 2011	649.02	Vacated	April 17 2012
65	Fairmount	111231306	December 23 2011	650.68	Vacated	April 17 2012
66	Fairmount	111231299	December 23 2011	1,627.77	Satisfied	April 10 2012
67	Fairmount	111231341	December 23 2011	1,874.05	Vacated	April 17 2012
68	Fairmount	111231353	December 23 2011	1,903.95	Vacated	April 17 2012
69	Fairmount	111231337	December 23 2011	5,298.08	Satisfied	April 10 2012
71	Fairmount	111231338	December 23 2011	14,342.58	Satisfied	April 10 2012
72	Fairmount	111231575	December 31 2011	3,188.25	Satisfied	April 10 2012
75	Fairmount	111231587	December 31 2011	15,562.98	Satisfied	April 10 2012
76	Fairmount	120130159	January 06 2012	46.36	Vacated	April 17 2012
77	Fairmount	120130150	January 06 2012	47.67	Vacated	April 17 2012
78	Fairmount	120130151	January 06 2012	58.96	Vacated	April 17 2012
79	Fairmount	120130163	January 06 2012	59.85	Vacated	April 17 2012
80	Fairmount	120130194	January 06 2012	61.65	Vacated	April 17 2012
81	Fairmount	120130180	January 06 2012	68.61	Vacated	April 17 2012
82	Fairmount	120130174	January 06 2012	94.99	Satisfied	April 10 2012
83	Fairmount	120130209	January 06 2012	181.68	Satisfied	April 10 2012
84	Fairmount	120130160	January 06 2012	183.39	Vacated	April 17 2012
85	Fairmount	120130166	January 06 2012	184.53	Vacated	April 17 2012
86	Fairmount	120130143	January 06 2012	198.64	Vacated	April 17 2012
87	Fairmount	120130193	January 06 2012	216.42	Vacated	April 17 2012
88	Fairmount	120130200	January 06 2012	222.55	Vacated	April 17 2012
89	Fairmount	120130153	January 06 2012	232.75	Satisfied	April 10 2012
90	Fairmount	120130183	January 06 2012	237.49	Vacated	April 17 2012
91	Fairmount	120130149	January 06 2012	255.75	Satisfied	April 10 2012
93	Fairmount	120130216	January 06 2012	295.55	Vacated	April 17 2012
94	Fairmount	120130161	January 06 2012	302.26	Satisfied	April 10 2012
95	Fairmount	120130148	January 06 2012	328.18	Vacated	April 17 2012
96	Fairmount	120130201	January 06 2012	352.22	Vacated	April 17 2012
97	Fairmount	120130173	January 06 2012	373.06	Satisfied	April 10 2012
98	Fairmount	120130208	January 06 2012	382.05	Satisfied	April 10 2012
99	Fairmount	120130199	January 06 2012	417.02	Vacated	April 17 2012
100	Fairmount	120130196	January 06 2012	419.88	Vacated	April 17 2012
101	Fairmount	120130217	January 06 2012	433.47	Vacated	April 17 2012
102	Fairmount	120130171	January 06 2012	526.14	Vacated	April 17 2012
103	Fairmount	120130154	January 06 2012	571.66	Vacated	April 17 2012
104	Fairmount	120130144	January 06 2012	609.08	Vacated	April 17 2012

SBG Management Services, Inc. et al v. Philadelphia Gas Works
 Examples of Liens Either Vacated or Satisfied Around Refinancings, Sales or Other Payments

Number by Owner	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details
105	Fairmount	120130202	January 06 2012	706.39	Vacated	April 17 2012
106	Fairmount	120130170	January 06 2012	800.59	Vacated	April 17 2012
107	Fairmount	120130215	January 06 2012	823.51	Vacated	April 17 2012
108	Fairmount	120130175	January 06 2012	845.63	Satisfied	April 10 2012
109	Fairmount	120130162	January 06 2012	876.93	Vacated	April 17 2012
110	Fairmount	120130197	January 06 2012	878.98	Vacated	April 17 2012
111	Fairmount	120130172	January 06 2012	1,174.67	Satisfied	April 10 2012
112	Fairmount	120130198	January 06 2012	1,416.47	Vacated	April 17 2012
113	Fairmount	120130182	January 06 2012	16,154.03	Satisfied	April 10 2012
114	Fairmount	120332033	March 24 2012	606.96	Satisfied	April 10 2012
115	Fairmount	120332032	March 24 2012	660.03	Satisfied	April 10 2012
116	Fairmount	120332034	March 23 2012	800.45	Satisfied	April 10 2012
117	Fairmount	120332038	March 24 2012	1,013.43	Satisfied	April 10 2012
118	Fairmount	120332035	March 24 2012	9,383.68	Satisfied	April 10 2012
119	Fairmount	120332036	March 24 2012	12,026.33	Satisfied	April 10 2012
120	Fairmount	120332037	March 24 2012	22,792.87	Satisfied	April 10 2012
121	Fairmount	120332039	March 26 2012	157.20	Satisfied	April 10 2012
122	Fairmount	120332041	March 26 2012	245.92	Satisfied	April 10 2012
123	Fairmount	120332877	March 30 2012	697.88	Satisfied	April 10 2012

Colonial Garden

Liens were updated as either satisfied or vacated around the time of the August 31, 2011 refinancing.

2	Colonial Garden	091231033	December 17 2009	66,062.14	Vacated	August 04 2011
3	Colonial Garden	091231034	December 17 2009	85,104.42	Satisfied	November 05 2011
4	Colonial Garden	100131129	January 27 2010	6,180.72	Satisfied	November 05 2011
7	Colonial Garden	101135002	November 22 2010	44,238.50	Satisfied	November 05 2011
8	Colonial Garden	110232566	February 18 2011	50,463.29	Satisfied	November 05 2011
9	Colonial Garden	110831156	August 10 2011	11,587.13	Satisfied	November 05 2011
10	Colonial Garden	110831155	August 10 2011	47,171.25	Satisfied	November 05 2011

ERRATA SHEET

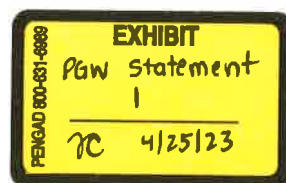
**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

SBG Management Services, Inc., <i>et al</i> v. Philadelphia Gas Works	C-2012-2304183 C-2012-2304324 C-2015-2486618 C-2015-2486642 C-2015-2486677 C-2015-2486674 C-2015-2486670 C-2015-2486664 C-2015-2486655 C-2015-2486648
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**Errata to the
Remand Direct Testimony of
BERNARD L. CUMMINGS
on behalf of Philadelphia Gas Works**

Reference	Reads:	Should Read:
Page 20, line 8	BCL-5	BLC-5
Page 22, line 6	BCL-5	BLC-5

PGW is attaching a clean copy of the Remand Direct Testimony of Bernard L. Cummings which will be submitted for the record in this proceeding.



BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

REMAND DIRECT TESTIMONY OF

BERNARD L. CUMMINGS

ON BEHALF OF
PHILADELPHIA GAS WORKS

SBG Management Services, Inc. et al v. Philadelphia Gas Works
Docket No. C-2012-2304324 *et al.*

October 31, 2022

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BLC-2	Partial Payment: Rejected Example
BLC-3	Partial Payment: Summary of Recalculated Amounts of LPCs and Gas Service Charges and October 2022 Account Balances
BLC-4	Partial Payment: Balance Comparisons
BLC-5	Perfectured Lien Information

1 **I. INTRODUCTION**

2 **Q. PLEASE STATE YOUR NAME AND CURRENT POSITION WITH PGW.**

3 A. My name is Bernard Cummings and I am the Vice President, Customer Service and
4 Collections, at Philadelphia Gas Works (“PGW” or “Company”).

5 **Q. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND AND WORK
6 HISTORY.**

7 A. I received a Bachelor of Science degree in Business Administration from American
8 University in Washington, D.C. and a Masters of Business Administration degree from
9 the University of Michigan in Ann Arbor, Michigan. Prior to my current position, I was
10 the Treasurer of PGW.

11 **Q. HAVE YOU EVER PROVIDED TESTIMONY BEFORE THIS COMMISSION?**

12 A. Yes. I previously testified in the hearings held in the Pennsylvania Public Utility
13 Commission (“PUC” or “Commission”) complaints brought by SBG Management
14 Services, Inc., and the various co-complainants property owners including: Colonial
15 Garden Realty Co., LP; Elrae Garden Realty Co., LP; Fairmount Manor Realty Co., LP;
16 Fern Rock Realty Co., LP; Marchwood Realty Co., LP; Marshall Square Realty Co., LP;
17 Oak Lane Court Realty Co., LP; and Simon Garden Realty Co., LP. (collectively “SBG,”
18 the “SBG Entities,” or “Complainants”). I have also submitted testimony before the
19 Commission in PGW’s recent base rate proceedings at Docket Nos. R-2017-2586783 and
20 R-2020-3017206.

21 **Q. ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS PROCEEDING?**

22 A. My testimony is submitted on behalf of PGW.

1 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?**

2 A. The purpose of my testimony is to present the data that PGW has compiled regarding the
 3 two issues that PGW understands are to be resolved in this proceeding as a result of the
 4 Commonwealth Court’s decision (*PGW III*) remanding the complaints to the
 5 Commission¹: 1) the recalculation of SBG’s partial payments as directed in prior
 6 Commission Orders; and 2) to present data for the relevant historic periods, on the
 7 amounts that the Complainants paid in Late Payment Charges (“LPC”) when, in
 8 accordance with the Supreme Court’s decision in this case, SBG should have been
 9 charged at the post judgment interest rate because the arrearages were the subject of
 10 perfected liens.

11 **Q. PLEASE IDENTIFY THE EXHIBITS THAT ACCOMPANY YOUR**
 12 **TESTIMONY.**

13 A. The following exhibits accompany my testimony:

BLC-1	Background: Summary of Names, Addresses and Accounts
BLC-2	Partial Payment: Rejected Example
BLC-3	Partial Payment: Summary of Recalculated Amounts of LPCs and Gas Service Charges and October 2022 Account Balances
BLC-4	Partial Payment: Balance Comparisons
BLC-5	Perfected Lien Information

14

15 **Q. WERE THOSE EXHIBITS PREPARED BY YOU OR UNDER YOUR**
 16 **DIRECTION AND SUPERVISION?**

17 A. Yes.

¹ *PGW v. PUC*, 249 A.3d 963 (Pa. 2021) (“*PGW I*”), rehearing granted by, in part, and remanded, 256 A.3d 1092 (Table), 2021 Pa. LEXIS 2905, 2021 WL 2697432 (Pa., June 15, 2021), on remand, 2022 Pa. Commw. Unpub. LEXIS 92, 2022 WL 793332 (Pa.Cmwlt., Mar. 16, 2022) (“*PGW III*”).

1 **II. BACKGROUND**

2 **Q. HAVE YOU PREPARED A SUMMARY OF THE COMPLAINANTS'**
3 **ACCOUNTS AT ISSUE IN THESE COMPLAINTS?**

4 A. Yes, to help organize the data on the numerous accounts, PGW prepared a summary
5 exhibit with pertinent information labeled as Exhibit BLC-1. The exhibit is a high-level
6 summary of all of the SBG entities involved in the complaints. For ease of reference, the
7 exhibit divides the information into 30 lines or categories (as noted in Column A).

8

9 Exhibit BLC-1 is color coded by each SBG entity, and includes the SBG entity name
10 (Column B), address (Column C), PGW account number (Column D), service agreement
11 numbers (Column E), any Old PGW account numbers and service agreements associated
12 with each customer (Columns F & G), the associated data file names provided to SBG on
13 February 28, 2022 and October 4, 2022 (Column I), and the associated Office of Property
14 Assessment account number to help identify specific parcels owned by the SBG entities
15 (Columns K & L). The exhibit also includes other relevant information including
16 whether and when certain properties were sold based on the Philadelphia Office of
17 Property Assessment searches and the proper corporate names of the various SBG entities
18 along with their Corporation Bureau Entity Numbers.

19 **Q. PLEASE DESCRIBE THE RESEARCH PROCESS THAT PGW ENGAGED IN**
20 **TO COMPILE THE DATA.**

21 A. In an attempt to confirm the universe of accounts and matters in these complaints, and to
22 comply with the Commonwealth Court's order, PGW first compiled a list of all the
23 accounts of the SBG entities listed on Exhibit BLC-1 and confirmed all of the relevant
24 information and status of accounts in its system. The account and service agreement
25 information was checked against the account and service agreement information in the

1 2012 PUC Complaints in order to prevent confusion – if the account and/or service
2 agreement numbers had changed over time.

3
4 For information such as if properties were sold, that information was pulled from the
5 specific property’s public records from the Philadelphia Office of Property Assessment
6 (OPA). The OPA’s website² contains information about a property's ownership, sales
7 history, value, and physical characteristics. That website also shows the unique tax parcel
8 number for each land parcel or other interest in real estate.

9
10 For information regarding the proper names of the SBG entities listed on Exhibit BLC-1,
11 information was pulled from the public records of the Pennsylvania Corporation Bureau.
12 The Corporation Bureau’s website³ allows searches of records submitted to them, such
13 as names changes and registrations to do business. That website also shows the proper
14 name and unique entity number assigned to each business.

15 **Q. WHY DO SOME ACCOUNTS HAVE MULTIPLE SERVICE AGREEMENTS,**
16 **OR OLD ACCOUNTS/SERVICE AGREEMENTS LISTED?**

17 **A.** In PGW’s systems, every time a new service is initiated, a new service agreement is put
18 in place. This could occur for multiple reasons such as customers entering into new
19 service agreements, customers choosing to consolidate accounts, if the service is
20 disconnected for any reasons (customer request or nonpayment) or for other
21 administrative reasons. A new service agreement does not indicate that a physical shut-

² <https://www.phila.gov/departments/office-of-property-assessment/>
³ <https://file.dos.pa.gov/>

1 off of gas service occurred, and is most often caused by administrative requests from the
 2 customer and simply tracks periods of time when service was initiated.

3 **Q. YOU MENTIONED DATA FILES. WERE THEY PROVIDED TO THE**
 4 **COMPLAINANTS?**

5 A. Yes. PGW first provided the data files to Counsel for SBG February 28, 2022 and again
 6 on October 4, 2022. The data provided contained the original billing information and
 7 recalculated information. Counsel for PGW noted that the data was provided in letters
 8 served upon the Complainants and filed with the PUC Secretary. The letter of February
 9 28, 2022,⁴ and the letter of October 4, 2022⁵ can be found on the Commission’s dockets.
 10 Information regarding perfected liens and their status was also provided on October 4,
 11 2022.

12 **III. PARTIAL PAYMENTS**

13 **Q. PLEASE EXPLAIN WHAT ISSUES REMAIN IN THESE PROCEEDINGS**
 14 **REGARDING THE PARTIAL PAYMENTS?**

15 A. As part of the prior Commission Orders in these matters, and as a result of the settlement
 16 of *PA PUC v. PGW*, Docket No. R-2017-2586783, Opinion and Order (Order entered
 17 June 28, 2019)⁶(Order approving, among other things a Joint Petition for Settlement
 18 dated April 17, 2019⁷)(“2019 Settlement”), PGW recalculated the application of the
 19 partial payments on a first-in-first-out basis, and implemented the ordered payment
 20 application enhancement on January 24, 2020. That implementation date was reported to
 21 the Commission in a letter dated February 5, 2020.⁸ Parenthetically, I would note that in
 22 accordance with the 2019 Settlement with OCA and the Commission Order approving

4 <https://www.puc.pa.gov/pdocs/1735776.pdf>
 5 <https://www.puc.pa.gov/pdocs/1760337.pdf>
 6 <https://www.puc.pa.gov/pdocs/1625692.docx>
 7 <https://www.puc.pa.gov/pdocs/1615821.pdf>
 8 <https://www.puc.pa.gov/pdocs/1653635.pdf>

1 that Settlement, PGW modified its partial payment application formula for all customers
2 including SBG on that date.

3 **Q. PLEASE DESCRIBE PGW'S PREVIOUS METHOD OF APPLYING PARTIAL**
4 **PAYMENTS?**

5 A. Previously, PGW applied all partial payments made to the late payment charge portion of
6 the basic charges, with any remainder then being applied to outstanding unpaid gas
7 service charge portion of the basic charges. PGW followed this method because it
8 believed in good faith that it was consistent with the partial payment application rule set
9 forth in the PUC's Regulations.

10 **Q. PLEASE DESCRIBE PGW'S CURRENT METHOD OF APPLYING PARTIAL**
11 **PAYMENTS, AND HOW THE CHANGE WAS IMPLEMENTED.**

12 A. In compliance with the Commission approved 2019 Settlement, PGW implemented its
13 payment application enhancement as of January 24, 2020, which modified PGW's
14 customer information system to apply partial payments in a manner that applies payments
15 on a first-in-first-out, bill by bill methodology, whereby a partial payment is applied to
16 the earliest unpaid gas charges (including late payment charges, if any), then the next
17 earliest of each chronologically.

18 **Q. IS THIS THE METHODOLOGY PGW HAS EMPLOYED IN THIS CASE?**

19 A. Yes. PGW recalculated the outstanding balances using the methodology from the 2019
20 Settlement.

21 **Q. FOR EACH GAS ACCOUNT AT ISSUE IN THIS PROCEEDING, DID PGW**
22 **RECALCULATE THE APPLICATION OF PARTIAL PAYMENT CONSISTENT**
23 **WITH ITS CURRENT PRACTICE UNDER THE 2019 SETTLEMENT?**

24 A. Yes, PGW implemented the payment application enhancement in its computer systems,
25 effective January 24, 2020. Since then, PGW has calculated the application of all partial

1 payments consistent with the Commission's Order, and any payments made by SBG after
2 January 24, 2020 are not at issue.

3 **Q. PLEASE EXPLAIN THE GENERAL PROCEDURE PGW UNDERTOOK TO**
4 **RECALCULATE THE APPLICATION OF THE PARTIAL PAYMENTS?**

5 A. PGW first collected all billing data for each account and service agreement
6 chronologically starting in approximately 2008 and through September 2021. PGW chose
7 September 2021 as a stopping point for the raw data to provide the Complainants with
8 over 20 months of additional data under the new system, and all data after January 24,
9 2020 was calculated in PGW's systems under the Commission Order methodology. The
10 billing data contained a chronology of all bills, late payment charges, payments made by
11 (or on behalf of) the SBG entities listed on Exhibit BLC-1, and other relevant data
12 associated with each account's billing history. PGW first provided the data to Counsel for
13 SBG February 28, 2022 and again on October 4, 2022. The data provided contained the
14 original billing information and recalculated information.

15 **Q. WHAT DATES DID PGW USE FOR THE RECALCULATION START DATE?**

16 A. The start date for recalculations is based on the Commission's Orders in the 2012
17 Complaints. Unless otherwise directed by the PUC, the recalculation start dates begin on
18 the date of partial payment used by the PUC to recalculate the unpaid LPC and gas
19 balances and the PUC's ordered credits, where applicable. For Group 1 (Colonial Garden
20 and Simon Garden), the recalculation begins after December 2, 2011.⁹ For Group 2
21 (Elrea Garden, Fairmount Manor, and Marshall Square), the recalculation begins after

⁹ *SBG Management Services, Inc./ Colonial Garden Realty Co., L.P. and SBG Management Services, Inc./ Simon Garden Realty Co., L.P.*, Docket Nos. C-2012-2304183 & C-2012-2304324, Opinion and Order (Order dated December 8, 2016)(Link: <https://www.puc.pa.gov/pdocs/1491938.docx>).

1 May 3, 2012.¹⁰ For Group 3 (Marchwood, Oak Lane, and Fern Rock), the recalculation
 2 starts at the statute of limitation period for the complaint as the Commission did not
 3 previously order any refund or credit to those accounts.¹¹

4 **Q. PLEASE EXPLAIN HOW THE RECALCULATION WAS DONE.**

5 A. The amounts of recalculated late payment charges and unpaid gas balance from the PUC
 6 calculation were done in relation to prior bills to enable PGW to determine the amount of
 7 the oldest unpaid gas balances including LPCs. PGW then recalculated the late payment
 8 charges and unpaid gas balances by applying new payments to the oldest late payment
 9 and oldest unpaid gas balance, and then to the next oldest late payment charges and next
 10 oldest unpaid gas balance and so on. This applied the Commission's ordered first-in-first-
 11 out, bill by bill methodology from the 2019 Settlement.

12
 13 PGW recalculated partial payments applications for this proceeding consistent with the
 14 payment application approach agreed to in the 2019 Settlement for all of the SBG entities
 15 listed on Exhibit BLC-1. In doing so, PGW applied the prior Commission ordered credits
 16 to the accounts Group 1 (Colonial Garden, Simon Garden), Group 2 (Elrea Garden,
 17 Fairmount Manor, and Marshal Square). No credits were applied regarding Group 3
 18 (Marchwood Realty, Oak Lane Court, and Fern Rock Realty) because the Commission

¹⁰ *SBG Management Services, Inc./Elrea Garden Realty Co., L.P., SBG Management Services, Inc./Fairmount Manor Realty Co., L.P., and SBG Management Services, Inc./Marshall Square Realty Co., L.P.*, Docket Nos. C-2012-2304167, C-2012-2304215 & C-2012-2304303, Opinion and Order (Order dated September 20, 2018)(Link: <https://www.puc.pa.gov/pcdocs/1586418.docx>).

¹¹ *SBG Management Services, Inc./Marchwood Realty Co., L.P., SBG Management Services, Inc./Oak Lane Court Realty Co., L.P., and SBG Management Services, Inc./Fern Rock Realty Co., L.P.*, Docket Nos. C-2012-2308454, C-2012-2308462 & C-2012-2308465, Opinion and Order (Order dated October 4, 2018)(Link: <https://www.puc.pa.gov/pcdocs/1588477.docx>).

1 did not order any credits for Group 3. The Commission only directed recalculations for
2 Group 3 in the 2012 PUC Complaints.

3 **Q. PLEASE REFER TO EXHIBIT BLC-3. WHAT IS THIS DOCUMENT?**

4 A. This document is the summary of all the partial payments for the relevant time periods
5 for each SBG Entity listed on Exhibit BLC-1 and how they were recalculated and
6 reapplied for all of the accounts shown in Exhibit BLC-1.

7 **Q. IS THIS DOCUMENT SOMETHING KEPT IN THE NORMAL COURSE OF**
8 **BUSINESS BY PGW?**

9 A. This document is a summary of the recalculations. The recalculations are based on
10 pertinent information in the original billing account data from PGW's system. In short,
11 every partial payment made by (or on behalf of) the SBG entities listed on Exhibit BLC-1
12 is clearly identified and the method by which each payment was applied to outstanding
13 LPC vs. unpaid service balances is shown on Exhibit BLC-3.

14 **Q. WAS THIS DOCUMENT PREPARED BY YOU OR AT YOUR DIRECTION?**

15 A. It was prepared at my direction and I have reviewed it to confirm its accuracy.

16 **Q. PLEASE EXPLAIN HOW EXHIBIT BLC-3 IS PRESENTED.**

17 A. First, pages 2-24 of the exhibit are labeled by the related property name, account number,
18 and service agreement number. Second, each partial payment is listed for each account
19 and how each payment was applied unpaid gas balances (including LPCs, if any) is
20 provided as calculated using the 2019 Settlement methodology. Finally, the exhibit
21 describes the current status of each account and any outstanding LPC or unpaid gas
22 charges as of January 24, 2020, the date of PGW's system wide changes implemented in
23 accordance with the 2019 Settlement.

24

1 **Q. BASED ON THE SUMMARIZED PARTIAL PAYMENTS REPRESENTED IN**
 2 **EXHIBIT BLC-3, DOES THE RECALCULATION ON A FIRST-IN-FIRST-OUT**
 3 **BASIS FOR PARTIAL PAYMENTS WARRANT ANY REFUNDS OR CREDITS**
 4 **TO THE COMPLAINANTS?**

5 A. Yes, as summarized in Exhibit BLC-4, when recalculating the application of partial
 6 payments, PGW has determined that account credits totaling \$50,494.79 across all
 7 accounts are to be applied. This is the total difference between the application
 8 methodologies through the date of the date of PGW’s system change on January 24,
 9 2020. As shown more fully in Exhibit BLC-4, the SBG entities listed in Exhibit BLC-1
 10 are owed account credits for each property owner as follows:

SBG Entity	Account Credit from Partial Payment recalculation through January 24, 2020 for each entity
Colonial Garden Realty Co., LP	\$2,293.38
Elrae Garden Realty Co., LP	\$1,543.79
Fairmount Manor Realty Co., LP	\$10,688.97
Fern Rock Realty Co., LP	\$25,998.53
Marchwood Realty Co., LP	\$1,003.62
Marshall Square Realty Co., LP	\$5,491.68
Oak Lane Court Realty Co., LP	\$3,055.78
Simon Garden Realty Co., LP	\$419.04
TOTAL CREDIT PGW OWES TO SBG	\$50,494.79

11
 12 **Q. WHAT ARE THE COMPLAINANTS’ CURRENT BALANCES ON THEIR PGW**
 13 **ACCOUNTS?**

14 A. As shown in Exhibit BLC-3, Page 1 - Master Account Balance, the Complaints have
 15 outstanding balances of \$1,405,216.51 owed to PGW on their accounts as of the
 16 submission of this testimony. Below is a tabulation of the outstanding account balance by
 17 property owner:

SBG Entity	Balance owed on PGW accounts
Colonial Garden Realty Co., LP	\$0.00
Elrae Garden Realty Co., LP	\$179.54
Fairmount Manor Realty Co., LP	\$258,185.15
Fern Rock Realty Co., LP	\$954,786.36
Marchwood Realty Co., LP	\$40,160.23
Marshall Square Realty Co., LP	\$72,605.09
Oak Lane Court Realty Co., LP	\$39,529.96
Simon Garden Realty Co., LP	\$39,949.72
TOTAL BALANCE SBG OWES TO PGW AS OF OCT. 2022	\$1,405,216.51

1

2 **Q. HOW DO THE CREDITS FROM THE RECALCULATION IMPACT THE**
 3 **COMPLAINANTS' CURRENT BALANCES AS OF OCTOBER 2022?**

4 A. The total credit of \$50,494.79 owed to the Complainants based on the partial payment
 5 recalculation results in an approximately 3.6% reduction to the total outstanding balances
 6 the Complainants owe for utility service to PGW as of the time of this testimony, or a
 7 reduction to a total outstanding balance from \$1,405,216.51 to \$1,354,901.26. Below is a
 8 tabulation of the Complainants' account balances as of this testimony when applying the
 9 credits stated above:

SBG Entity	Balance owed on PGW accounts after application of account credit
Colonial Garden Realty Co., LP	(\$2,293.38)
Elrae Garden Realty Co., LP	(\$1,364.25)
Fairmount Manor Realty Co., LP	\$247,496.18
Fern Rock Realty Co., LP	\$928,787.83
Marchwood Realty Co., LP	\$39,156.61
Marshall Square Realty Co., LP	\$67,113.41
Oak Lane Court Realty Co., LP	\$36,474.18
Simon Garden Realty Co., LP	\$39,530.68
TOTAL OUTSTANDING BALANCE OWED TO PGW AS OF OCT. 2022	\$1,354,901.26

1

2 **Q. HOW DOES PGW PROPOSE THE CREDITS BE APPLIED?**

3 A. Upon a final Commission order in these proceedings, PGW will apply the credits to the
4 various accounts on their next bill. If no balance is owed by the SBG Entity listed on
5 BLC-1 as of the next bill, PGW will either credit the account for future gas service
6 charges or in the case of Elrae Garden Realty, which is no longer owned by an SBG
7 entity, issue a refund for the difference provided above.

8 **Q. IN MAKING THESE CALCULATIONS YOU STATED YOU USED THE FIRST
9 IN FIRST OUT METHOD APPROVED BY THE COMMISSION. IS THAT THE
10 METHOD THAT THE COMMISSION USED IN THE PRIOR COMMISSION
11 DECISION IN THESE MATTERS?**

12 A. No.

13 **Q. WHY DIDN'T PGW USE THE FORMULA PREVIOUSLY EMPLOYED IN THIS
14 PROCEEDING TO RECALCULATE PARTIAL PAYMENT APPLICATIONS IN
15 THIS PROCEEDING?**

16 A. First, as of January 24, 2020, PGW's billing system has implemented the formula from
17 the Commission's Order approving the 2019 Settlement for all customers regarding the
18 application of partial payments, and this formula as determined by the Commission is just

1 and reasonable. Therefore, the Commission approved settlement and billing system
2 changes regarding the application of partial payments supersedes the prior orders in these
3 proceedings. Second, the initial method used a simplifying assumption to split payments
4 between LPCs and the remainder of basic charges. Now that PGW has compiled all the
5 actual payment data for these accounts, using this simplifying assumption is neither
6 reasonable nor necessary, and as discussed below produces unreasonable results.

7
8 Third, in reviewing the data and preparing the partial payment recalculation, it became
9 apparent to PGW that the formula previously created in these proceedings prior to the
10 overall change in PGW's billing systems simply did not work when recalculating partial
11 payments over an extended period of time. The formula previously used in these
12 proceedings looked simply at the ratio between the amounts on prior bills and is not
13 based on the application of the actual payment made. This creates a significant and
14 critical error when there is a long period of time between partial payments, which was
15 often the case for the SBG entities during the periods at issue. One example is shown on
16 Exhibit BLC-2. That Exhibit shows the recalculation of the partial payment application
17 for the Simon Garden Account No. 539547187 (SA# 8569221065) for a May 2019
18 payment of \$1,481.52. The next most recent prior payment was made by or on behalf of
19 Simon Garden in September of 2014, and 56 months had elapsed. Using the previous
20 formula employed in these proceedings, the payment of only \$1,481.52 in May 2019
21 would trigger a refund/credit of \$663.06 per month for the 56-month period, totaling
22 \$37,131.53. This is not reasonable and is just one of many examples that shows that the
23 prior formula used in this proceeding does not work on the larger data set and creates
24 arbitrary refunds disproportionate to the payment actually made. Therefore, PGW chose

1 to recalculate the application of partial payments under the Commission's approved
2 methodology from the 2019 Settlement. As shown above, this previously approved
3 method employed by PGW is reasonable and does not create any refunds
4 disproportionate to the payments made unlike the prior formula from these proceedings.

5 **IV. PERFECTED LIENS**

6 **Q. PLEASE EXPLAIN WHAT ISSUES REMAIN FOR THE APPLICATION OF**
7 **LPCS ON PERFECTED LIENS IN THIS PROCEEDING.**

8 A. I am informed by counsel that the Pennsylvania Commonwealth Court remanded this
9 proceeding to the PUC in order to calculate how much, if anything, was owed to
10 Complainants because they paid PGW bills that included LPCs at 18% when, according
11 to the Pennsylvania Supreme Court, they should have been charged 6% because the
12 arrearages were the subject of a perfected lien. I am also informed that the Pennsylvania
13 Supreme Court ruled that a perfected PGW lien was the same as a final money judgment
14 in terms of the PUC jurisdiction over the arrearage amounts (and, therefore, PGW's
15 Tariff no longer applied to those amounts). Finally, I note that PGW has filed a Partial
16 Motion to Dismiss this portion of the remand, in part because, in PGW's view, the PUC
17 does not have jurisdiction under the Public Utility Code to resolve disputes or to modify
18 money judgments such as those created by perfected liens under the Pennsylvania
19 Municipal Claim and Tax Lien Law. I am presenting this calculation data without waiver
20 of PGW's position that the Commission no longer has subject matter jurisdiction over
21 disputes about the proper amount of charges in a judgment created by a perfected lien.

22 **Q. DID YOU REVIEW THE LIENS AS INITIALLY RAISED BY THE**
23 **COMPLAINANTS IN THIS PROCEEDING?**

24 A. Yes, I did. The review was based at least initially on the exhibits that were presented by
25 the Complainants' in prior evidentiary proceedings in the matters.

1 **Q. DID YOU OR SOMEONE AT YOUR DIRECTION COMPILE A DESCRIPTION**
2 **OF ALL THE LIENS ASSOCIATED WITH THE COMPLAINTS?**

3 A. Yes, at my direction all the perfected or docketed liens for the Complainants were
4 reviewed through their docket numbers before the Philadelphia Courts.

5 **Q. PLEASE EXPLAIN HOW THE PHILADELPHIA COURT DOCKETS WERE**
6 **REVIEWED AND HOW DATA WAS COLLECTED.**

7 A. For each docket number, a docket sheet is available from the Philadelphia Courts which
8 provides the filing/lien data, the amount subject to the lien known as the disposition
9 amount, the status of the lien, and the dates of actions related to the lien which include
10 whether the lien was satisfied or vacated. To identify the universe of the
11 perfected/docketed liens, PGW searched the Civil Court's Dockets for the SBG entities
12 on listed on Exhibit BLC-1 and those docket searches were compared to the hearing
13 exhibits from the 2012 PUC complaints where they were available.

14 **Q. UNDER WHOSE NAMES ARE THE LIENS DOCKETED?**

15 A. The liens are perfected/docketed under the eight property owners, all of which SBG is the
16 entity in care of for purposes of PGW's billing and are each named on the complaint.

17 **Q. WHAT WAS DONE NEXT?**

18 A. Based on the searches, the data was compiled in excel worksheets identified by property
19 owner with each Court Docket listed and the relevant information collected displayed
20 including date, amount, status, status details, and the billing periods between the lien date
21 and the final disposition.

22 **Q. REFER TO EXHIBIT BLC-5. WHAT IS THAT DOCUMENT?**

23 A. It is the excel sheets prepared by PGW identifying the various liens associated with each
24 SBG entity listed on Exhibit BLC-1. It includes all liens identifiable through October 4,
25 2022. The exhibit also includes two summary sheets.

1 **Q. WAS THE PREPARED BY YOU OR AT YOUR DIRECTION?**

2 A. Yes.

3 **Q. THE UNDERLYING DATA WAS COLLECTED IN THE MANNER DISCUSSED**
4 **ABOVE?**

5 A. It was.

6 **Q. IS THERE ANYTHING SPECIAL ABOUT THE LIENS?**

7 A. In total, PGW have identified 439 liens against the various properties. Of the total, 297 of
8 the liens subject to the complaints were satisfied, 128 of the liens were vacated, 7 of the
9 liens identified are for closed-accounts, and 5 liens are unknown, and 2 are labeled as
10 N/A.

11 **Q. WHAT DOES IT MEAN IF A LIEN IS MARKED AS SATISFIED?**

12 A. For a lien that is marked as satisfied, that means that the Complainant paid off the
13 original judgment amount or in an amount agreed upon with PGW. Based on these
14 satisfied judgments, PGW then calculated the hypothetical application of the interest to
15 the lien amounts during the period with which they were active.

16 **Q. PLEASE EXPLAIN THAT CALCULATION.**

17 A. We determined the number of monthly billing periods (column I) by calculating the
18 number of days between the filing date (column D) and the lien status date (column G)
19 and then dividing that number by 30. PGW used 30 since that is the average number of
20 days in a calendar month.

21

22 To calculate the late payment charge (column J), PGW first multiplied the amount
23 (column E) by the number of billing periods (column I). PGW then multiplied that
24 number by 1.5% (0.015) interest per month. PGW used 1.5% per month or 18% per

1 annum, since PGW's Commission-approved tariff sets the late payment charge at 1.5%
2 per month.

3
4 To be clear, PGW used a simple interest calculation. Simple interest is based on the
5 principal amount of unpaid bill or perfected/docketed lien (judgment). In contrast,
6 compound interest would apply the interest rate to the principal amount and the interest
7 that accumulates on it in every period. The use of simple interest is consistent with
8 PGW's late payment charge practices: Before assessing late payment charges, PGW
9 removes outstanding late payment fees from the unpaid gas service balance, and therefore
10 does not impose late fees on late fees. During the entire time at issue PGW calculated the
11 LPCs by applying them only to the amount of the outstanding arrearage – not to the
12 arrearage and the prior LPCs. an approach that continues today.

13
14 To calculate the post-judgment interest (column K), PGW first multiplied the amount
15 (column E) by the number of billing periods (column I). PGW then multiplied that
16 number by 0.5% (0.005) interest per month. PGW used 0.5% per month or 6% per
17 annum, since the Pennsylvania Supreme Court said that only the statutory post-judgment
18 rate of 6% per annum could apply to perfected/docketed liens (judgments).

19
20 We calculated the difference (column L) between the late payment charge (column J) and
21 the post-judgment interest (column K) by subtracting the post-judgment interest from the
22 late payment charge.

23

1 The sums for the late payment charge (column J), the post-judgment interest (column K),
2 and the difference (column L) are shown in a row after the last lien.

3
4 The next row shows the late payment charge, the post-judgment interest, and the
5 difference, as shown on the SBG Hearing Exhibits from the 2012 PUC Complaints, if
6 available.

7 **Q. WHAT DOES IT MEAN IF A LIEN WAS VACATED?**

8 A. I am informed by counsel that when a lien or judgment is vacated, the effect is to nullify
9 or cancel, make void, or invalidate the judgment, and the rights of the parties are left as
10 though no judgment had ever been entered. Simply, it is as if the judgment never existed.
11 Vacated liens are not paid by the customer. Vacated liens are withdrawn or negated for
12 reasons other than payment, such as discussions between PGW and the customer, to
13 rectify mistakes or administrative errors, or for other reasons. The arrearage on a vacated
14 lien is not the subject of a perfected lien/judgment and, therefore, PGW's Tariffed LPCs
15 continue to apply.

16 **Q. PLEASE EXPLAIN ANY CALCULATIONS MADE FOR VACATED LIENS IN**
17 **THE EXHIBIT.**

18 A. For each lien that was that vacated, PGW did not calculate the number of billing periods
19 (column H). This results in zeros for late payment charge (column I), the post-judgment
20 interest (column J), and the difference (column K).

21 **Q. WHAT DOES IT MEAN IF A LIEN WAS LABELED AS A CLOSED ACCOUNT?**

22 A. When a lien was labeled as a closed account, that means that the liens associated with an
23 account that has since been closed, and PGW removed the debt associated with the
24 perfected/docketed liens (judgments) from the regulated-monthly bill. PGW also

1 removed the late payments charges, if any, that were imposed on the perfected/docketed
2 liens (judgments).

3 **Q. PLEASE EXPLAIN ANY CALCULATIONS MADE FOR CLOSED ACCOUNTS?**

4 A. For each lien with status closed account, PGW did not calculate the number of billing
5 periods (column H). This results in zeros for late payment charge (column I), the post-
6 judgment interest (column J), and the difference (column K).

7 **Q. WHAT DOES IT MEAN IF A LIEN WAS LABELED AS “UNKNOWN?”**

8 A. The liens marked as “unknown” were shown on SBG’s hearing exhibits from the 2012
9 PUC complaints. But, PGW was unable to locate any information related to these
10 (alleged) liens in the Court Dockets or in PGW’s systems. So, PGW does not know the
11 actual status of the (alleged) lien. Therefore, PGW did not calculate the number of billing
12 periods (column H). This results in zeros for late payment charge (column I). the post-
13 judgment interest (column J), and the difference (column K).

14 **Q. WHAT DOES IT MEAN IF A LIEN WAS LABELED AS “N/A”?**

15 A. I understand that the two liens marked with not applicable (N/A) were identified in the
16 prior complainants’ exhibits but are beyond the applicable statute of limitation period.
17 The 2012 PUC Complaints by Colonial Garden, Simon Garden, Elrea Garden, Fairmount
18 Manor and Marshall Square were filed on May 11, 2012 so, I am informed by counsel
19 that claims which predate May 11, 2009 are beyond the Commission’s statute of
20 limitations, 66 Pa.C.S. § 3314(a) (three years). The 2012 PUC complaints by
21 Marchwood, Oak Lane and Fern Rock were filed on June 6, 2012 so I have been
22 informed by counsel that claims which predate June 6, 2009 are beyond the
23 Commission’s statute of limitations, 66 Pa.C.S. § 3314(a) (three years). The 2015 PUC
24 Complaints were filed on June 9, 2015, so I have been informed that claims which

1 predate June 9, 2012 are beyond the Commission’s statute of limitations, 66 Pa.C.S. §
 2 3314(a) (three years). Only two liens previously identified by the Complainants, one for
 3 Fairmount Manor and one for Elrae Garden are not covered under the Commission’s
 4 statute of limitations. I do not see where relief was granted on these “N/A” liens in the
 5 decisions in the 2012 PUC Complaint proceedings, so it did not seem reasonable to
 6 include them in the calculations in Exhibit BLC-4.

7 **Q. WHAT ELSE IS CONTAINED IN EXHIBIT BLC-5?**

8 A. BLC-5 contains two summary worksheets. The first at page 1, “Summary – Liens,”
 9 contains a total of counts, status, and other general information for the Liens. These are
 10 also identified by for date comparisons due to the Commonwealth Court’s holding on the
 11 limited retroactivity of the recent Supreme Court decision.

12 **Q. PLEASE SUMMARIZE THE SECOND SHEET, “SUMMARY – LIEN**
 13 **AMOUNTS?”**

14 A. The second at page 4, “Summary – Lien Amounts,” contains a compilation of the total,
 15 hypothetical application of interest to the Lien Amounts. It is important to note that it is
 16 unclear whether or not the complainants actually paid *any* interest on the lien amounts, as
 17 PGW’s system only tracks the lien amount and if that amount was paid. The system does
 18 not track if the customer paid the lien amount and post-judgment interest.

19
 20 Regardless, PGW calculated the hypothetical maximum potential refund/credit by SBG
 21 Entity assuming that, in fact, the Complainants paid the full amount of the interest.¹²

22 Page 4 of BLC-5 presents the information in two ways. As more thoroughly discussed in

¹² I have been informed by Counsel that Complainants have presented no evidence that they have in fact paid any LPC interests on the liens at issue.

1 PGW’s Partial Motion to Dismiss, as Counsel has informed me, the Commonwealth
 2 Court’s ruling in *PGW III* applied the Supreme Court’s ruling in *PGW II* in a limited
 3 fashion – that is, retroactivity applied only to those entities that appealed to the Supreme
 4 Court (Colonial Gardens and Simon Garden) as well as any *pending* proceedings at the
 5 time *PGW II* was decided. Therefore, the exhibit provides a break down of “Full
 6 Retroactivity of PGW II” and “Limited Retroactivity of PGW II.” It is PGW’s position
 7 that, consistent with the Commonwealth Court’s Order in *PGW III*, only “limited
 8 retroactivity” applies, and therefore only the hypothetical application of interest applies to
 9 Colonial Garden and Simon Garden for all liens at issue, and also only to the
 10 “proceedings pending” or “additional liens” of Colonial Garden, Fern Rock, and Oak
 11 Lane.

12 **Q. BASED ON YOUR REVIEW OF THE PERFECTED LIEN ISSUES RAISED BY**
 13 **THE COMPLAINANTS AND PRESENTED ABOVE, WHAT IS THE**
 14 **HYPOTHETICAL MAXIMUM POTENTIAL REFUND OR CREDIT OWED TO**
 15 **THE COMPLAINANTS WHEN RECALCULATING THE INTEREST RATE**
 16 **CHARGED ON THE JUDGEMENTS AGAINST PROPERTY?**

17 A. First, I would note that I have been advised by Counsel that any monetary damages and
 18 awards regarding any difference owed from interest rates charged on judgements against
 19 the Complainants’ properties (perfected liens) is not within the Commission’s jurisdiction
 20 as the Commission cannot award damages. Further, the Commission cannot grant relief
 21 on judgments against a property (perfected lien) as such relief falls squarely under the
 22 Pennsylvania Municipal Claim and Tax Lien Law under the purview of the Courts of
 23 Common Pleas. Second, I have also been advised by Counsel that the Commonwealth
 24 Court in its remand order foreclosed certain of the Complainants’ lien related relief due to
 25 the limited retroactivity ruling on the Supreme Court’s holding as more fully discussed in
 26 PGW’s Partial Motion to Dismiss. Lastly, I would also note that the Complainants are

1 actively pursuing the monetary damages owed regarding the interest rate charged on
2 perfected liens before the Philadelphia Court of Common Pleas.

3
4 Notwithstanding, the hypothetical maximum potential refund or credit due to the
5 Complainants regarding the difference of interest rate charged on the judgements against
6 all of the Complainants' properties is shown in BLC-5 page 4 "Summary of Lien
7 Amounts" which provides a total for "limited retroactivity" to be \$266,082.07, or in the
8 alternative with "full retroactivity" to be \$492,737.43. I would also note that the current
9 total amount owed to PGW by the Complainants for unpaid gas service is over \$1.4
10 million as of October 2022.

11 V. **CONCLUSION**

12 Q. **DOES THAT COMPLETE YOUR TESTIMONY?**

13 A. Yes. However, I reserve the right to offer further testimony. Thank you.

VERIFICATION

I, Bernard Cummings, hereby state that I am the Vice President, Customer Service and Collection of Philadelphia Gas Works. I hereby verify that the facts set forth in my Remand Direct Testimony, PGW Remand St. No. 1, are true and correct to the best of my knowledge, information and belief. I understand that the statements herein are made subject to the penalties of 18 Pa. C.S. § 4904 (relating to unsworn falsification to authorities).

October 31, 2022
Dated

A handwritten signature in black ink, appearing to be 'B. Cummings', written over a horizontal line.

Exhibit BLC-1

Background
Summary of Names, Addresses and Accounts

PGW Exhibit BUC 1

No.	SBG Entity	Address	PGW Account Number	Service Agreement Number	OLD PGW Account Number	OLD Service Agreement Number	Data File(s)	Office of Property Assessment (OPA) Account Number
1	Colonial Garden Realty Co., LP	3608 Spring Garden Street, BLDG B	0000 1183 1183	80079001	1183000122	1183000122	1183000122	88154030
2	Eliae Garden Realty Co., LP	3610 Spring Garden Street, M1	0000 0836 7105	87092793	n/a	n/a	3610 Spring Garden St, M1	88154030
3	Eliae Garden Realty Co., LP	3610 Spring Garden Street, M2	0000 0836 7105	87092793	n/a	n/a	3610 Spring Garden St, M2	88154030
4	Eliae Garden Realty Co., LP	3610 Spring Garden Street, M3	0000 0836 7105	87092793	n/a	n/a	3610 Spring Garden St, M3	88154030
5	Fairmount Manor Realty Co., LP	606 N. Marshall Street, BLDG A	0000 7508 8422	87877888	n/a	n/a	606 Marshall St, BLDG A	881006716
6	Fairmount Manor Realty Co., LP	606 N. Marshall Street, BLDG B	0000 7508 8422	87877888	n/a	n/a	606 Marshall St, BLDG B	881006716
7	Fairmount Manor Realty Co., LP	606 N. Marshall Street, BLDG C	0000 7508 8422	87877888	n/a	n/a	606 Marshall St, BLDG C	881006716
8	Fairmount Manor Realty Co., LP	606 N. Marshall Street, BLDG D	0000 7508 8422	87877888	n/a	n/a	606 Marshall St, BLDG D	881006716
9	Fairmount Manor Realty Co., LP	606 N. Marshall Street, BLDG E	0000 7508 8422	87877888	n/a	n/a	606 Marshall St, BLDG E	881006716
10	Fairmount Manor Realty Co., LP	606 N. Marshall Street, BLDG F	0000 7508 8422	87877888	n/a	n/a	606 Marshall St, BLDG F	881006716
11	Fairmount Manor Realty Co., LP	606 N. Marshall Street, BLDG G	0000 7508 8422	87877888	n/a	n/a	606 Marshall St, BLDG G	881006716
12	Fairmount Manor Realty Co., LP	634 N. Marshall St, Bldg H	0000 8953 3358	786678638	0007 3658 6029	654455462 6644708795 7680484318	634 N Marshall St, Bldg H	881006716
13	Fairmount Manor Realty Co., LP	634 N. Marshall Street, BLDG I	0000 8953 3358	786678638	0007 3658 6029	654455462 6644708795 7680484318	634 N Marshall St, Bldg I	881006716
14	Fairmount Manor Realty Co., LP	634 N. Marshall Street, BLDG J	0000 8953 3358	786678638	0007 3658 6029	654455462 6644708795 7680484318	634 N Marshall St, Bldg J	881006716
15	Fairmount Manor Realty Co., LP	641 N. Marshall Street, BLDG K	0000 8953 3358	786678638	0007 3658 6029	654455462 6644708795 7680484318	641 N Marshall St, Bldg K	881006716
16	Fairmount Manor Realty Co., LP	641 N. Marshall Street, BLDG L	0000 8953 3358	786678638	0007 3658 6029	654455462 6644708795 7680484318	641 N Marshall St, Bldg L	881006716
17	Fairmount Manor Realty Co., LP	641 N. Marshall Street, BLDG M	0000 8953 3358	786678638	0007 3658 6029	654455462 6644708795 7680484318	641 N Marshall St, Bldg M	881006716
18	Fairmount Manor Realty Co., LP	641 N. Marshall Street, BLDG N	0000 8953 3358	786678638	0007 3658 6029	654455462 6644708795 7680484318	641 N Marshall St, Bldg N	881006716
19	Fairmount Manor Realty Co., LP	641 N. Marshall Street, BLDG O	0000 8953 3358	786678638	0007 3658 6029	654455462 6644708795 7680484318	641 N Marshall St, Bldg O	881006716
20	Fairmount Manor Realty Co., LP	641 N. Marshall Street, BLDG P	0000 8953 3358	786678638	0007 3658 6029	654455462 6644708795 7680484318	641 N Marshall St, Bldg P	881006716
21	Fairmount Manor Realty Co., LP	641 N. Marshall Street, BLDG Q	0000 8953 3358	786678638	0007 3658 6029	654455462 6644708795 7680484318	641 N Marshall St, Bldg Q	881006716
22	Fairmount Manor Realty Co., LP	641 N. Marshall Street, BLDG R	0000 8953 3358	786678638	0007 3658 6029	654455462 6644708795 7680484318	641 N Marshall St, Bldg R	881006716
23	Fairmount Manor Realty Co., LP	641 N. Marshall Street, BLDG S	0000 8953 3358	786678638	0007 3658 6029	654455462 6644708795 7680484318	641 N Marshall St, Bldg S	881006716
24	Fairmount Manor Realty Co., LP	641 N. Marshall Street, BLDG T	0000 8953 3358	786678638	0007 3658 6029	654455462 6644708795 7680484318	641 N Marshall St, Bldg T	881006716
25	Fairmount Manor Realty Co., LP	641 N. Marshall Street, BLDG U	0000 8953 3358	786678638	0007 3658 6029	654455462 6644708795 7680484318	641 N Marshall St, Bldg U	881006716
26	Fairmount Manor Realty Co., LP	641 N. Marshall Street, BLDG V	0000 8953 3358	786678638	0007 3658 6029	654455462 6644708795 7680484318	641 N Marshall St, Bldg V	881006716
27	Fairmount Manor Realty Co., LP	641 N. Marshall Street, BLDG W	0000 8953 3358	786678638	0007 3658 6029	654455462 6644708795 7680484318	641 N Marshall St, Bldg W	881006716
28	Fairmount Manor Realty Co., LP	641 N. Marshall Street, BLDG X	0000 8953 3358	786678638	0007 3658 6029	654455462 6644708795 7680484318	641 N Marshall St, Bldg X	881006716
29	Fairmount Manor Realty Co., LP	641 N. Marshall Street, BLDG Y	0000 8953 3358	786678638	0007 3658 6029	654455462 6644708795 7680484318	641 N Marshall St, Bldg Y	881006716
30	Fairmount Manor Realty Co., LP	641 N. Marshall Street, BLDG Z	0000 8953 3358	786678638	0007 3658 6029	654455462 6644708795 7680484318	641 N Marshall St, Bldg Z	881006716
NOTES								
* The apartments associated with 3608-12 Spring Garden Street, Philadelphia were sold by Eliae Garden in 2015								
** The apartments associated with 700-708 Marshall Street, Philadelphia were sold by Fairmount in 2018								
*** The apartments associated with 6732 Chew Avenue, Philadelphia were sold by Simon Garden in 2020								
SBG Entity								
Corporation Bureau Entity Number								
Colonial Garden Realty Co., LP	2832543							
Eliae Garden Realty Co., LP	2982953							
Fairmount Manor Realty Co., LP	2882865							
Fern Rock Realty Co., LP	2907906							
Marblewood Realty Co., LP	1677523							
Marshall Square Realty Co., LP	2882868							
Oak Lane Court Realty Co., LP	3161869							
Simon Garden Realty Co., LP	2944120							
SBG Management Services PA, Inc	2884165							

Exhibit BLC-2

Partial Payment:
Rejected Methodology

PGW Exhibit BLC-2

		Actual	Formula	PUC December 2016 Order	Initial Decision September 2015							
Post-Payment	Current Balance	\$155,120.93	Input	\$4,717.75 PUC at 94	\$6,358.33 ID at 48							
Prior Bill (Original)	Gas Charge	\$4,878.21	Input	\$978.82 PUC at 94	\$668.57 ID at 48							
Prior Bill (Original)	LPC	\$1,905.90	Input	\$1,450.16 PUC at 94	\$1,109.57 ID at 48							
Paid Bill (Original)	Gas Charge	\$2,840.18	Input	\$854.82 PUC at 94	\$4,125.80 ID at 48							
Paid Bill (Original)	LPC	\$1,979.07	Input	\$1,464.84 PUC at 94	\$1,119.60 ID at 48							
Month Adjusted Balance		\$150,301.68	C8 C4 C8	\$2,398.10 PUC at 94	\$1,112.91 ID at 48							
Adjusted Balance	Gas Charge	\$108,078.54	C10*C14	\$878.92 PUC at 95	\$411 ID at 49							
Adjusted Balance	LPC	\$42,225.14	C10*C15	\$1,450.60 PUC at 95	\$688.57 ID at 49							
Percentage	Gas Charge	71.91%	C5/(C5+C6)	40.00% PUC at 95	37.00% ID at 48							
Percentage	LPC	28.00%	C6/(C5+C6)	60.00% PUC at 95	63.00% ID at 48							
Post-Payment, Unpaid	Gas Charge	\$110,916.72	C7+C11	\$1,814.06 PUC at 95	\$4,536.80 ID at 49							
Post-Payment, Unpaid	LPC	\$44,204.21	C8+C12	\$2,903.70 PUC at 95	\$1,821.53 ID at 49							
Post Payment LPC (Original)	LPC	\$2,326.81	C3*1.5%	\$70.75 PUC at 95	\$95.37 ID at 48							
Post Payment LPC (Adj)	LPC	\$1,863.75	C17*1.5%	\$27.21 PUC at 95	\$68.05 ID at 40							
Month Refund		\$663.06	C20-C21	\$43.55 * Calculated	\$27.37 * Calculated							
Number of Months		56	Input	8 PUC at 95	8 ID at 49							
Refund Amount		\$37,131.53	C23*C24	\$348.40 PUC at 95	\$218.96 ID at 49							
Data File: 6731 Musgrave St. B												
Transaction Date	Transaction Type	Reading	Read Code	# of Days	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
3/8/2019	BILL	70281	R	28	3870	138.21	0		4/2/2019	\$4,757.14	\$144,999.09	\$144,999.09
3/30/2019	LPC									\$1,905.90	\$146,904.99	\$146,904.99
4/9/2019	BILL	74093	R	29	3812	131.45	0		5/3/2019	\$4,878.21	\$151,783.20	\$151,783.20
5/1/2019	LPC									\$1,979.07	\$153,762.27	\$153,762.27
5/6/2019	PAY							Check		(\$740.76)	\$153,021.51	\$153,021.51
5/8/2019	BILL	75997	R	30	1904	63.47	3		6/3/2019	\$2,840.18	\$155,861.69	\$155,861.69
5/17/2019	PAY							Check		(\$740.76)	\$155,120.93	\$155,120.93

Exhibit BLC-3

Master Account Balance of all Complainant Accounts as of October 2022			
SBG Entity	Service Address	Account Number	Balance
Colonial Garden Realty Co., LP	5425-7 WAYNE AVE Apt M1 PHIL, PA 19144	6128000245	\$0.00
Colonial Garden Realty Co., LP	5425-7 WAYNE AVE Apt M1 PHIL, PA 19144	102885772	\$0.00
Elrae Garden Realty Co., LP	3608 SPRING GARDEN ST Apt M1 PHIL, PA 191042361	227745786	\$0.00
Elrae Garden Realty Co., LP	3610 SPRING GARDEN ST Apt M1 PHIL, PA 191042391	608367105	\$179.54
Fairmount Manor Realty Co., LP	606 MARSHALL ST Apt BLDG A PHIL, PA 191233500	736586029	\$18,688.69
Fairmount Manor Realty Co., LP	615 N 7TH ST Apt BLDG G PHIL, PA 191233455	25088422	\$18,849.97
Fairmount Manor Realty Co., LP	620 N MARSHALL ST Apt BLDG B PHIL, PA 191233445	664719425	\$20,377.68
Fairmount Manor Realty Co., LP	625 N 7TH ST Apt BLDG F PHIL, PA 191233456	612167092	\$18,593.10
Fairmount Manor Realty Co., LP	627 N MARSHALL ST Apt BLDG J PHIL, PA 191232805	333870431	\$27,309.19
Fairmount Manor Realty Co., LP	628 N MARSHALL ST Apt BLDG C PHIL, PA 191233446	75710860	\$27,014.47
Fairmount Manor Realty Co., LP	634 N MARSHALL ST Apt BLDG H PHIL, PA 191233411	89533358	\$19,071.80
Fairmount Manor Realty Co., LP	634 N MARSHALL ST Apt H2 PHIL, PA 191233411	736586029	\$18,688.69
Fairmount Manor Realty Co., LP	639 N 7TH ST Apt BLDG E PHIL, PA 191233400	973122001	\$19,956.48
Fairmount Manor Realty Co., LP	640 N MARSHALL ST Apt BLDG D PHIL, PA 191232710	355139832	\$31,320.37
Fairmount Manor Realty Co., LP	641 N MARSHALL ST Apt BLDG I PHIL, PA 191232709	677180766	\$28,593.36
Fairmount Manor Realty Co., LP	641 N MARSHALL ST Apt I2 PHIL, PA 191232709	736586029	\$18,688.69
Fairmount Manor Realty Co., LP	704 N MARSHALL ST PHIL, PA 191232710	156030558	\$9,721.35
Fern Rock Realty Co., LP	920-932 W GODFREY AVE Apt AWH PHIL, PA 191410000	719354604	\$295,447.53
Fern Rock Realty Co., LP	920-932 W GODFREY AVE Apt HH PHIL, PA 191413805	253720512	\$308,184.13
Fern Rock Realty Co., LP	934-938 W GODFREY AVE Apt AWH PHIL, PA 191410000	719354604	\$295,447.53
Fern Rock Realty Co., LP	934-938 W GODFREY AVE Apt HH PHIL, PA 191410000	23444792	\$55,707.17
Marchwood Realty Co., LP	5515 WISSAHICKON AVE Apt PRL A PHIL, PA 19144	5128000237	\$40,160.23
Marshall Square Realty Co., LP	844 N 6TH ST Apt 46 PHIL, PA 191232125	373007503	\$35,395.90
Marshall Square Realty Co., LP	845 N 7TH ST PHIL, PA 191232008	323900622	\$37,209.19
Oak Lane Court Realty Co., LP	1623 W CHELTEN AVE Apt A PHIL, PA 191263519	101551535	\$10,822.92
Oak Lane Court Realty Co., LP	1623 W CHELTEN AVE Apt B PHIL, PA 191263519	981038702	\$28,707.04
Simon Garden Realty Co., LP	6731 MUSGRAVE ST Apt A PHIL, PA 191192168	539547187	\$39,949.72
TOTAL BALANCE OWED TO PGW AS OF OCTOBER 2022			\$1,405,216.51

Partial Payments:
Summary of Recalculated Amounts

PGW Exhibit BLC-3

Customer Name	From Date	To Date
Colonial Garden Realty Co., LP c/o SBG Management	11/4/2011	1/7/2020

Total Number	Total Payments made on all accounts Dec. 2, 2008 - January 7, 2020	Total Cumulative Late Payment Charges owed All Accounts as of January 7, 2020	Total Cumulative Unpaid Bill owed All Accounts as of January 7, 2020
4	6	121.25	0

Service Address	Account Number	S A Number	Meter	Rate/Class
5425-7 WAYNE AVE Apt M1 PHIL, PA 19144	612800245	1375369694	1987516	GS

Total Payments made on account Nov. 4, 2011 - Feb. 8, 2018	Cumulative Late Payment Charge as of Feb. 8, 2018	Cumulative Unpaid Bill as of Feb. 8, 2018
3	\$0.00	(\$1,133.01)

Summary of Application of Payments to Account

Payment Date	Amount paid	Late Payment Charge Prior	Late Payment Charge after	Unpaid Bill Prior	Unpaid Bill After
8/21/2013	\$ 4,449.46	\$ 3,559.41	\$ 675.30	\$ 18,738.23	\$ 17,172.88
9/10/2014	\$ 15,634.63	\$ 1,218.21	\$ 999.06	\$ 18,113.11	\$ 2,697.63
1/3/2018	\$ 80,698.21	\$ 10,802.30	\$ -	\$ 29,962.59	\$ (39,933.32)

Service Address	Account Number	S A Number	Meter	Rate/Class
5425-7 WAYNE AVE Apt M1 PHIL, PA 19144	102885772	89977091	1987516	GS

Total Payments made on account Feb. 6, 2018 - Jan. 7, 2020	Cumulative Late Payment Charge as of Jan. 7, 2020	Cumulative Unpaid Bill as of Jan. 7, 2020
0	\$0.00	\$1,218.44

Summary of Application of Payments to Account

Payment Date	Amount paid	Late Payment Charge Prior	Late Payment Charge after	Unpaid Bill Prior	Unpaid Bill After
No Partial Payments applicable before PGW's January 24, 2020 system change.					

Partial Payments:
Summary of Recalculated Amounts

PGW Exhibit BLC-3

Service Address	Account Number	S A Number	Meter	Rate/Class
5425-7 WAYNE AVE Apt M2 PHIL, PA 19144	6128000245	4018739567	2115477	G5

Total Payments made on account Nov. 4, 2011 - Feb. 8, 2018	Cumulative Late Payment Charge as of Feb. 8, 2018	Cumulative Unpaid Bill as of Feb. 8, 2018
0	\$0.00	(\$1,160.37)

Summary of Application of Payments to Account						
Payment Date	Amount paid	Late Payment Charge Prior	Late Payment Charge after	Unpaid Bill Prior	Unpaid Bill After	
8/21/2013	\$ 5,676.85	\$ 2,729.01	\$ 522.45	\$ 25,844.99	\$ 22,374.70	
9/10/2014	\$ 15,634.63	\$ 1,878.98	\$ 1,356.48	\$ 20,300.28	\$ 5,189.10	
1/3/2018	\$ 48,322.55	\$ 12,984.34	\$ -	\$ 34,177.84	\$ (1,160.37)	

Service Address	Account Number	S A Number	Meter	Rate/Class
5425-7 WAYNE AVE Apt M2 PHIL, PA 19144	102865772	1493117572	2115477	G5

Total Payments made on account Feb. 6, 2018 - Jan. 7, 2020	Cumulative Late Payment Charge as of Jan. 7, 2020	Cumulative Unpaid Bill as of Jan. 7, 2020
0	\$0.00	\$1,196.19

Summary of Application of Payments to Account						
Payment Date	Amount paid	Late Payment Charge Prior	Late Payment Charge after	Unpaid Bill Prior	Unpaid Bill After	
No Partial Payments applicable before PGW's January 24, 2020 system change.						

Partial Payments:
Summary of Recalculated Amounts

PGW Exhibit BLC-3

Customer Name	From Date	To Date
Elrae Garden Realty Co., LP c/o SBG Management	4/9/2012	2/20/2016

Total Number Accounts, Elrae Garden Realty Co., LP c/o SBG Management	Total Payments made on all accounts June 11, 2008 - Feb 20, 2016	Total Cumulative Late Payment Charges owed All Accounts as of Feb 20, 2016	Total Cumulative Unpaid Bill owed All Accounts as of Feb 20, 2016
3	10	0	-4002.87

Service Address	Account Number	S A Number	Meter	Rate/Class
3608 SPRING GARDEN ST Apt M1 PHIL, PA 191042361	227745786	1453977841		

Total Payments made on account April 9, 2012 - Feb. 20, 2016	Cumulative Late Payment Charge as of Feb. 20, 2016	Cumulative Unpaid Bill as of Feb. 20, 2016
3	\$ -	\$ (3,235.21)

Summary of Application of Payments to Account

Payment Date	Amount paid	Late Payment Charge Prior	Late Payment Charge after	Unpaid Bill Prior	Unpaid Bill After
8/21/2013	\$ 1,549.00	\$ 1,771.13	\$ 1,117.05	\$ 4,428.66	\$ 3,533.74
7/30/2014	\$ 3,140.53	\$ 1,000.88	\$ 253.55	\$ 3,574.89	\$ 1,181.69
9/21/2015	\$ 7,487.39	\$ 581.95	\$ -	\$ 3,452.05	\$ (3,453.39)

Service Address	Account Number	S A Number	Meter	Rate/Class
3610 SPRING GARDEN ST Apt M1 PHIL, PA 191042391	608367105	9709627993		

Total Payments made on account April 9, 2012 - Feb. 20, 2016	Cumulative Late Payment Charge as of Feb. 20, 2016	Cumulative Unpaid Bill as of Feb. 20, 2016
4	\$0.00	(\$549.38)

Summary of Application of Payments to Account

Payment Date	Amount paid	Late Payment Charge Prior	Late Payment Charge after	Unpaid Bill Prior	Unpaid Bill After
8/21/2013	\$ 892.62	\$ 1,842.14	\$ 1,178.44	\$ 3,341.72	\$ 3,112.80
7/30/2014	\$ 3,045.00	\$ 1,003.62	\$ 226.87	\$ 3,174.31	\$ 906.06
9/21/2015	\$ 4,753.12	\$ 654.51	\$ -	\$ 3,374.74	\$ (723.86)

Summary of Recalculated Amounts for Elrae Garden Realty Co., LP

Partial Payments:
Summary of Recalculated Amounts

PGW Exhibit BLC-3

Service Address	Account Number	S A Number	Meter	Rate/Class
3610 SPRING GARDEN ST Apt M2 PHIL, PA 191042391	608367105	3022438905		

Total Payments made on account May 3, 2012 - Sept. 21, 2015	Cumulative Late Payment Charge as of Sept. 21, 2015	Cumulative Unpaid Bill as of Sept. 21, 2015
	\$0.00	(\$218.28)

Summary of Application of Payments to Account						
Payment Date	Amount paid	Late Payment Charge Prior	Late Payment Charge after	Unpaid Bill Prior	Unpaid Bill After	
8/21/2013	\$ 261.38	\$ 1,212.84	\$ 951.46	\$ -	\$ -	
9/21/2015	\$ 1,169.74	\$ 951.46	\$ -	\$ -	\$ (218.28)	

Partial Payments:
Summary of Recalculated Amounts

PGW Exhibit BLC-3

Customer Name	From Date	To Date
Fairmount Manor Realty Co., LP c/o SBG Management	5/3/2012	1/7/2020

Total Number Accounts, Fairmount Manor Realty Co., LP c/o SBG Management	Total Payments made on all accounts May 3, 2012 - Jan. 7, 2020	Total Cumulative Late Payment Charges owed All Accounts as of Jan. 7, 2020	Total Cumulative Unpaid Bill owed All Accounts as of Jan. 7, 2020
20	37 \$	56,640.27 \$	117,844.78

Service Address	Account Number	S A Number	Meter	Rate/Class
606 MARSHALL ST Apt BLDG A PHIL, PA 191233500	736586029	91056958		

Total Payments made on account May 3, 2012 - Jan. 7, 2020	Cumulative Late Payment Charge as of Jan. 7, 2020	Cumulative Unpaid Bill as of Jan. 7, 2020
2 \$	225.31 \$	12,028.50 \$

Summary of Application of Payments to Account

Payment Date	Amount paid	Late Payment Charge Prior	Late Payment Charge after	Unpaid Bill Prior	Unpaid Bill After
8/21/2013	\$ 1,944.25	\$ 1,343.17	\$ 457.40	\$ 3,457.01	\$ 2,398.53
7/30/2014	\$ 2,489.83	\$ 677.17	\$ 152.72	\$ 2,967.94	\$ 1,002.50

Service Address	Account Number	S A Number	Meter	Rate/Class
615 N 7TH ST Apt BLDG G PHIL, PA 191233455	25088422	4797733461	2255049	G5

Total Payments made on account May 3, 2012 - Jan. 7, 2020	Cumulative Late Payment Charge as of Jan. 7, 2020	Cumulative Unpaid Bill as of Jan. 7, 2020
3 \$	352.07 \$	13,797.71 \$

Summary of Application of Payments to Account

Payment Date	Amount paid	Late Payment Charge Prior	Late Payment Charge after	Unpaid Bill Prior	Unpaid Bill After
8/21/2013	\$ 1,999.55	\$ 1,500.56	\$ 420.35	\$ 3,127.20	\$ 2,207.86
7/30/2014	\$ 1,942.24	\$ 526.45	\$ 121.97	\$ 2,415.45	\$ 877.69
1/12/2018	\$ 550.00	\$ 408.25	\$ 352.07	\$ 9,109.96	\$ 8,616.15

Partial Payments:
Summary of Recalculated Amounts

PGW Exhibit BLC-3

Service Address	Account Number	S A Number	Meter	Rate/Class
620 N MARSHALL ST Apt BLDG B PHIL, PA 191233445	664719425	6785497900	1858227	G5

Total Payments made on account May 3, 2012 - Jan. 7, 2020	Cumulative Late Payment Charge as of Jan. 7, 2020	Cumulative Unpaid Bill as of Jan. 7, 2020
\$	\$5,647.38	\$10,307.59

Summary of Application of Payments to Account

Payment Date	Amount paid	Late Payment Charge Prior	Late Payment Charge after	Unpaid Bill Prior	Unpaid Bill After
8/21/2013	\$ 2,106.80	\$ 1,632.73	\$ 402.62	\$ 3,137.13	\$ 2,260.44
7/30/2014	\$ 1,738.93	\$ 519.68	\$ 156.28	\$ 2,155.34	\$ 779.81
1/12/2018	\$ 530.00	\$ 2,640.34	\$ 2,542.98	\$ 7,202.87	\$ 6,770.23

Service Address	Account Number	S A Number	Meter	Rate/Class
625 N 7TH ST Apt BLDG F PHIL, PA 191233456	612167092	1346070888	2070996	G5

Total Payments made on account May 3, 2012 - Jan. 7, 2020	Cumulative Late Payment Charge as of Jan. 7, 2020	Cumulative Unpaid Bill as of Jan. 7, 2020
\$	\$ 5,017.40	\$ 8,303.50

Summary of Application of Payments to Account

Payment Date	Amount paid	Late Payment Charge Prior	Late Payment Charge after	Unpaid Bill Prior	Unpaid Bill After
8/21/2013	\$ 2,095.59	\$ 2,778.37	\$ 1,220.25	\$ 3,362.54	\$ 2,825.13
7/30/2014	\$ 1,877.54	\$ 599.62	\$ 173.85	\$ 2,331.01	\$ 879.75
1/12/2018	\$ 550.00	\$ 2,559.14	\$ 2,449.00	\$ 6,384.37	\$ 5,944.51

Service Address	Account Number	S A Number	Meter	Rate/Class
627 N MARSHALL ST Apt BLDG I PHIL, PA 191232805	333870431	6792935701	1986646	G5

Total Payments made on account May 3, 2012 - Jan. 7, 2020	Cumulative Late Payment Charge as of Jan. 7, 2020	Cumulative Unpaid Bill as of Jan. 7, 2020
\$	\$ 9,186.93	\$ 12,948.64

Summary of Application of Payments to Account

Payment Date	Amount paid	Late Payment Charge Prior	Late Payment Charge after	Unpaid Bill Prior	Unpaid Bill After
8/21/2013	\$ 2,134.45	\$ 814.03	\$ 380.33	\$ 3,432.35	\$ 1,731.60
1/12/2018	\$ 550.00	\$ 5,172.09	\$ 5,086.99	\$ 10,301.99	\$ 9,837.09

Partial Payments:
Summary of Recalculated Amounts

PGW Exhibit BLC-3

Service Address	Account Number	S A Number	Meter	Rate/Class
628 N MARSHALL ST Apt BLDG C PHIL, PA 191233446	75710860	6155784270	2071528	G5

Total Payments made on account May 3, 2012 - Jan. 7, 2020	Cumulative Late Payment Charge as of Jan. 7, 2020	Cumulative Unpaid Bill as of Jan. 7, 2020
\$	7,481.06	\$ 14,127.90

Summary of Application of Payments to Account						
Payment Date	Amount paid	Late Payment Charge Prior	Late Payment Charge after	Unpaid Bill Prior	Unpaid Bill After	
8/21/2013	\$ 2,298.76	\$ 1,585.01	\$ 435.02	\$ 3,612.39	\$ 2,463.62	
7/30/2014	\$ 2,776.44	\$ 637.71	\$ 167.27	\$ 3,320.33	\$ 1,014.33	
1/11/2018	\$ 500.00	\$ 3,339.99	\$ 3,263.98	\$ 9,446.99	\$ 9,023.00	

Service Address	Account Number	S A Number	Meter	Rate/Class
634 N MARSHALL ST Apt BLDG H PHIL, PA 191233411	89533358	7366786439		

Total Payments made on account May 3, 2012 - Jan. 7, 2020	Cumulative Late Payment Charge as of Jan. 7, 2020 (ALL #6029 ACCTS)	Cumulative Unpaid Bill as of Jan. 7, 2020 (ALL #6029 ACCTS)
\$	5,623.20	\$ 8,567.09

Summary of Application of Payments to Account						
Payment Date	Amount paid	Late Payment Charge Prior	Late Payment Charge after	Unpaid Bill Prior	Unpaid Bill After	
8/21/2013	\$ 3,540.63	\$ 2,150.34	\$ 587.65	\$ 5,114.20	\$ 3,136.26	
7/30/2014	\$ 2,654.05	\$ 772.54	\$ 231.77	\$ 3,428.42	\$ 1,315.14	
1/12/2018	\$ 550.00	\$ 2,999.81	\$ 2,899.93	\$ 6,839.32	\$ 6,389.20	

Service Address	Account Number	S A Number	Meter	Rate/Class
634 N MARSHALL ST Apt H2 PHIL, PA 191233411	736586029	1853414587		

Total Payments made on account May 3, 2012 - Jan. 7, 2020	N/A see above (ALL #6029 ACCTS)	N/A see above (ALL #6029 ACCTS)
\$	-	\$ -

Summary of Application of Payments to Account						
Payment Date	Amount paid	Late Payment Charge Prior	Late Payment Charge after	Unpaid Bill Prior	Unpaid Bill After	
8/21/2013	\$ 1.32	\$ 2.59	\$ 1.27	\$ -	\$ -	

Partial Payments:
Summary of Recalculated Amounts

PGW Exhibit BLC 3

Service Address	Account Number	S A Number	Meter	Rate/Class
634 N MARSHALL ST Apt H4 PHIL, PA 191233411	736586029	1481609259		

Total Payments made
on account May 3, N/A see above (ALL #6029 ACCTS) N/A see above (ALL #6029 ACCTS)
2012 - Jan. 7, 2020
\$ - \$ -

Summary of Application of Payments to Account

Payment Date	Amount paid	Late Payment Charge Prior	Late Payment Charge after	Unpaid Bill Prior	Unpaid Bill After
8/21/2013	\$ 8.19	\$ -	\$ 17.99	\$ -	\$ -

Service Address	Account Number	S A Number	Meter	Rate/Class
634 N MARSHALL ST Apt H8 PHIL, PA 191233411	736586029	6236605475		

Total Payments made
on account May 3, N/A see above (ALL #6029 ACCTS) N/A see above (ALL #6029 ACCTS)
2012 - Jan. 7, 2020
\$ - \$ -

Summary of Application of Payments to Account

Payment Date	Amount paid	Late Payment Charge Prior	Late Payment Charge after	Unpaid Bill Prior	Unpaid Bill After
	\$ -	\$ -	\$ -	\$ -	\$ -

Service Address	Account Number	S A Number	Meter	Rate/Class
634 N MARSHALL ST Apt H12 PHIL, PA 191233411	736586029	5518685947		

Total Payments made
on account May 3, N/A see above (ALL #6029 ACCTS) N/A see above (ALL #6029 ACCTS)
2012 - Jan. 7, 2020
\$ - \$ -

Summary of Application of Payments to Account

Payment Date	Amount paid	Late Payment Charge Prior	Late Payment Charge after	Unpaid Bill Prior	Unpaid Bill After
8/21/2013	\$ 10.41	\$ -	\$ 19.77	\$ 9.36	\$ -

Partial Payments:
Summary of Recalculated Amounts

PGW Exhibit BLC-3

Service Address	Account Number	S A Number	Meter	Rate/Class
639 N 7TH ST Apt BLDG E PHIL, PA 191233400	973122001	637424637		

Total Payments made on account May 3, 2012 - Jan. 7, 2020	Cumulative Late Payment Charge as of Jan. 7, 2020	Cumulative Unpaid Bill as of Jan. 7, 2020
3	\$ 6,285.03	\$ 9,013.91

Summary of Application of Payments to Account					
Payment Date	Amount paid	Late Payment Charge Prior	Late Payment Charge after	Unpaid Bill Prior	Unpaid Bill After
8/21/2013	\$ 1,827.76	\$ 1,280.93	\$ 359.58	\$ 2,756.01	\$ 1,849.60
1/11/2018	\$ 500.00	\$ 3,653.01	\$ 3,577.65	\$ 6,570.87	\$ 6,146.23

Service Address	Account Number	S A Number	Meter	Rate/Class
640 N MARSHALL ST Apt BLDG D PHIL, PA 191232710	355139832	2103898906	1950526	GS

Total Payments made on account May 3, 2012 - Jan. 7, 2020	Cumulative Late Payment Charge as of Jan. 7, 2020	Cumulative Unpaid Bill as of Jan. 7, 2020
3	\$8,680.27	\$14,992.55

Summary of Application of Payments to Account					
Payment Date	Amount paid	Late Payment Charge Prior	Late Payment Charge after	Unpaid Bill Prior	Unpaid Bill After
8/21/2013	\$ 3,906.26	\$ 1,995.47	\$ 547.35	\$ 5,640.31	\$ 3,182.17
7/30/2014	\$ 3,825.15	\$ 822.47	\$ 818.76	\$ 4,675.30	\$ 853.86
1/12/2018	\$ 550.00	\$ 3,936.30	\$ 3,851.31	\$ 10,456.99	\$ 9,991.98

Service Address	Account Number	S A Number	Meter	Rate/Class
641 N MARSHALL ST Apt BLDG I PHIL, PA 191232709	677180766	7054389359	1780400	GS

Total Payments made on account May 3, 2012 - Jan. 7, 2020	Cumulative Late Payment Charge as of Jan. 7, 2020 (Building I Accounts)	Cumulative Unpaid Bill as of Jan. 7, 2020 (Building I Accounts)
3	\$8,141.62	\$13,757.39

Summary of Application of Payments to Account					
Payment Date	Amount paid	Late Payment Charge Prior	Late Payment Charge after	Unpaid Bill Prior	Unpaid Bill After
8/21/2013	\$ 3,062.55	\$ 1,905.02	\$ 543.39	\$ 4,604.81	\$ 2,903.89
7/30/2014	\$ 2,756.41	\$ 727.31	\$ 170.54	\$ 3,553.22	\$ 1,353.58
1/12/2018	\$ 530.00	\$ 3,906.88	\$ 3,856.76	\$ 10,500.63	\$ 10,020.75

Partial Payments:
Summary of Recalculated Amounts

PGW Exhibit DLC-3

Service Address	Account Number	S A Number	Meter	Rate/Class
641 N MARSHALL ST Apt 12 PHIL, PA 191232709	736586029	654455462	1838549	GS

Total Payments made
on account May 3, 2012 - Jan. 24, 2020

N/A (See Building I Accounts above)	N/A (See Building I Accounts above)
\$ -	\$ -

Summary of Application of Payments to Account

Payment Date	Amount paid	Late Payment Charge Prior	Late Payment Charge after	Unpaid Bill Prior	Unpaid Bill After
8/21/2013	\$ 8.30	\$ 15.77	\$ 7.47	\$ -	\$ -

Service Address	Account Number	S A Number	Meter	Rate/Class
641 N MARSHALL ST Apt 14 PHIL, PA 191232709	736586029	6644708295		

Total Payments made
on account May 3, 2012 - Jan. 24, 2020

N/A (See Building I Accounts above)	N/A (See Building I Accounts above)
\$ -	\$ -

Summary of Application of Payments to Account

Payment Date	Amount paid	Late Payment Charge Prior	Late Payment Charge after	Unpaid Bill Prior	Unpaid Bill After
8/21/2013	\$ 74.88	\$ -	\$ -	\$ 169.27	\$ 94.39

Service Address	Account Number	S A Number	Meter	Rate/Class
641 N MARSHALL ST Apt 111 PHIL, PA 191232709	736586029	7680484338		

Total Payments made
on account May 3, 2012 - Jan. 24, 2020

N/A (See Building I Accounts above)	N/A (See Building I Accounts above)
\$ -	\$ -

Summary of Application of Payments to Account

Payment Date	Amount paid	Late Payment Charge Prior	Late Payment Charge after	Unpaid Bill Prior	Unpaid Bill After
8/21/2013	\$ 155.17	\$ 76.69	\$ 48.14	\$ 281.77	\$ 155.15
1/11/2018	\$ 111.88	\$ 171.10	\$ 155.63	\$ 155.15	\$ 58.74

Partial Payments:
Summary of Recalculated Amounts

PGW Exhibit BLC-3

Service Address	Account Number	S A Number	Meter	Rate/Class
700 N MARSHALL ST PHIL, PA 191232710	215659749	8938394971		
Cumulative Late Payment Charge				
Total Payments made on account May 3, 2012 - Jan. 7, 2020	N/A Account Closed July 2010	Cumulative Unpaid Bill N/A Account Closed July 2010		
0	\$ -	\$ -		

Summary of Application of Payments to Account

Payment Date	Amount paid	Late Payment Charge Prior	Late Payment Charge after	Unpaid Bill Prior	Unpaid Bill After
	\$ -	\$ -	\$ -	\$ -	\$ -

Service Address	Account Number	S A Number	Meter	Rate/Class
702 N MARSHALL ST Apt BLDG J PHIL, PA 191232710	215659749	1882249424		
Cumulative Late Payment Charge				
Total Payments made on account May 3, 2012 - Jan. 24, 2020	N/A Account Closed April 2019	Cumulative Unpaid Bill N/A Account Closed April 2019		
3	\$ -	\$ -		

Summary of Application of Payments to Account

Payment Date	Amount paid	Late Payment Charge Prior	Late Payment Charge after	Unpaid Bill Prior	Unpaid Bill After
7/17/2012	\$ 558.16	\$ 40.40	\$ 7.32	\$ 518.50	\$ 19.44
8/21/2013	\$ 2,664.69	\$ 239.08	\$ 118.40	\$ 2,678.16	\$ 134.15
1/12/2018	\$ 501.00	\$ 4,409.36	\$ 4,280.55	\$ 9,867.33	\$ 9,495.11

Service Address	Account Number	S A Number	Meter	Rate/Class
704 N MARSHALL ST PHIL, PA 191232710	156030558	9834719279		
Cumulative Late Payment Charge				
Total Payments made on account May 3, 2012 - Jan. 7, 2020	N/A Account Closed May 2010	Cumulative Unpaid Bill N/A Account Closed May 2010		
0	\$ -	\$ -		

Summary of Application of Payments to Account

Payment Date	Amount paid	Late Payment Charge Prior	Late Payment Charge after	Unpaid Bill Prior	Unpaid Bill After
	\$ -	\$ -	\$ -	\$ -	\$ -

Partial Payments:
Summary of Recalculated Amounts

PGW Exhibit BLC-3

Customer Name		From Date	To Date
Fern Rock Realty Co., LP c/o SBG Management		6/11/2008	1/8/2020
Total Number	Total Payments		
Accounts, Fern Rock Realty Co., LP c/o SBG Management	made on all accounts June 11, 2008 - Jan. 8, 2020	Total Cumulative Late Payment Charges owed All Accounts as of Jan. 8, 2020	Total Cumulative Unpaid Bill owed All Accounts as of Jan. 8, 2020
4	123	\$108,455.58	\$ 233,302.23

Service Address	Account Number	S A Number	Meter	Rate/Class
920-932 W GODFREY AVE Apt AW11 PHIL, PA 191410000	719250604	5597508861	2027309	85

Total Payments made on account May 3, 2012 - Jan. 8, 2020	Cumulative Late Payment Charge as of Jan. 8, 2020	Cumulative Unpaid Bill as of Jan. 8, 2020
77	\$30,505.50	\$56,966.90

Summary of Application of Payments to Account

Payment Date	Amount paid	Late Payment Charge Prior	Late Payment Charge after	Unpaid Bill Prior	Unpaid Bill After
8/18/2008	\$ 2,524.96	\$ 59.91	\$ -	\$ 2,486.25	\$ 24.20
9/11/2008	\$ 1,174.81	\$ 0.36	\$ -	\$ 1,210.87	\$ 61.26
10/16/2008	\$ 1,195.91	\$ 0.91	\$ -	\$ 1,822.79	\$ 627.15
11/20/2008	\$ 1,741.60	\$ 9.40	\$ -	\$ 2,184.41	\$ 452.21
12/10/2008	\$ 2,243.95	\$ 6.78	\$ -	\$ 2,432.42	\$ 195.25
1/27/2009	\$ 2,764.34	\$ 2.92	\$ -	\$ 2,760.75	\$ (0.67)
3/18/2009	\$ 2,099.47	\$ 31.48	\$ 30.81	\$ 4,111.19	\$ 2,012.39
4/22/2009	\$ 2,014.24	\$ 60.99	\$ 30.18	\$ 3,826.16	\$ 1,842.73
7/20/2009	\$ 1,515.48	\$ 187.07	\$ 151.84	\$ 6,339.05	\$ 4,853.75
10/27/2009	\$ 851.24	\$ 413.21	\$ 385.57	\$ 7,640.05	\$ 6,816.45
11/18/2009	\$ 1,059.37	\$ 487.81	\$ 486.58	\$ 7,835.42	\$ 6,777.28
1/22/2010	\$ 1,108.13	\$ 708.03	\$ 658.76	\$ 9,470.21	\$ 8,411.35
3/22/2010	\$ 1,285.31	\$ 947.18	\$ 863.48	\$ 11,626.41	\$ 10,414.80
9/27/2010	\$ 839.95	\$ 2,044.52	\$ 1,971.72	\$ 16,094.47	\$ 15,327.32
12/17/2010	\$ 1,317.72	\$ 2,352.99	\$ 2,264.61	\$ 18,573.65	\$ 17,344.31
1/3/2011	\$ 1,595.67	\$ 2,524.77	\$ 2,420.45	\$ 15,852.96	\$ 17,220.97
1/7/2011	\$ 2,489.07	\$ 2,420.45	\$ 2,160.17	\$ 17,220.97	\$ 14,992.18
6/17/2011	\$ 1,464.83	\$ 3,481.85	\$ 3,422.57	\$ 21,265.00	\$ 19,859.45
8/17/2011	\$ 1,267.10	\$ 4,033.81	\$ 3,907.64	\$ 21,710.17	\$ 20,569.24
10/28/2011	\$ 1,091.40	\$ 4,537.39	\$ 4,386.62	\$ 22,452.41	\$ 21,511.78
11/23/2011	\$ 1,677.99	\$ 4,709.29	\$ 4,611.39	\$ 22,591.73	\$ 21,011.64
8/21/2013	\$ 7,515.71	\$ 7,204.95	\$ 5,998.11	\$ 42,473.75	\$ 36,164.88
9/10/2014	\$ 4,213.29	\$ 516.27	\$ 412.56	\$ 9,496.04	\$ 5,386.46
1/11/2018	\$ 320.48	\$ 13,045.03	\$ 13,045.03	\$ 38,496.57	\$ 38,219.92
5/10/2019	\$ 1,215.15	\$ 23,883.44	\$ 23,806.04	\$ 53,549.74	\$ 52,368.16
7/18/2019	\$ 1,942.71	\$ 25,394.64	\$ 25,299.51	\$ 54,117.82	\$ 52,270.24

Partial Payments:
Summary of Recalculated Amounts

PGW Exhibit BLC-3

Service Address	Account Number	S A Number	Meter	Rate/Class
920-932 W GODFREY AVE Apt HH PHIL, PA 191413805	253720512	9935030987	1989388	G5

Total Payments made on account May 3, 2012 - Jan. 8, 2020	Cumulative Late Payment Charge as of Jan. 8, 2020	Cumulative Unpaid Bill as of Jan. 8, 2020
34	\$59,911.85	\$101,691.55

Summary of Application of Payments to Account

Payment Date	Amount paid	Late Payment Charge Prior	Late Payment Charge after	Unpaid Bill Prior	Unpaid Bill After
7/16/2008	\$ 1,003.83	\$ 444.96	\$ 364.80	\$ 5,444.24	\$ 4,520.57
7/28/2008	\$ 19.26	\$ 364.80	\$ 364.80	\$ 4,520.57	\$ 4,501.31
8/18/2008	\$ 800.00	\$ 432.31	\$ 432.31	\$ 4,520.57	\$ 3,720.57
9/11/2008	\$ 1,883.71	\$ 488.11	\$ 488.11	\$ 3,739.83	\$ 1,856.12
10/16/2008	\$ 19.26	\$ 515.95	\$ 515.95	\$ 1,875.38	\$ 1,856.12
11/20/2008	\$ 19.26	\$ 543.79	\$ 543.76	\$ 2,415.84	\$ 2,396.58
12/10/2008	\$ 2,992.74	\$ 579.73	\$ -	\$ 5,868.83	\$ 3,455.82
1/27/2009	\$ 6,651.03	\$ 51.83	\$ -	\$ 10,374.57	\$ 3,775.37
3/18/2009	\$ 6,638.35	\$ 156.20	\$ 156.20	\$ 15,948.52	\$ 9,310.17
4/22/2009	\$ 5,534.80	\$ 295.85	\$ 139.65	\$ 13,855.92	\$ 8,477.32
7/20/2009	\$ 1,371.08	\$ 562.53	\$ 562.53	\$ 9,886.92	\$ 8,515.84
10/27/2009	\$ 19.26	\$ 946.59	\$ 946.59	\$ 8,573.62	\$ 8,554.36
11/18/2009	\$ 19.26	\$ 1,074.90	\$ 1,074.90	\$ 8,581.13	\$ 8,561.87
1/22/2010	\$ 26.77	\$ 1,359.43	\$ 1,359.43	\$ 14,751.51	\$ 14,724.74
3/22/2010	\$ 1,846.09	\$ 1,875.51	\$ 1,875.51	\$ 24,662.29	\$ 22,816.20
9/27/2010	\$ 38.88	\$ 4,227.96	\$ 4,227.96	\$ 26,898.04	\$ 26,859.16
12/17/2010	\$ 725.03	\$ 3,428.34	\$ 3,288.69	\$ 30,001.85	\$ 29,416.47
1/13 - 1/18/2011	\$ 3,605.44	\$ 3,729.93	\$ 3,729.93	\$ 33,588.99	\$ 29,983.55
6/17/2011	\$ 3,118.68	\$ 6,495.98	\$ 5,790.58	\$ 41,985.29	\$ 39,572.01
8/17/2011	\$ 1,347.42	\$ 6,978.03	\$ 6,619.76	\$ 39,610.89	\$ 38,621.74
10/28/2011	\$ 19.44	\$ 7,778.69	\$ 7,778.69	\$ 38,660.62	\$ 38,641.18
11/23/2011	\$ 38.88	\$ 8,358.30	\$ 8,358.30	\$ 38,712.34	\$ 38,673.46
8/21/2013	\$ 15,585.79	\$ 25,584.00	\$ 24,911.81	\$ 68,237.33	\$ 53,323.73
9/10/2014	\$ 4,186.77	\$ 2,981.25	\$ 2,088.68	\$ 17,259.92	\$ 13,965.72
1/11/2018	\$ 500.00	\$ 28,563.07	\$ 28,092.85	\$ 69,609.40	\$ 69,479.62
5/10/2019	\$ 2,811.95	\$ 48,311.32	\$ 48,311.32	\$ 99,182.76	\$ 96,370.81
715 - 7/18/2019	\$ 173.00	\$ 51,204.62	\$ 51,204.62	\$ 96,543.81	\$ 96,370.81

Partial Payments:
Summary of Recalculated Amounts

PGW Exhibit BLC-3

Service Address	Account Number	S A Number	Meter	Rate/Class
934-938 W GODFREY AVE Apt AWH PHIL, PA 191410000	719354604	5109682157	2035385	GS

Total Payments made on account May 3, 2012 - Jan. 8, 2020	Cumulative Late Payment Charge as of Jan. 8, 2020	Cumulative Unpaid Bill as of Jan. 8, 2020
20	\$15,047.49	\$28,879.46

Summary of Application of Payments to Account

Payment Date	Amount paid	Late Payment Charge Prior	Late Payment Charge after	Unpaid Bill Prior	Unpaid Bill After
7/16 -7/28/2008	\$ 1,467.97	\$ 69.58	\$ 21.95	\$ 1,956.18	\$ 535.84
8/18/2008	\$ 1,076.93	\$ 29.98	\$ -	\$ 1,056.01	\$ 9.06
9/11/2008	\$ 413.82	\$ 0.13	\$ -	\$ 494.35	\$ 20.66
10/16/2008	\$ 440.25	\$ 0.90	\$ -	\$ 670.74	\$ 230.70
11/20/2008	\$ 670.01	\$ 3.46	\$ -	\$ 848.89	\$ 177.34
12/10/2008	\$ 798.75	\$ 2.60	\$ -	\$ 863.06	\$ 66.97
1/7/2009	\$ 1,028.03	\$ 1.00	\$ -	\$ 1,026.12	\$ (0.91)
3/18/2009	\$ 917.84	\$ 13.75	\$ 12.84	\$ 1,979.55	\$ 1,062.62
4/23/2009	\$ 1,060.77	\$ 28.77	\$ 15.93	\$ 1,771.26	\$ 723.33
7/20/2009	\$ 598.72	\$ 73.81	\$ 57.88	\$ 2,205.87	\$ 1,623.08
10/27/2009	\$ 286.04	\$ 149.33	\$ 138.49	\$ 2,885.06	\$ 2,609.86
11/18/2009	\$ 374.08	\$ 177.63	\$ 177.63	\$ 3,127.50	\$ 2,753.42
1/22/2010	\$ 428.48	\$ 269.53	\$ 249.84	\$ 4,080.13	\$ 3,671.34
3/22/2010	\$ 544.56	\$ 370.25	\$ 342.90	\$ 4,883.95	\$ 4,366.74
9/27/2010	\$ 368.79	\$ 857.49	\$ 833.15	\$ 7,128.65	\$ 6,784.20
12/17/2010	\$ 579.83	\$ 1,157.67	\$ 1,090.56	\$ 8,252.82	\$ 7,740.10
1/3/2011	\$ 701.62	\$ 1,206.66	\$ 1,167.52	\$ 7,740.10	\$ 7,077.62
1/7/2011	\$ 1,094.46	\$ 1,167.52	\$ 1,075.62	\$ 7,661.96	\$ 6,659.40
6/17/2011	\$ 655.78	\$ 1,673.59	\$ 1,649.73	\$ 9,832.50	\$ 9,200.58
8/17/2011	\$ 577.68	\$ 1,932.87	\$ 1,901.66	\$ 10,016.26	\$ 9,469.79
10/28/2011	\$ 500.47	\$ 2,192.33	\$ 2,126.99	\$ 10,463.21	\$ 10,028.08
11/23/2011	\$ 767.00	\$ 2,277.41	\$ 2,211.91	\$ 10,753.56	\$ 10,052.06
8/21/2013	\$ 4,293.98	\$ 6,757.01	\$ 5,983.40	\$ 22,475.66	\$ 18,955.29
9/10/2014	\$ 2,974.48	\$ 1,203.40	\$ 228.27	\$ 4,189.99	\$ 2,190.64
1/11/2018	\$ 179.52	\$ 6,863.59	\$ 6,863.59	\$ 19,974.44	\$ 19,794.92
5/10/2019	\$ 644.63	\$ 17,497.91	\$ 12,320.07	\$ 26,835.95	\$ 26,204.18
7/18/2019	\$ 1,027.19	\$ 13,118.58	\$ 13,020.88	\$ 27,484.42	\$ 26,554.93

Partial Payments:
Summary of Recalculated Amounts

PGW Exhibit BLC-3

Service Address	Account Number	S A Number	Meter	Rate/Class
934-938 W GODFREY AVE Apt HH PHIL, PA 191410000	23444792	6679618097	1989360	G5

Total Payments made on account May 3, 2012 - Jan. 8, 2020	Cumulative Late Payment Charge as of Jan. 8, 2020	Cumulative Unpaid Bill as of Jan. 8, 2020
33	\$2,990.74	\$46,264.32

Summary of Application of Payments to Account

Payment Date	Amount paid	Late Payment Charge Prior	Late Payment Charge after	Unpaid Bill Prior	Unpaid Bill After
7/16/2008	\$ 19.26	\$ 8.17	\$ 8.17	\$ 155.98	\$ 136.72
7/28/2008	\$ 19.26	\$ 8.17	\$ 7.89	\$ 136.72	\$ 117.74
8/18/2008	\$ 101.09	\$ 9.65	\$ 3.81	\$ 137.00	\$ 41.75
9/11/2008	\$ 19.26	\$ 4.43	\$ 2.38	\$ 61.01	\$ 43.80
10/16/2008	\$ 19.26	\$ 3.03	\$ 1.27	\$ 63.06	\$ 45.56
11/20/2008	\$ 19.26	\$ 1.95	\$ 1.33	\$ 64.82	\$ 46.18
12/10/2008	\$ 67.01	\$ 2.02	\$ -	\$ 65.44	\$ 0.45
1/27/2009	\$ 19.98	\$ -	\$ -	\$ 19.71	\$ (0.27)
3/18/2009	\$ 21.23	\$ 0.31	\$ 0.04	\$ 40.22	\$ 19.26
4/22/2009	\$ 19.26	\$ 0.32	\$ 0.28	\$ 777.61	\$ 758.39
7/20/2009	\$ 586.61	\$ 52.28	\$ 52.00	\$ 1,383.52	\$ 797.19
10/27/2009	\$ 19.26	\$ 88.72	\$ 88.72	\$ 854.97	\$ 835.71
11/18/2009	\$ 19.26	\$ 101.25	\$ 101.25	\$ 1,078.03	\$ 1,058.77
1/22/2010	\$ 242.32	\$ 146.27	\$ 194.90	\$ 3,513.25	\$ 3,282.30
3/22/2010	\$ 884.42	\$ 262.24	\$ 172.36	\$ 7,393.17	\$ 6,598.63
9/27/2010	\$ 38.88	\$ 887.01	\$ 881.41	\$ 8,280.05	\$ 8,246.77
12/17/2010	\$ 287.39	\$ 1,255.49	\$ 1,245.21	\$ 9,755.78	\$ 9,478.67
1/13-1/18/2011	\$ 1,517.37	\$ 1,387.39	\$ 1,358.25	\$ 11,416.62	\$ 9,928.39
6/17/2011	\$ 1,636.08	\$ 2,368.05	\$ 2,318.82	\$ 16,258.47	\$ 14,671.62
8/17/2011	\$ 828.06	\$ 2,759.25	\$ 2,759.25	\$ 14,710.50	\$ 13,882.44
10/28/2011	\$ 19.44	\$ 3,176.00	\$ 3,176.00	\$ 13,921.32	\$ 13,901.88
11/23/2011	\$ 38.88	\$ 3,384.52	\$ 3,384.52	\$ 13,954.70	\$ 13,915.82
8/21/2013	\$ 9,987.32	\$ 10,851.59	\$ 9,393.65	\$ 32,317.98	\$ 23,788.60
9/10/2014	\$ 2,893.52	\$ 1,616.87	\$ 835.77	\$ 8,974.48	\$ 6,862.06
1/11/2018	\$ 500.00	\$ 2,309.70	\$ 2,309.70	\$ 34,152.02	\$ 33,652.02
4/22/2019	\$ 794.71	\$ 2,309.70	\$ 2,309.70	\$ 45,397.34	\$ 44,602.63
7/12-7/18/2019	\$ 54.34	\$ 2,309.70	\$ 2,309.70	\$ 44,685.73	\$ 44,631.39

Partial Payments:
Summary of Recalculated Amounts

PGW Exhibit BLC-3

Customer Name	From Date	To Date
Marchwood Realty Co., LP c/o SBG Management	6/8/2008	1/8/2020
Total Payments made on all accounts June 8, 2008 - Jan. 8, 2020	Total Cumulative Late Payment Charges owed All Accounts as of Jan. 8, 2020	Total Cumulative Unpaid Bill owed All Accounts as of Jan. 8, 2020
2	70 \$ 9,498.50	\$ 17,318.95

Service Address	Account Number	S A Number	Meter	Rate/Class
5515 WISSEAHICKON AVE Apt PHIL A PHIL, PA 19144	5128000237	6430087219	1970015	055
Total Payments made on account June 8, 2008 - Jan. 8, 2020	Cumulative Late Payment Charge as of Jan. 8, 2020	Cumulative Unpaid Bill as of Jan. 8, 2020		
34	\$4,622.61	\$8,878.38		

Summary of Application of Payments to Account						
Payment Date	Amount paid	Late Payment Charge Prior	Late Payment Charge after	Unpaid Bill Prior	Unpaid Bill After	
6/17/2008	\$ 1,174.25	\$ 21.04	\$ 21.04	\$ 1,846.54	\$ 672.29	
7/16/2008	\$ 498.31	\$ 31.12	\$ 10.08	\$ 1,239.41	\$ 762.14	
8/12/2008	\$ 775.95	\$ 21.51	\$ 11.43	\$ 1,457.24	\$ 695.10	
9/11/2008	\$ 818.16	\$ 21.85	\$ -	\$ 1,483.53	\$ 683.49	
10/16/2008	\$ 789.70	\$ 10.25	\$ -	\$ 1,414.03	\$ 634.58	
11/19/2008	\$ 740.00	\$ 9.51	\$ -	\$ 1,356.58	\$ 626.09	
12/17/2008	\$ 3,603.45	\$ 9.39	\$ -	\$ 1,290.42	\$ (2,303.64)	
6/4/2009	\$ 747.70	\$ -	\$ -	\$ 354.53	\$ 107.33	
7/20/2009	\$ 317.78	\$ 7.95	\$ 6.35	\$ 849.93	\$ 533.75	
7/28/2009	\$ 410.20	\$ 6.35	\$ -	\$ 533.75	\$ 129.90	
8/24/2009	\$ 559.08	\$ 1.94	\$ -	\$ 683.26	\$ 126.12	
12/17/2009	\$ 670.18	\$ 23.08	\$ -	\$ (167.48)	\$ (814.58)	
4/29/2010	\$ 392.81	\$ 5.88	\$ 5.04	\$ 807.94	\$ 415.75	
5/20/2010	\$ 724.29	\$ 12.11	\$ -	\$ 723.19	\$ 10.39	
1/21/2010	\$ 313.84	\$ 4.04	\$ 3.74	\$ 626.07	\$ 313.91	
8/31/2010	\$ 557.46	\$ 8.44	\$ -	\$ 557.07	\$ 8.27	
10/13/2010	\$ 279.66	\$ 4.43	\$ 4.31	\$ 571.61	\$ 292.07	
1/6/2011	\$ 631.15	\$ 31.41	\$ 13.80	\$ 1,243.03	\$ 629.46	
1/12/2011	\$ 293.67	\$ 13.80	\$ 13.80	\$ 629.46	\$ 335.82	
4/4/2011	\$ 677.02	\$ 43.34	\$ 24.51	\$ 963.18	\$ 304.75	
6/17/2011	\$ 306.09	\$ 47.64	\$ 37.57	\$ 1,193.70	\$ 897.92	
7/15/2011	\$ 938.02	\$ 51.03	\$ 10.93	\$ 1,185.34	\$ 287.42	
11/13/2012	\$ 5,456.25	\$ 642.24	\$ -	\$ 5,127.24	\$ 313.23	
8/21/2013	\$ 1,850.66	\$ 186.43	\$ 98.34	\$ 2,546.60	\$ 784.03	
7/30/2014	\$ 1,390.60	\$ 390.94	\$ 248.82	\$ 2,933.83	\$ 1,685.35	
9/10/2014	\$ 1,376.73	\$ 302.34	\$ 231.86	\$ 2,052.76	\$ 129.52	
1/11/2018	\$ 248.19	\$ 2,037.57	\$ 1,900.59	\$ 5,884.62	\$ 5,773.41	
6/27/2019	\$ 126.39	\$ 3,796.82	\$ 3,762.42	\$ 8,555.92	\$ 8,463.93	
7/18/2019	\$ 345.82	\$ 3,889.37	\$ 3,857.13	\$ 8,551.91	\$ 8,238.33	

Partial Payments:
Summary of Recalculated Amounts

PGW Exhibit BLC-3

Service Address	Account Number	S A Number	Meter	Rate/Class
5515 WISSAHICKON AVE Apt PRL B PHIL, PA 19144	5128000237	6676751050	2024115	GS
Total Payments made on account June 8, 2008 - Jan. 8, 2020				
Payment Charge as of Jan. 8, 2020				
36	\$4,875.89			
				Cumulative Unpaid Bill as of Jan. 8, 2020
				\$8,440.57

Summary of Application of Payments to Account

Payment Date	Amount paid	Late Payment Charge Prior	Late Payment Charge after	Unpaid Bill Prior	Unpaid Bill After
6/17/2008	\$ 325.75	\$ 14.07	\$ 5.34	\$ 588.02	\$ 271.00
7/16/2008	\$ 177.02	\$ 9.40	\$ 4.06	\$ 502.11	\$ 330.43
8/12/2008	\$ 336.31	\$ 9.01	\$ 3.13	\$ 658.63	\$ 328.20
9/11/2008	\$ 385.14	\$ 8.05	\$ -	\$ 695.42	\$ 318.33
10/16/2008	\$ 365.95	\$ 4.77	\$ -	\$ 645.19	\$ 284.01
11/19/2008	\$ 317.40	\$ 4.26	\$ -	\$ 510.48	\$ 197.34
12/17/2008	\$ 444.18	\$ 2.96	\$ -	\$ 440.89	\$ (0.33)
6/4/2009	\$ 306.50	\$ 2.49	\$ 0.91	\$ 364.78	\$ 60.77
7/20/2009	\$ 189.88	\$ 4.59	\$ 3.68	\$ 411.52	\$ 228.55
7/28/2009	\$ 181.49	\$ 3.68	\$ -	\$ 228.55	\$ 50.74
8/24/2009	\$ 245.70	\$ 0.76	\$ -	\$ 302.16	\$ 57.22
12/17/2009	\$ 345.77	\$ 13.52	\$ -	\$ 331.91	\$ (0.34)
1/27/2010	\$ 201.99	\$ -	\$ -	\$ 778.58	\$ 576.59
4/29/2010	\$ 192.06	\$ 2.88	\$ 2.88	\$ 390.68	\$ 198.62
5/20/2010	\$ 391.24	\$ 5.85	\$ -	\$ 392.81	\$ 7.42
7/21/2010	\$ 165.68	\$ 2.60	\$ -	\$ 340.09	\$ 177.01
8/31/2010	\$ 321.51	\$ 2.65	\$ -	\$ 324.83	\$ 5.97
10/13/2010	\$ 180.82	\$ 2.88	\$ 2.80	\$ 369.13	\$ 188.39
1/6/2011	\$ 391.60	\$ 19.59	\$ 8.41	\$ 716.88	\$ 336.46
1/12/2011	\$ 172.35	\$ 8.41	\$ 8.41	\$ 336.46	\$ 164.11
4/4/2011	\$ 332.70	\$ 22.96	\$ 12.09	\$ 477.38	\$ 155.55
6/17/2011	\$ 155.07	\$ 24.55	\$ 19.62	\$ 653.02	\$ 502.88
7/15/2011	\$ 522.87	\$ 27.16	\$ 7.17	\$ 683.35	\$ 180.47
11/13/2012	\$ 2,772.18	\$ 337.75	\$ -	\$ 2,633.22	\$ 198.76
8/21/2013	\$ 1,376.39	\$ 137.59	\$ 74.93	\$ 2,003.32	\$ 689.59
7/30/2014	\$ 1,256.44	\$ 341.79	\$ 227.48	\$ 2,720.59	\$ 1,578.46
9/10/2014	\$ 1,270.31	\$ 277.82	\$ 123.98	\$ 1,956.89	\$ 840.42
1/11/2018	\$ 251.81	\$ 2,364.01	\$ 2,328.52	\$ 6,684.73	\$ 6,468.41
6/27/2019	\$ 123.98	\$ 4,206.82	\$ 4,168.67	\$ 8,296.29	\$ 8,210.46
7/18/2019	\$ 339.14	\$ 4,291.82	\$ 4,268.15	\$ 8,283.46	\$ 7,967.99

Partial Payments:
Summary of Recalculated Amounts

PGW Exhibit BLC-3

Customer Name	From Date	To Date
Marshall Square Realty Co., LP c/o SBG Management	5/3/2012	1/7/2020

Total Number Accounts, Marshall Square Realty Co., LP c/o SBG Management	Total Payments made on all accounts May 3, 2012 - Jan. 7, 2020	Total Cumulative Late Payment Charges owed All Accounts as of Jan. 7, 2020	Total Cumulative Unpaid Bill owed All Accounts as of Jan. 7, 2020
2	12 \$	271.48 \$	22,317.25

Service Address	Account Number	S A Number	Meter	Rate/Class
844 N 6TH ST Apt 46 PHIL, PA 191232125	373007503	3068796324	1755029	GS

Total Payments made on account May 3, 2012 - Jan. 7, 2020	Cumulative Late Payment Charge as of Jan. 7, 2020	Cumulative Unpaid Bill as of Jan. 7, 2020
6 \$	8.28 \$	2,584.80

Summary of Application of Payments to Account

Payment Date	Amount paid	Late Payment Charge Prior	Late Payment Charge after	Unpaid Bill Prior	Unpaid Bill After
8/21/2013	\$ 14,304.78	\$ 8,293.71	\$ 2,441.04	\$ 21,718.01	\$ 13,265.90
7/30/2014	\$ 6,694.03	\$ 3,681.77	\$ 1,608.08	\$ 15,148.30	\$ 10,527.96
9/10/2014	\$ 6,694.03	\$ 1,929.55	\$ 1,124.01	\$ 11,270.07	\$ 5,381.58
1/31/2018	\$ 500.00	\$ 17,275.71	\$ 17,275.71	\$ 48,106.77	\$ 47,606.77
7/22/2019	\$ 108,192.47	\$ 33,384.14	\$ -	\$ 71,368.44	\$ (3,439.89)
1/15/2021	\$ 16,327.66	\$ 273.43	\$ -	\$ 12,457.33	\$ (3,596.90)

Service Address	Account Number	S A Number	Meter	Rate/Class
845 N 7TH ST PHIL, PA 191232008	323900622	6654332208	1755028	GS

Total Payments made on account May 3, 2012 - Jan. 7, 2020	Cumulative Late Payment Charge as of Jan. 7, 2020	Cumulative Unpaid Bill as of Jan. 7, 2020
6 \$	263.20 \$	19,732.45

Summary of Application of Payments to Account

Payment Date	Amount paid	Late Payment Charge Prior	Late Payment Charge after	Unpaid Bill Prior	Unpaid Bill After
8/21/2013	\$ 20,385.58	\$ 5,253.98	\$ -	\$ 29,983.51	\$ 14,851.91
7/30/2014	\$ 9,781.03	\$ 845.40	\$ 845.40	\$ 20,322.53	\$ 10,541.50
9/10/2014	\$ 9,781.03	\$ 1,171.12	\$ 620.87	\$ 11,753.64	\$ 2,524.86
1/11/2018	\$ 500.00	\$ 1,968.51	\$ 1,968.51	\$ 59,582.78	\$ 59,082.78
7/22/2019	\$ 87,554.50	\$ 1,968.51	\$ -	\$ 85,875.23	\$ 289.24
1/15/2021	\$ 17,754.11	\$ 263.20	\$ 56.27	\$ 19,732.45	\$ 2,185.27

Partial Payments:
Summary of Recalculated Amounts

PGW Exhibit BLC-3

Customer Name	From Date	To Date
Oak Lane Court Realty Co., LP c/o SBG Management	6/11/2008	1/22/2020

Total Number Accounts, Oak Lane Court Realty Co., LP c/o SBG Management	Total Payments made on all accounts June 8, 2008 - Jan. 22, 2020	Total Cumulative Late Payment Charges owed All Accounts as of Jan. 22, 2020	Total Cumulative Unpaid Bill owed All Accounts as of Jan. 22, 2020
2	89 \$	8,985.46 \$	4,290.43

Service Address	Account Number	S A Number	Meter	Rate/Class
1623 W CHELTEN AVE Apt A PHIL, PA 191263519	101551535	3338317341	2012780	GS

Total Payments made on account June 8, 2008 - Jan. 22, 2020	Cumulative Late Payment Charge as of Jan. 22, 2020	Cumulative Unpaid Bill as of Jan. 22, 2020
43	\$0.00	(\$13,028.33)

Summary of Application of Payments to Account

Payment Date	Amount paid	Late Payment Charge Prior	Late Payment Charge after	Unpaid Bill Prior	Unpaid Bill After
7/16/2008	\$ 1,204.18	\$ 200.41	\$ 126.21	\$ 2,765.51	\$ 1,635.53
8/12/2008	\$ 925.74	\$ 150.74	\$ 58.48	\$ 2,672.08	\$ 1,838.60
8/21/2008	\$ 1,764.24	\$ 86.05	\$ -	\$ 2,795.70	\$ 1,117.51
9/15/2008	\$ 957.10	\$ -	\$ -	\$ 1,117.51	\$ 160.41
10/16/2008	\$ 1,124.35	\$ 19.14	\$ 11.28	\$ 1,868.43	\$ 751.94
11/19/2008	\$ 751.94	\$ 22.55	\$ 11.27	\$ 2,049.25	\$ 1,308.59
12/18/2008	\$ 2,890.15	\$ 30.89	\$ -	\$ 3,882.33	\$ 1,023.07
1/27/2009	\$ 2,573.74	\$ 15.34	\$ -	\$ 3,700.85	\$ 1,142.45
3/10/2009	\$ 2,795.34	\$ 17.13	\$ -	\$ 3,937.79	\$ 1,159.58
5/18/2009	\$ 1,972.89	\$ 64.11	\$ 46.72	\$ 4,095.72	\$ 2,140.22
7/20/2009	\$ 4,982.33	\$ 173.71	\$ -	\$ 4,133.44	\$ (675.18)
8/26/2009	\$ 647.35	\$ -	\$ -	\$ (73.95)	\$ (721.30)
11/12/2009	\$ 40.31	\$ -	\$ -	\$ 378.49	\$ 338.18
11/18/2009	\$ 1,562.08	\$ 5.07	\$ -	\$ 1,116.05	\$ (440.96)
12/15/2009	\$ 777.87	\$ -	\$ -	\$ (440.96)	\$ (1,218.83)
4/19/2010	\$ 1,346.67	\$ 158.19	\$ 158.19	\$ 5,629.65	\$ 4,282.98
6/18/2010	\$ 650.82	\$ 296.43	\$ 296.43	\$ 5,310.69	\$ 4,956.30
7/7/2010	\$ 376.76	\$ 296.43	\$ 270.46	\$ 4,956.30	\$ 4,309.08
8/25/2010	\$ 230.90	\$ 403.18	\$ 403.18	\$ 5,158.95	\$ 4,928.05
11/16/2010	\$ 2,771.32	\$ 555.85	\$ 423.63	\$ 5,617.64	\$ 2,575.36
12/20/2010	\$ 1,271.03	\$ 519.27	\$ 381.03	\$ 5,121.64	\$ 3,988.85
2/8/2011	\$ 1,384.30	\$ 440.86	\$ 440.86	\$ 6,442.81	\$ 5,058.51
2/9/2011	\$ 2,520.06	\$ 440.86	\$ 59.83	\$ 5,058.51	\$ 2,919.48
3/18/2011	\$ 1,953.79	\$ 103.62	\$ 43.79	\$ 4,827.94	\$ 2,933.98
4/19/2011	\$ 1,957.67	\$ 160.48	\$ 116.69	\$ 6,283.45	\$ 4,369.57
5/18/2011	\$ 1,511.20	\$ 182.23	\$ 138.23	\$ 5,166.50	\$ 3,699.30

Partial Payments:
Summary of Recalculated Amounts

6/22/2011	\$ 796.93	\$	193.71	\$	193.71	\$	4,206.90	\$	3,409.97
8/17/2011	\$ 4,017.75	\$	301.41	\$	54.90	\$	4,093.52	\$	322.28
9/20/2011	\$ 322.28	\$	59.73	\$	4.83	\$	687.94	\$	420.56
10/12/2011	\$ 365.66	\$	4.83	\$	-	\$	420.56	\$	59.73
11/1/2011	\$ 548.52	\$	0.89	\$	-	\$	670.30	\$	122.67
11/22/2011	\$ 610.57	\$	1.84	\$	-	\$	1,465.44	\$	856.71
12/14/2011	\$ 1,342.77	\$	-	\$	-	\$	856.71	\$	(486.06)
2/29/2012	\$ 2,707.97	\$	79.27	\$	59.94	\$	6,313.88	\$	3,625.24
8/21/2013	\$ 14,386.11	\$	303.29	\$	-	\$	22,688.85	\$	8,606.03
6/10/2014	\$ 22,468.69	\$	278.76	\$	-	\$	14,002.22	\$	(8,087.71)
1/11/2018	\$ 500.00	\$	4,746.70	\$	4,740.16	\$	36,626.62	\$	36,133.16
7/18/2019	\$ 501.51	\$	16,982.03	\$	16,969.79	\$	60,040.15	\$	59,550.88
8/1/2019	\$ 104,580.02	\$	17,863.05	\$	-	\$	59,906.87	\$	(26,810.10)

Service Address	Account Number	S A Number	Meter	Rate/Class
1623 W CHELTEN AVE Apt B PHIL, PA 191263519	981038702	0606551072	2012799	G5

Total Payments made on account June 8, 2008 - Jan 22, 2020	Cumulative Late Payment Charge as of Jan. 22, 2020	Cumulative Unpaid Bill as of Jan. 22, 2020
49	\$8,985.46	\$17,318.76

Summary of Application of Payments to Account

Payment Date	Amount paid	Late Payment Charge Prior	Late Payment Charge after	Unpaid Bill Prior	Unpaid Bill After
7/16/2008	\$ 3,641.46	\$ 267.90	\$ 218.95	\$ 10,265.90	\$ 6,673.39
8/12/2008	\$ 5,476.07	\$ 319.05	\$ 100.10	\$ 8,310.16	\$ 3,053.04
8/21/2008	\$ 1,740.18	\$ 145.89	\$ 45.79	\$ 4,497.83	\$ 2,857.75
9/15/2008	\$ 1,444.49	\$ 45.79	\$ 14.26	\$ 2,857.75	\$ 1,444.79
10/16/2008	\$ 1,523.34	\$ 80.45	\$ 44.52	\$ 4,902.02	\$ 3,414.56
11/19/2008	\$ 1,955.84	\$ 96.78	\$ 51.21	\$ 6,201.34	\$ 4,302.02
12/18/2008	\$ 2,890.15	\$ 117.09	\$ 65.88	\$ 8,819.31	\$ 5,980.37
1/27/2009	\$ 4,427.29	\$ 155.58	\$ 89.70	\$ 10,580.13	\$ 6,218.72
3/10/2009	\$ 5,187.29	\$ 182.98	\$ 93.28	\$ 11,406.01	\$ 6,308.42
5/18/2009	\$ 4,599.76	\$ 342.72	\$ 249.44	\$ 13,818.62	\$ 9,312.14
7/20/2009	\$ 7,235.70	\$ 744.45	\$ 495.01	\$ 13,792.35	\$ 6,806.09
8/26/2009	\$ 5,378.29	\$ 597.10	\$ 289.93	\$ 7,876.41	\$ 2,805.29
9/23/2009	\$ 1,070.32	\$ 332.00	\$ 144.16	\$ 3,920.67	\$ 3,038.19
10/11/2009	\$ 1,115.38	\$ 189.73	\$ 17.44	\$ 4,212.97	\$ 3,199.68
11/18/2009	\$ 1,500.00	\$ 135.63	\$ 93.56	\$ 5,559.96	\$ 4,102.03
12/15/2009	\$ 2,380.54	\$ 93.56	\$ -	\$ 4,102.03	\$ 1,815.05
1/19/2010	\$ 2,778.07	\$ 27.22	\$ -	\$ 4,593.12	\$ 1,842.27
4/19/2010	\$ 3,461.13	\$ 456.56	\$ 428.93	\$ 15,408.94	\$ 11,975.44
6/18/2010	\$ 1,506.44	\$ 810.78	\$ 810.78	\$ 14,515.54	\$ 13,009.10
7/7/2010	\$ 1,033.76	\$ 810.78	\$ 726.39	\$ 13,009.10	\$ 12,059.73

Partial Payments:
Summary of Recalculated Amounts

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8/25/2010	\$ 776.13	\$ 1,099.81	\$ 1,099.81	\$ 13,554.62	\$ 12,778.49
11/16/2010	\$ 6,182.15	\$ 1,495.78	\$ 1,349.47	\$ 14,610.81	\$ 8,574.97
12/20/2010	\$ 2,321.61	\$ 1,639.27	\$ 1,441.04	\$ 13,673.75	\$ 11,550.37
2/8/2011	\$ 3,111.11	\$ 1,614.29	\$ 1,614.29	\$ 15,590.99	\$ 12,479.88
2/9/2011	\$ 4,237.97	\$ 1,614.29	\$ 463.05	\$ 12,479.88	\$ 9,393.15
3/18/2011	\$ 3,447.20	\$ 603.94	\$ 314.14	\$ 12,689.66	\$ 9,532.26
4/19/2011	\$ 3,398.44	\$ 648.82	\$ 475.57	\$ 15,457.16	\$ 12,231.97
5/18/2011	\$ 2,876.55	\$ 659.04	\$ 659.04	\$ 13,939.54	\$ 11,062.99
6/22/2011	\$ 1,707.57	\$ 824.98	\$ 684.09	\$ 12,130.37	\$ 10,563.69
6/30/2011	\$ 3,486.45	\$ 684.09	\$ 541.11	\$ 10,563.69	\$ 7,220.22
8/17/2011	\$ 829.00	\$ 770.14	\$ 770.14	\$ 8,830.25	\$ 8,001.25
9/20/2011	\$ 781.03	\$ 890.15	\$ 890.15	\$ 8,858.14	\$ 8,077.11
10/12/2011	\$ 856.89	\$ 890.15	\$ 698.45	\$ 8,077.11	\$ 7,411.92
11/1/2011	\$ 7,451.48	\$ 809.62	\$ 111.17	\$ 8,402.43	\$ 1,649.40
11/22/2011	\$ 990.51	\$ 135.91	\$ 135.91	\$ 3,725.50	\$ 2,734.99
12/14/2011	\$ 2,076.10	\$ 135.91	\$ -	\$ 2,734.99	\$ 794.80
2/29/2012	\$ 3,188.42	\$ 149.93	\$ 92.92	\$ 8,961.08	\$ 5,829.67
8/21/2013	\$ 19,527.69	\$ 4,988.30	\$ 3,163.07	\$ 31,681.28	\$ 13,978.82
6/10/2014	\$ 36,554.96	\$ 4,216.12	\$ -	\$ 19,624.07	\$ (12,711.77)
1/11/2018	\$ 500.00	\$ 15,987.08	\$ 15,980.75	\$ 48,135.57	\$ 47,641.90
8/1/2019	\$ 85,275.41	\$ 33,010.32	\$ 7,837.63	\$ 71,188.57	\$ 11,085.85

Partial Payments:
Summary of Recalculated Amounts

PGW Exhibit BLC-3

Customer Name	From Date	To Date
Simon Garden Realty Co., LP c/o SBG Management	8/20/2011	1/4/2020

Total Number Accounts, Simon Garden Realty Co., LP c/o SBG Management	Total Payments made on all accounts Aug. 20, 2011 - Jan. 4, 2020	Total Cumulative Late Payment Charges owed All Accounts as of Jan. 4, 2020	Total Cumulative Unpaid Bill owed All Accounts as of Jan. 4, 2020
4	36 \$	8,128.03 \$	26,310.52

Service Address	Account Number	S A Number	Meter	Rate/Class
6731 MUSGRAVE ST Apt A PHIL, PA 191192168	539547187	4395848077	2035836	GS

Total Payments made on account Aug. 20, 2011 - Jan. 4, 2020	Cumulative Late Payment Charge as of Jan. 4, 2020	Cumulative Unpaid Bill as of Jan. 4, 2020
11	\$474.90	\$3,033.39

Summary of Application of Payments to Account						
Payment Date	Amount paid	Late Payment Charge Prior	Late Payment Charge after	Unpaid Bill Prior	Unpaid Bill After	
8/20/2011	\$ 36.05	\$ 103,393.58	\$ 103,393.58	\$ 196,540.81	\$ 196,504.76	
7/11/2012	\$ 358,671.85	\$ 131,348.08	\$ -	\$ 227,297.93	\$ (31.84)	
8/21/2013	\$ 34,545.28	\$ 2,815.19	\$ 474.32	\$ 33,074.43	\$ 870.02	
7/30/2014	\$ 14,910.93	\$ 2,710.73	\$ 1,833.37	\$ 29,030.52	\$ 14,996.95	
9/10/2014	\$ 13,737.93	\$ 2,285.13	\$ 1,302.50	\$ 15,295.09	\$ 2,539.79	
1/11/2018	\$ 500.00	\$ 2,583.55	\$ 2,583.55	\$ 22,810.06	\$ 22,310.06	
5/6/2019	\$ 135.04	\$ 2,583.55	\$ 2,583.55	\$ 22,310.06	\$ 22,175.02	
5/17/2019	\$ 135.04	\$ 2,583.55	\$ 2,583.55	\$ 22,175.02	\$ 22,039.98	
7/12/2019	\$ 190.63	\$ 2,583.55	\$ 2,583.55	\$ 22,065.62	\$ 21,874.99	
7/18/2019	\$ 104.21	\$ 2,583.55	\$ 2,583.55	\$ 21,874.99	\$ 21,770.78	
8/1/2019	\$ 24,384.30	\$ 2,583.55	\$ -	\$ 21,770.78	\$ (29.97)	

Service Address	Account Number	S A Number	Meter	Rate/Class
6731 MUSGRAVE ST Apt A PHIL, PA 191192168	539547187	5910043047	2035836	GS

Total Payments made on account Aug. 20, 2011 - Jan. 4, 2020	Cumulative Late Payment Charge N/A See Acct 7187	Cumulative Unpaid Bill N/A See Acct 7187
5	\$ -	\$ -

Summary of Application of Payments to Account						
Payment Date	Amount paid	Late Payment Charge Prior	Late Payment Charge after	Unpaid Bill Prior	Unpaid Bill After	
5/6/2019	\$ 69.42	\$ 2,249.08	\$ 2,248.07	\$ 15,301.91	\$ 15,233.50	
5/17/2019	\$ 69.42	\$ 2,248.07	\$ 2,248.07	\$ 15,863.05	\$ 15,793.63	
7/12/2019	\$ 131.22	\$ 2,722.97	\$ 2,722.92	\$ 15,906.26	\$ 15,775.04	

Partial Payments:
Summary of Recalculated Amounts

7/18/2019	\$	71.74	\$	2,722.97	\$	2,718.05	\$	15,755.04	\$	15,708.22
8/1/2019	\$	17,634.15	\$	2,718.05	\$	474.90	\$	15,708.22	\$	317.22

Service Address	Account Number	S A Number	Meter	Rate/Class
6731 MUSGRAVE ST Apt B PHIL, PA 191192168	539547187	8569221065	2035831	GS

Total Payments made on account Aug. 20, 2011 - Jan. 4, 2020	Cumulative Late Payment Charge as of Jan. 4, 2020	Cumulative Unpaid Bill as of Jan. 4, 2020
10	\$7,653.13	\$14,585.15

Summary of Application of Payments to Account

Payment Date	Amount paid	Late Payment Charge Prior	Late Payment Charge after	Unpaid Bill Prior	Unpaid Bill After
8/20/2011	\$ 35.33	\$ 123,257.03	\$ 123,257.03	\$ 166,297.85	\$ 166,262.52
7/11/2012	\$ 316,767.04	\$ 145,931.59	\$ -	\$ 170,803.58	\$ (31.87)
8/21/2013	\$ 7,138.91	\$ 566.40	\$ -	\$ 6,738.93	\$ 166.41
7/30/2014	\$ 3,737.54	\$ 540.15	\$ 480.51	\$ 8,896.52	\$ 5,218.62
9/10/2014	\$ 4,195.58	\$ 650.19	\$ 410.01	\$ 7,049.93	\$ 3,094.53
5/6/2019	\$ 740.76	\$ 22,094.56	\$ 21,976.27	\$ 131,497.12	\$ 130,874.65
5/17/2019	\$ 740.76	\$ 21,976.27	\$ 21,854.23	\$ 133,714.83	\$ 133,096.11
7/12/2019	\$ 1,147.80	\$ 25,868.81	\$ 25,699.13	\$ 135,322.48	\$ 134,344.36
7/18/2019	\$ 627.50	\$ 25,699.13	\$ 25,699.13	\$ 134,344.36	\$ 133,716.86
8/1/2019	\$ 151,586.91	\$ 27,704.88	\$ 7,608.46	\$ 133,716.86	\$ 2,226.37

Service Address	Account Number	S A Number	Meter	Rate/Class
6732 CHEW AVE Apt M2 PHIL, PA 191191910	539547187	1162325601	1944659	GS

Total Payments made on account Aug. 20, 2011 - Jan. 4, 2020	Cumulative Late Payment Charge as of Jan. 4, 2020	Cumulative Unpaid Bill as of Jan. 4, 2020
10	\$0.00	\$8,691.98

Summary of Application of Payments to Account

Payment Date	Amount paid	Late Payment Charge Prior	Late Payment Charge after	Unpaid Bill Prior	Unpaid Bill After
8/20/2011	\$ 28.55	\$ 91,621.64	\$ 91,621.64	\$ 145,115.04	\$ 145,086.49
7/11/2012	\$ 271,519.09	\$ 111,840.14	\$ -	\$ 159,145.57	\$ (533.38)
8/21/2013	\$ 16,689.92	\$ 1,332.79	\$ -	\$ 16,280.42	\$ 923.29
7/30/2014	\$ 7,684.01	\$ 1,299.52	\$ 1,006.27	\$ 17,196.32	\$ 9,805.56
9/10/2014	\$ 8,398.97	\$ 1,309.47	\$ 552.62	\$ 10,805.63	\$ 3,163.51
5/6/2019	\$ 54.75	\$ 1,329.54	\$ 1,329.54	\$ 8,944.67	\$ 8,889.92
5/17/2019	\$ 54.75	\$ 1,329.54	\$ 1,329.54	\$ 8,917.09	\$ 8,862.34
7/12/2019	\$ 77.70	\$ 1,329.54	\$ 1,329.54	\$ 8,916.68	\$ 8,838.98
7/18/2019	\$ 42.48	\$ 1,329.54	\$ 1,329.54	\$ 8,838.98	\$ 8,796.50
8/1/2019	\$ 9,966.42	\$ 1,461.48	\$ -	\$ 8,796.50	\$ 291.56

Exhibit BLC-4

Partial Payment
Balance Comparisons

PGW Exhibit BLC-4

No.	SBG Entity		Late Payment Charges	Gas Service	Data File(s) Reference and Notes
1	Colonial Garden Realty Co., LP				5425-7 Wayne Ave, M1 - Older 5425-7 Wayne Ave, M1
	Partial payment period from November 4, 2011 to January 24, 2020				
	Old Account Closed	8-Feb-18	\$0.00	\$0.00	
	Recalculation as of	8-Feb-18	\$0.00	(\$1,133.01)	Old Data File
		Subtotal	\$0.00	\$1,133.01	
	Original Calculation, as of Bill for	7-Jan-20	\$0.00	\$1,218.44	Newer Data File; No LPCs
	Recalculation as of	7-Jan-20	\$0.00	\$1,218.44	
		Subtotal	\$0.00	\$0.00	
		Difference	\$0.00	\$1,133.01	
2	Colonial Garden Realty Co., LP				5425-7 Wayne Ave, M2 Older 5425-7 Wayne Ave, M2
	Partial payment period from November 4, 2011 to January 24, 2020				
	Old Account Closed	8-Feb-18	\$0.00	\$0.00	
	Recalculation as of	8-Feb-18	\$0.00	(\$1,160.37)	Old Data File
		Subtotal	\$0.00	\$1,160.37	
	Original Calculation, as of Bill for	7-Jan-20	\$0.00	\$1,196.19	Newer Data File; No LPCs
	Recalculation as of	7-Jan-20	\$0.00	\$1,196.19	
		Subtotal	\$0.00	\$0.00	
		Difference	\$0.00	\$1,160.37	

Partial Payment
Balance Comparisons

PGW Exhibit BLC-4

No.	SBG Entity		Late Payment Charges	Gas Service	Data File(s) Reference and Notes
3	Elrae Garden Realty Co., LP				3608 Spring Garden St, M1
	Partial payment period from April 9, 2012 to January 24, 2020				
	Account Closed	20-Feb-16	\$0.00	(\$2,638.62)	
	Recalculation as of	20-Feb-16	\$0.00	(\$3,235.21)	
		Difference	\$0.00	\$596.59	
4	Elrae Garden Realty Co., LP				3610 Spring Garden St, M1
	Partial payment period from April 9, 2012 to January 24, 2020				
	Account Closed	20-Feb-16	\$0.00	\$179.54	
	Recalculation as of	20-Feb-16	\$0.00	(\$549.38)	
		Difference	\$0.00	\$728.92	
5	Elrae Garden Realty Co., LP				3610 Spring Garden St, M2
	Partial payment period from April 9, 2012 to January 24, 2020				
	Payment of	21-Sep-15	\$0.00	\$0.00	
	Recalculation as of	21-Sep-15	\$0.00	(\$218.28)	
		Difference	\$0.00	\$218.28	
6	Fairmount Manor Realty Co., LP				606 Marshall St, BLDG A
	Partial payment period from April 9, 2012 to January 24, 2020				
	Original Calculation, as of Bill for	7-Jan-20	\$354.35	\$12,028.50	
	Recalculation as of	7-Jan-20	\$225.31	\$12,028.50	
		Difference	\$129.04	\$0.00	

Partial Payment
Balance Comparisons

PGW Exhibit BLC-4

No.	SBG Entity		Late Payment Charges	Gas Service	Data File(s) Reference and Notes
7	Fairmount Manor Realty Co., LP				615 N 7th St, BLDG G
	Partial payment period from April 9, 2012 to January 24, 2020				
	Original Calculation, as of Bill for	7-Jan-20	\$800.87	\$13,797.71	
	Recalculation as of	7-Jan-20	\$352.07	\$13,797.71	
		Difference	\$448.80	\$0.00	
8	Fairmount Manor Realty Co., LP				620 N Marshall St, BLDG B
	Partial payment period from April 9, 2012 to January 24, 2020				
	Original Calculation, as of Bill for	7-Jan-20	\$6,778.38	\$10,307.59	
	Recalculation as of	7-Jan-20	\$5,647.38	\$10,307.59	
		Difference	\$1,131.00	\$0.00	
9	Fairmount Manor Realty Co., LP				625 N 7th St, BLDG F
	Partial payment period from April 9, 2012 to January 24, 2020				
	Original Calculation, as of Bill for	7-Jan-20	\$6,956.37	\$8,303.50	
	Recalculation as of	7-Jan-20	\$5,017.40	\$8,303.50	
		Difference	\$1,938.97	\$0.00	
10	Fairmount Manor Realty Co., LP				627 N Marshall St, BLDG J
	Partial payment period from April 9, 2012 to January 24, 2020				
	Original Calculation, as of Bill for	7-Jan-20	\$9,967.00	\$12,948.64	
	Recalculation as of	7-Jan-20	\$9,186.93	\$12,948.64	
		Difference	\$780.07	\$0.00	

Partial Payment
Balance Comparisons

PGW Exhibit BLC-4

No.	SBG Entity		Late Payment Charges	Gas Service	Data File(s) Reference and Notes
11	Fairmount Manor Realty Co., LP				628 N Marshall St, BLDG C
	Partial payment period from April 9, 2012 to January 24, 2020				
	Original Calculation, as of Bill for	7-Jan-20	\$8,571.19	\$14,127.90	
	Recalculation as of	7-Jan-20	\$7,481.06	\$14,127.90	
		Difference	\$1,090.13	\$0.00	
12	Fairmount Manor Realty Co., LP				634 N Marshall St, Bldg H 634 N Marshall St, H2 634 N Marshall St, H4 634 N Marshall St, H8 634 N Marshall St, H12
	Partial payment period from April 9, 2012 to January 24, 2020				
	Original Calculation, as of Bill for	7-Jan-20	\$7,035.43	\$8,567.09	Building H. Other files did not have payments
	Recalculation as of	7-Jan-20	\$5,623.20	\$8,567.09	
		Difference	\$1,412.23	\$0.00	
13	Fairmount Manor Realty Co., LP				639 N 7th St, BLDG E
	Partial payment period from April 9, 2012 to January 24, 2020				
	Original Calculation, as of Bill for	7-Jan-20	\$7,319.55	\$9,013.91	
	Recalculation as of	7-Jan-20	\$6,285.03	\$9,013.91	
		Difference	\$1,034.52	\$0.00	
14	Fairmount Manor Realty Co., LP				640 N Marshall St, BLDG D
	Partial payment period from April 9, 2012 to January 24, 2020				
	Original Calculation, as of Bill for	7-Jan-20	\$10,156.47	\$14,992.55	
	Recalculation as of	7-Jan-20	\$8,680.27	\$14,992.55	
		Difference	\$1,476.20	\$0.00	

Partial Payment
Balance Comparisons

PGW Exhibit BLC-4

No.	SBG Entity		Late Payment Charges	Gas Service	Data File(s) Reference and Notes
15	Fairmount Manor Realty Co., LP				641 N. Marshall St, BLDG I 641 N Marshall St,I4 641 N Marshall St,I11 641 N Marshall St,I2
	Partial payment period from April 9, 2012 to January 24, 2020				
	Original Calculation, as of Bill for	7-Jan-20	\$9,389.63	\$13,757.39	Building I; Other files did not have payments
	Recalculation as of	7-Jan-20	\$8,141.62	\$13,757.39	
		Difference	\$1,248.01	\$0.00	
16	Fairmount Manor Realty Co., LP				700 N Marshall St
	Partial payment period from April 9, 2012 to January 24, 2020				
	Account Closed	22-Jul-10	\$0.00	\$0.00	
	Recalculation as of	22-Jul-10	\$0.00	\$0.00	
		Difference	\$0.00	\$0.00	
17	Fairmount Manor Realty Co., LP				702 N Marshall St, BLDG J
	Partial payment period from April 9, 2012 to January 24, 2020				
	Account Closed	16-Apr-19	\$0.00	\$0.00	
	Recalculation as of	16-Apr-19	\$0.00	\$0.00	
		Difference	\$0.00	\$0.00	
18	Fairmount Manor Realty Co., LP				704 N Marshall
	Partial payment period from April 9, 2012 to January 24, 2020				
	Account Closed	3-May-10	\$0.00	\$0.00	
	Recalculation as of	3-May-10	\$0.00	\$0.00	
		Difference	\$0.00	\$0.00	

Partial Payment
Balance Comparisons

PGW Exhibit BLC-4

No.	SBG Entity		Late Payment Charges	Gas Service	Data File(s) Reference and Notes
19	Fern Rock Realty Co., LP				920-932 W Godfrey Ave, HH
	Partial payment period from June 8, 2008 to January 24, 2020				
	Original Calculation, as of Bill for	8-Jan-20	\$74,716.32	\$101,691.55	
	Recalculation as of	8-Jan-20	\$69,911.85	\$101,691.55	
		Difference	\$14,804.47	\$0.00	
20	Fern Rock Realty Co., LP				920-932 W Godfrey Ave, AWH
	Partial payment period from June 8, 2008 to January 24, 2020				
	Original Calculation, as of Bill for	8-Jan-20	\$34,337.21	\$56,966.90	
	Recalculation as of	8-Jan-20	\$30,505.50	\$56,966.90	
		Difference	\$3,831.71	\$0.00	
21	Fern Rock Realty Co., LP				924-938 W Godfrey Ave, HH 934-938 W Godfrey Ave, AWH
	Partial payment period from June 8, 2008 to January 24, 2020				
	Original Calculation, as of Bill for	8-Jan-20	\$6,229.56	\$46,264.32	HH file
	Recalculation as of	8-Jan-20	\$2,990.74	\$46,264.32	
		Subtotal	\$3,238.82	\$0.00	
	Original Calculation, as of Bill for	8-Jan-20	\$19,171.02	\$28,379.46	AWH file
	Recalculation as of	8-Jan-20	\$15,047.49	\$28,379.46	
		Subtotal	\$4,123.53	\$0.00	
		Difference	\$7,362.35	\$0.00	

Partial Payment
Balance Comparisons

PGW Exhibit BLC-4

No.	SBG Entity		Late Payment Charges	Gas Service	Data File(s) Reference and Notes
22	Marchwood Realty Co., LP				5515 Wissahickon Ave, Pri A
	Partial payment period from June 8, 2008 to January 24, 2020				
	Original Calculation, as of Bill for	8-Jan-20	\$5,358.08	\$8,878.38	
	Recalculation as of	8-Jan-20	\$4,622.61	\$8,878.38	
		Difference	\$735.47	\$0.00	
23	Marchwood Realty Co., LP				5515 Wissahickon Ave, Pri B
	Partial payment period from June 8, 2008 to January 24, 2020				
	Original Calculation, as of Bill for	8-Jan-20	\$5,144.04	\$8,440.57	
	Recalculation as of	8-Jan-20	\$4,875.89	\$8,440.57	
		Difference	\$268.15	\$0.00	
24	Marshall Square Realty Co., LP				844 N 5th St, 4B
	Partial payment period from April 9, 2012 to January 24, 2020				
	Original Calculation, as of Bill for	7-Jan-20	\$5,289.92	\$2,584.80	
	Recalculation as of	7-Jan-20	\$8.28	\$2,584.80	
		Difference	\$5,281.64	\$0.00	
25	Marshall Square Realty Co., LP				845 N 7th St
	Partial payment period from April 9, 2012 to January 24, 2020				
	Original Calculation, as of Bill for	7-Jan-20	\$473.24	\$19,732.45	
	Recalculation as of	7-Jan-20	\$263.20	\$19,732.45	
		Difference	\$210.04	\$0.00	

Partial Payment
Balance Comparisons

PGW Exhibit BLC-4

No.	SBG Entity		Late Payment Charges	Gas Service	Data File(s) Reference and Notes
26	Oak Lane Court Realty Co., LP				1623 Chelton Ave, A
	Partial payment period from June 8, 2008 to January 24, 2020				
	Original Calculation, as of Bill for	22-Jan-20	\$0.00	(\$12,773.46)	
	Recalculation as of	22-Jan-20	\$0.00	(\$13,028.33)	
		Difference	\$0.00	\$254.87	
27	Oak Lane Court Realty Co., LP				1623 Chelton Ave, B
	Partial payment period June 8, 2008 to January 24, 2020				
	Original Calculation, as of Bill for	22-Jan-20	\$11,786.37	\$17,318.76	
	Recalculation as of	22-Jan-20	\$8,985.46	\$17,318.76	
		Difference	\$2,800.91	\$0.00	
28	Simon Garden Realty Co., LP				6731 Musgrave St, A Older 6731 Musgrave St, A
	Partial payment period from August 20, 2011 to January 24, 2020				
	Original Calculation, as of Bill for	4-Jan-20	\$479.04	\$3,033.39	Old Data File; Newer data file did not have payments
	Recalculation as of	4-Jan-20	\$474.90	\$3,033.39	
		Difference	\$4.14	\$0.00	
29	Simon Garden Realty Co., LP				6731 Musgrave St, B
	Partial payment period from August 20, 2011 to January 24, 2020				
	Original Calculation, as of Bill for	4-Jan-20	\$8,041.70	\$14,585.15	
	Recalculation as of	4-Jan-20	\$7,653.13	\$14,585.15	
		Difference	\$388.57	\$0.00	

Partial Payment
Balance Comparisons

PGW Exhibit BLC-4

No	SBG Entity		Late Payment Charges	Gas Service	Data File(s) Reference and Notes
30	Simon Garden Realty Co., LP				6732 Chew Ave, M2
Partial payment period from August 20, 2011 to January 24, 2020					
	Original Calculation, as of Bill for	4-Jan-20	\$26.33	\$8,691.98	
	Recalculation as of	4-Jan-20	\$0.00	\$8,691.98	
		Difference	\$26.33	\$0.00	
TOTALS					
			\$46,402.75	\$4,092.04	
CONSOLIDATED TOTAL					
			\$50,494.79		

Exhibit BLC-5

Docketed Liens
Summary of Liens

PGW Exhibit BLC-5

Docketed Lien Tally to October 4, 2022					
Owner	Prior Hearing Exhibits (As Updated)	Additional Liens			SubTotals
Colonial Garden	15	7			22
Elrae Garden	95	0			95
Fairmount	155	7			162
Fern Rock	35	7			42
Marchwood	33	0			33
Marshall Square	16	0			16
Oak Lane	21	8			29
Simon Garden	34	6			40
Subtotals	404	35	Total		439
Docketed Lien Tally by Dates					
Colonial Garden	15	docketed liens between May 11, 2009 and May 23, 2012			
	7	docketed Liens May 24, 2012 and July 23, 2014			
	0	docketed liens on and after July 24, 2014			
Elrae Garden	95	docketed liens between May 11, 2009 and April 23, 2014			
	0	docketed liens on and after April 24, 2014			
Fairmount	155	docketed liens between May 11, 2009 and August 1, 2014			
	7	docketed liens between August 1, 2014 and April 19, 2016			
	0	docketed liens on and after April 20, 2016			
Fern Rock	35	docketed liens between June 6, 2009 and July 21, 2012			
	7	docketed liens between July 22, 2012 and July 23, 2014			
	0	docketed liens on and after July 24, 2014			
Marchwood	33	docketed liens between June 6, 2009 and July 24, 2014			
	0	docketed liens on and after July 24, 2014			
Marshall Square	16	docketed liens between May 11, 2009 and July 23, 2014			
	0	docketed liens on and after July 24, 2014			

Docketed Liens
Summary of Liens

PGW Exhibit BLC-5

Oak Lane	21	docketed liens between June 6, 2009 and August 29, 2012
	8	docketed liens between August 30, 2012 and March 22, 2014
	0	docketed liens on and after March 23, 2014
Simon Garden	34	docketed liens between May 11, 2009 and July 10, 2012
	6	docketed liens between July 9, 2009 and July 23, 2014
	0	docketed liens on and after July 24, 2014
Date Comparisons for Docketing Liens versus selected decisions		
C-2012-2304183 (Colonial Garden); C-2012-2304324 (Simon Garden)		
Initial Decision issued September 17, 2015		
Colonial Garden	0	docketed liens on or after September 17, 2015
Elrae Garden	0	docketed liens on or after September 17, 2015
Fairmount	2	docketed liens on or after September 17, 2015
Fern Rock	0	docketed liens on or after September 17, 2015
Marchwood	0	docketed liens on or after September 17, 2015
Marshall Square	0	docketed liens on or after September 17, 2015
Oak Lane	0	docketed liens on or after September 17, 2015
Simon Garden	0	docketed liens on or after September 17, 2015
C-2012-2304183 (Colonial Garden); C-2012-2304324 (Simon Garden)		
Opinion and Order of the Commission issued December 8, 2016 ("December 2016 Order")		
Colonial Garden	0	docketed liens on or after December 8, 2016
Elrae Garden	0	docketed liens on or after December 8, 2016
Fairmount	0	docketed liens on or after December 8, 2016
Fern Rock	0	docketed liens on or after December 8, 2016
Marchwood	0	docketed liens on or after December 8, 2016
Marshall Square	0	docketed liens on or after December 8, 2016
Oak Lane	0	docketed liens on or after December 8, 2016
Simon Garden	0	docketed liens on or after December 8, 2016
PGW II: Pennsylvania Supreme Court, 249 A.3d 963 (Pa. April 29, 2021)		
Colonial Garden	0	docketed liens on or after April 29, 2021
Elrae Garden	0	docketed liens on or after April 29, 2021

Docketed Liens
Summary of Liens

PGW Exhibit BLC-5

Fairmount	0	docketed liens on or after April 29, 2021		
Fern Rock	0	docketed liens on or after April 29, 2021		
Marchwood	0	docketed liens on or after April 29, 2021		
Marshall Square	0	docketed liens on or after April 29, 2021		
Oak Lane	0	docketed liens on or after April 29, 2021		
Simon Garden	0	docketed liens on or after April 29, 2021		
Date for Satisfaction of Last Docketed Lien				
Colonial Garden		January 19, 2018		
Elrae Garden		October 7, 2015		
Fairmount		August 5, 2014	Certain liens vacated as of	September 23, 2022
Fern Rock		September 26, 2014	Certain liens vacated as of	September 23, 2022
Marchwood		September 26, 2014		
Marshall Square		September 26, 2014		
Oak Lane		August 23, 2013	Certain liens vacated as of	June 11, 2014
Simon Garden		September 26, 2014		

Docketed Liens
Summary of Lien Amounts

PGW Exhibit BLC-5

Hypothetical Application of Interest to Lien Amounts				
Full Retroactivity of PGW II:		Maximum Potential Refund/Credit, if Paid:		
Owner	Prior Hearing Exhibits (As Updated)	Additional Liens	SubTotals	
Colonial Garden	\$38,906.80	\$5,246.07	\$44,152.87	
Elrae Garden	\$29,192.53	\$0.00	\$29,192.53	
Fairmount	\$84,325.79	\$0.00	\$84,325.79	
Fern Rock	\$17,130.40	\$4,225.02	\$21,355.42	
Marchwood	\$24,793.31	\$0.00	\$24,793.31	
Marshall Square	\$65,062.90	\$0.00	\$65,062.90	
Oak Lane	\$6,150.43	\$1,395.13	\$7,545.56	
Simon Garden	\$214,524.25	\$1,784.81	\$216,309.06	
Total			\$492,737.43	
Limited Retroactivity of PGW II:		Maximum Potential Refund/Credit, if Paid:		
Owner	Prior Hearing Exhibits (As Updated)	Additional Liens	SubTotals	
Colonial Garden	\$38,906.80	\$5,246.07	\$44,152.87	
Elrae Garden	\$0.00	\$0.00	\$0.00	
Fairmount	\$0.00	\$0.00	\$0.00	
Fern Rock	\$0.00	\$4,225.02	\$4,225.02	
Marchwood	\$0.00	\$0.00	\$0.00	
Marshall Square	\$0.00	\$0.00	\$0.00	
Oak Lane	\$0.00	\$1,395.13	\$1,395.13	
Simon Garden	\$214,524.25	\$1,784.81	\$216,309.06	
Total			\$266,082.07	
The limited retroactivity of PGW II is established in PGW II				
PGW presented arguments on the limited retroactivity of PGW II in PGW's Motion to Dismiss				

#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details	Hypothetical Application of Interest to Lien Amounts			
							Billing Periods	1.50%	0.50%	Difference
Prior Hearing Exhibit (As Updated)										
1	Colonial Garden	90635842	July 9, 2009	\$131,983.18	Vacated	August 26, 2009	0.00	\$0.00	\$0.00	\$0.00
2	Colonial Garden	91231033	December 17, 2009	\$66,062.14	Vacated	August 4, 2011	0.00	\$0.00	\$0.00	\$0.00
3	Colonial Garden	91231034	December 17, 2009	\$85,104.42	Satisfied	November 5, 2011	22.93	\$29,275.92	\$9,758.64	\$19,517.28
4	Colonial Garden	100131129	January 27, 2010	\$6,180.72	Satisfied	November 5, 2011	21.57	\$1,999.46	\$666.49	\$1,332.98
5	Colonial Garden	100531545	May 14, 2010	\$74,368.76	Vacated	November 22, 2010	0.00	\$0.00	\$0.00	\$0.00
6	Colonial Garden	101135001	November 22, 2010	\$30,183.76	Vacated	November 22, 2010	0.00	\$0.00	\$0.00	\$0.00
7	Colonial Garden	101135002	November 22, 2010	\$44,238.50	Satisfied	November 5, 2011	11.60	\$7,697.50	\$2,565.83	\$5,131.67
8	Colonial Garden	110232566	February 18, 2011	\$50,483.29	Satisfied	November 5, 2011	8.67	\$6,580.23	\$2,186.74	\$4,393.49
9	Colonial Garden	110831156	August 10, 2011	\$11,587.13	Satisfied	November 5, 2011	2.90	\$504.04	\$168.01	\$336.03
10	Colonial Garden	110831155	August 10, 2011	\$47,171.25	Satisfied	November 5, 2011	2.90	\$2,051.95	\$683.98	\$1,367.97
11	Colonial Garden	111230215	December 3, 2011	\$4,717.76	Satisfied	August 22, 2013	20.93	\$1,481.38	\$493.79	\$987.58
12	Colonial Garden	111230110	December 3, 2011	\$6,358.33	Satisfied	September 26, 2014	34.27	\$3,268.18	\$1,089.39	\$2,178.79
13	Colonial Garden	120130680	January 12, 2012	\$1,942.00	Satisfied	September 26, 2014	32.93	\$959.35	\$319.78	\$639.57
14	Colonial Garden	120130682	January 12, 2012	\$2,623.99	Satisfied	September 26, 2014	32.93	\$1,296.25	\$432.08	\$864.17
15	Colonial Garden	120532629	May 23, 2012	\$3,342.74	Satisfied	September 26, 2014	28.53	\$1,430.69	\$476.90	\$953.80
16	Colonial Garden	120532630	May 23, 2012	\$4,287.96	Satisfied	September 26, 2014	28.53	\$1,835.25	\$611.75	\$1,223.50
Lien not shown on Prior Hearing Exhibit							Subtotals	\$58,360.20	\$19,453.40	\$38,906.80
Additional Liens (May 23, 2012 to October 4, 2022)										
17	Colonial Garden	130632839	June 29, 2013	\$12,771.74	Vacated	July 16, 2013	0.00	\$0.00	\$0.00	\$0.00
18	Colonial Garden	130632840	June 29, 2013	\$10,508.68	Vacated	July 16, 2013	0.00	\$0.00	\$0.00	\$0.00
19	Colonial Garden	130731925	July 17, 2013	\$6,682.30	Satisfied	August 23, 2013	1.23	\$123.62	\$41.21	\$82.42
20	Colonial Garden	130731296	July 23, 2013	\$7,873.06	Satisfied	August 23, 2013	1.03	\$122.03	\$40.68	\$81.35
21	Colonial Garden	140732927	July 23, 2014	\$17,039.28	Satisfied	September 26, 2014	2.17	\$353.78	\$184.59	\$369.18
22	Colonial Garden	140732926	July 23, 2014	\$11,080.99	Satisfied	January 19, 2018	42.53	\$7,069.67	\$2,356.56	\$4,713.11
							Subtotals	\$7,869.10	\$2,623.03	\$5,246.07
							Maximum Potential Refund/Credit, if Paid by Colonial Garden			\$44,152.87
							Limitations Period for 2015 Complaint - June 9, 2012 to November 1, 2022			\$5,246.07
							(Includes Liens in Prior Hearing Exhibits, if Applicable)			

#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details	Hypothetical Application of Interest to Lien Amounts			
							Billing Periods	1.50%	0.50%	Difference
Prior Hearing Exhibit (As Updated)										
1	Elrae Garden	71235053	December 7, 2007	\$4,751.58	N/A	May 27, 2015	0.00	\$0.00	\$0.00	\$0.00
2	Elrae Garden	100130811	January 1, 2010	\$3,141.63	Vacated	May 27, 2015	0.00	\$0.00	\$0.00	\$0.00
3	Elrae Garden	100130824	January 22, 2010	\$427.70	Satisfied	April 10, 2012	26.97	\$173.00	\$57.67	\$115.34
4	Elrae Garden/SBG	100130808	January 22, 2010	\$764.81	Satisfied	April 10, 2012	26.67	\$305.32	\$101.77	\$203.55
5	Elrae Garden/SDG	100130807	January 22, 2010	\$20,984.69	Satisfied	April 10, 2012	26.57	\$8,468.31	\$2,820.44	\$5,668.87
6	Elrae Garden/SBG	100130806	January 22, 2010	\$21,580.52	Satisfied	April 10, 2012	26.97	\$8,729.32	\$2,909.77	\$5,819.55
7	Elrae Garden/SBG	100230049	February 1, 2010	\$1,832.46	Vacated	August 4, 2010	0.00	\$0.00	\$0.00	\$0.00
8	Elrae Garden/SBG	100230051	February 3, 2010	\$122.68	Satisfied	April 10, 2012	26.60	\$168.65	\$58.22	\$112.43
9	Elrae Garden	100230073	February 2, 2010	\$447.51	Vacated	August 4, 2010	0.00	\$0.00	\$0.00	\$0.00
10	Elrae Garden	100230059	February 2, 2010	\$783.29	Satisfied	April 10, 2012	26.60	\$312.53	\$104.18	\$208.36
11	Elrae Garden	100230076	February 2, 2010	\$814.67	Vacated	August 4, 2010	0.00	\$0.00	\$0.00	\$0.00
12	Elrae Garden	100230061	February 2, 2010	\$848.48	Satisfied	April 10, 2012	26.60	\$338.54	\$112.85	\$225.70
13	Elrae Garden	100230068	February 2, 2010	\$951.30	Satisfied	April 10, 2012	26.60	\$379.57	\$126.52	\$253.05
14	Elrae Garden/SBG	100230079	February 2, 2010	\$965.73	Vacated	May 27, 2015	0.00	\$0.00	\$0.00	\$0.00
15	Elrae Garden/SBG	100230048	February 2, 2010	\$1,307.13	Satisfied	April 10, 2012	26.60	\$521.54	\$173.85	\$347.70
16	Elrae Garden	100230055	February 2, 2010	\$1,341.38	Vacated	August 4, 2010	0.00	\$0.00	\$0.00	\$0.00
17	Elrae Garden	100230065	February 2, 2010	\$1,390.09	Satisfied	April 10, 2012	26.60	\$554.65	\$184.88	\$369.78
18	Elrae Garden	100230054	February 2, 2010	\$1,642.39	Satisfied	April 10, 2012	26.60	\$655.31	\$218.44	\$436.88
19	Elrae Garden	100230077	February 2, 2010	\$1,760.69	Satisfied	January 28, 2012	24.17	\$638.25	\$212.75	\$425.50
20	Elrae Garden	100230062	February 2, 2010	\$1,770.21	Vacated	August 4, 2010	0.00	\$0.00	\$0.00	\$0.00
21	Elrae Garden	100230075	February 2, 2010	\$1,993.43	Vacated	August 4, 2010	0.00	\$0.00	\$0.00	\$0.00
22	Elrae Garden	100230071	February 2, 2010	\$2,182.23	Vacated	August 4, 2010	0.00	\$0.00	\$0.00	\$0.00
23	Elrae Garden/SBG	100230050	February 2, 2010	\$2,464.51	Satisfied	April 10, 2012	26.60	\$983.34	\$327.78	\$655.56
24	Elrae Garden	100230066	February 2, 2010	\$2,559.09	Vacated	August 4, 2010	0.00	\$0.00	\$0.00	\$0.00
25	Elrae Garden	100230056	February 2, 2010	\$2,763.32	Vacated	August 2, 2010	0.00	\$0.00	\$0.00	\$0.00
26	Elrae Garden	100230058	February 2, 2010	\$3,202.31	Satisfied	April 10, 2012	26.60	\$1,277.72	\$425.91	\$851.81
27	Elrae Garden	100230053	February 2, 2010	\$3,847.94	Satisfied	April 10, 2012	26.60	\$1,575.23	\$525.08	\$1,050.15
28	Elrae Garden	100230060	February 2, 2010	\$3,867.83	Vacated	August 4, 2010	0.00	\$0.00	\$0.00	\$0.00
29	Elrae Garden/SBG	100230047	February 2, 2010	\$4,794.26	Satisfied	April 10, 2012	26.60	\$1,912.91	\$637.64	\$1,275.27
30	Elrae Garden	100230057	February 2, 2010	\$6,179.57	Vacated	September 10, 2015	0.00	\$0.00	\$0.00	\$0.00
31	Elrae Garden	100230078	February 2, 2010	\$10,381.04	Vacated	August 4, 2010	0.00	\$0.00	\$0.00	\$0.00
32	Elrae Garden	100230801	February 12, 2010	\$97.01	Vacated	May 27, 2015	0.00	\$0.00	\$0.00	\$0.00
33	Elrae Garden	100230800	February 12, 2010	\$207.05	Vacated	May 27, 2015	0.00	\$0.00	\$0.00	\$0.00
34	Elrae Garden	100230789	February 12, 2010	\$226.11	Vacated	September 10, 2015	0.00	\$0.00	\$0.00	\$0.00
35	Elrae Garden	100230799	February 12, 2010	\$587.55	Vacated	September 10, 2015	0.00	\$0.00	\$0.00	\$0.00
36	Elrae Garden	100230797	February 12, 2010	\$2,136.41	Satisfied	April 18, 2013	38.70	\$1,240.19	\$413.40	\$826.79
37	Elrae Garden	100531704	May 15, 2010	\$1,648.47	Satisfied	April 10, 2012	23.20	\$573.67	\$191.22	\$382.45
38	Elrae Garden/SBG	100632660	June 22, 2010	\$1,172.85	Satisfied	January 31, 2012	19.60	\$344.82	\$114.94	\$229.88
39	Elrae Garden	100830052	August 3, 2010	\$5,288.34	Satisfied	April 10, 2012	20.53	\$1,628.81	\$542.94	\$1,085.87
40	Elrae Garden	100830051	August 3, 2010	\$5,827.09	Satisfied	April 10, 2012	20.53	\$1,794.74	\$598.25	\$1,196.50
41	Elrae Garden	100830050	August 3, 2010	\$14,369.31	Satisfied	April 10, 2012	20.53	\$4,425.75	\$1,475.25	\$2,950.50
42	Elrae Garden/SBG	100830693	August 5, 2010	\$1,896.27	Satisfied	April 10, 2012	20.47	\$582.15	\$194.05	\$388.10
43	Elrae Garden/SBG	101130408	November 6, 2010	\$243.99	Satisfied	January 31, 2012	15.03	\$55.02	\$18.34	\$36.68
44	Elrae Garden/SBG	110131018	January 19, 2011	\$197.03	Satisfied	February 14, 2012	13.03	\$38.52	\$12.84	\$25.68
45	Elrae Garden/SBG	110330829	March 8, 2011	\$34.45	Satisfied	February 14, 2012	11.43	\$5.91	\$1.97	\$3.94
46	Elrae Garden/SBG	110330830	March 8, 2011	\$241.91	Satisfied	February 17, 2012	11.53	\$41.85	\$13.95	\$27.90
47	Elrae Garden	110331579	March 12, 2011	\$2,794.33	Satisfied	April 10, 2012	13.17	\$551.88	\$183.96	\$367.92
48	Elrae Garden/SBG	110731912	July 20, 2011	\$172.25	Satisfied	February 14, 2012	6.97	\$18.00	\$6.00	\$12.00
49	Elrae Garden/SBG	110731615	July 20, 2011	\$550.18	Satisfied	April 10, 2012	8.83	\$72.90	\$24.30	\$48.60
50	Elrae Garden/SBG	110731913	July 20, 2011	\$638.60	Satisfied	April 10, 2012	8.83	\$84.61	\$28.20	\$56.41
51	Elrae Garden/SBG	111130854	November 10, 2011	\$180.03	Satisfied	April 10, 2012	5.07	\$13.68	\$4.56	\$9.12

	#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details	Hypothetical Application of Interest to Lien Amounts			
								Billing Periods	1.50%	0.50%	Difference
58	52	Elrae Garden/SBG	111130648	November 10, 2011	\$288.78	Satisfied	April 10, 2012	5.07	\$21.95	\$7.32	\$14.63
59	53	Elrae Garden/SBG	111130653	November 10, 2011	\$302.11	Satisfied	April 10, 2012	5.07	\$22.96	\$7.65	\$15.31
60	54	Elrae Garden/SBG	111130661	November 10, 2011	\$439.04	Satisfied	April 10, 2012	5.07	\$33.37	\$11.12	\$22.24
61	55	Elrae Garden/SBG	111130660	November 10, 2011	\$897.86	Satisfied	April 10, 2012	5.07	\$68.24	\$22.75	\$45.49
62	56	Elrae Garden/SBG	111130647	November 10, 2011	\$1,645.12	Satisfied	April 10, 2012	5.07	\$125.03	\$41.68	\$83.35
63	57	Elrae Garden/SBG	111130659	November 10, 2011	\$2,814.04	Satisfied	April 10, 2012	5.07	\$198.67	\$66.22	\$132.44
64	58	Elrae Garden	111130720	November 11, 2011	\$2,651.83	Satisfied	April 10, 2012	5.03	\$200.21	\$66.74	\$133.48
65	59	Elrae Garden	111131108	November 26, 2011	\$2,870.61	Satisfied	April 10, 2012	4.53	\$195.20	\$65.07	\$130.13
66	60	Elrae Garden	111230337	December 6, 2011	\$40.20	Satisfied	April 10, 2012	4.20	\$2.53	\$0.84	\$1.69
67	61	Elrae Garden	111230323	December 6, 2011	\$43.07	Satisfied	April 10, 2012	4.20	\$2.71	\$0.90	\$1.81
68	62	Elrae Garden	111230310	December 6, 2011	\$60.57	Satisfied	April 10, 2012	4.20	\$3.82	\$1.27	\$2.54
69	63	Elrae Garden	111230255	December 6, 2011	\$70.35	Satisfied	April 10, 2012	4.20	\$4.43	\$1.48	\$2.95
70	64	Elrae Garden	111230257	December 6, 2011	\$74.78	Satisfied	April 10, 2012	4.20	\$4.71	\$1.57	\$3.14
71	65	Elrae Garden	111230339	December 6, 2011	\$74.97	Satisfied	April 10, 2012	4.20	\$4.72	\$1.57	\$3.15
72	66	Elrae Garden	111230311	December 6, 2011	\$77.35	Satisfied	April 10, 2012	4.20	\$4.87	\$1.62	\$3.25
73	67	Elrae Garden	111230324	December 6, 2011	\$79.96	Satisfied	April 5, 2012	4.03	\$4.84	\$1.61	\$3.23
74	68	Elrae Garden	111230334	December 6, 2011	\$89.22	Satisfied	April 10, 2012	4.20	\$5.62	\$1.87	\$3.75
75	69	Elrae Garden	111230309	December 6, 2011	\$105.26	Satisfied	April 10, 2012	4.20	\$6.63	\$2.21	\$4.42
76	70	Elrae Garden	111230325	December 6, 2011	\$115.76	Satisfied	April 10, 2012	4.20	\$7.29	\$2.43	\$4.86
77	71	Elrae Garden	111230333	December 6, 2011	\$169.05	Satisfied	April 10, 2012	4.20	\$10.65	\$3.55	\$7.10
78	72	Elrae Garden	111230321	December 6, 2011	\$201.09	Satisfied	April 10, 2012	4.20	\$12.67	\$4.22	\$8.45
79	73	Elrae Garden	111230338	December 6, 2011	\$204.36	Satisfied	April 10, 2012	4.20	\$12.87	\$4.29	\$8.58
80	74	Elrae Garden	111230256	December 6, 2011	\$227.02	Satisfied	April 10, 2012	4.20	\$14.30	\$4.77	\$9.53
81	75	Elrae Garden	111230320	December 6, 2011	\$316.40	Satisfied	April 10, 2012	4.20	\$19.93	\$6.64	\$13.29
82	76	Elrae Garden	111230258	December 6, 2011	\$367.94	Vacated	April 17, 2012	0.00	\$0.00	\$0.00	\$0.00
83	77	Elrae Garden	111230322	December 6, 2011	\$385.34	Satisfied	April 10, 2012	4.20	\$24.28	\$8.09	\$16.18
84	78	Elrae Garden	111230259	December 6, 2011	\$554.92	Satisfied	April 10, 2012	4.20	\$34.96	\$11.65	\$23.31
85	79	Elrae Garden	111230335	December 6, 2011	\$638.14	Satisfied	April 10, 2012	4.20	\$40.20	\$13.40	\$26.80
86	80	Elrae Garden	111230336	December 6, 2011	\$1,266.91	Satisfied	April 10, 2012	4.20	\$79.82	\$26.61	\$53.21
87	81	Elrae Garden	111230341	December 6, 2011	\$5,338.82	Satisfied	April 10, 2012	4.20	\$336.35	\$112.12	\$224.23
88	82	Elrae Garden	111230340	December 6, 2011	\$9,742.75	Satisfied	April 10, 2012	4.20	\$613.79	\$204.60	\$409.20
89	83	Elrae Garden	120532593	May 22, 2012	\$1,057.27	Satisfied	August 22, 2013	15.23	\$241.59	\$80.53	\$161.06
90	84	Elrae Garden	121030939	October 17, 2012	\$1,303.76	Vacated	August 30, 2013	0.00	\$0.00	\$0.00	\$0.00
91	85	Elrae Garden	121030938	October 17, 2012	\$3,233.88	Vacated	August 30, 2013	0.00	\$0.00	\$0.00	\$0.00
92	86	Elrae Garden	121031368	October 23, 2012	\$648.64	Vacated	August 30, 2013	0.00	\$0.00	\$0.00	\$0.00
93	87	Elrae Garden	130630431	June 4, 2013	\$905.82	Vacated	August 30, 2013	0.00	\$0.00	\$0.00	\$0.00
94	88	Elrae Garden	130730632	July 11, 2013	\$1,154.00	Satisfied	August 23, 2013	1.43	\$24.81	\$8.27	\$16.54
95	89	Elrae Garden	130730633	July 11, 2013	\$1,549.00	Satisfied	August 23, 2013	1.43	\$33.30	\$11.10	\$22.20
96	90	Elrae Garden	131030114	October 8, 2013	\$1,277.82	Satisfied	August 15, 2014	10.37	\$198.70	\$66.23	\$132.47
97	91	Elrae Garden	131030115	October 8, 2013	\$2,028.33	Satisfied	August 15, 2014	10.37	\$315.41	\$105.14	\$210.27
98	92	Elrae Garden	140230146	February 4, 2014	\$851.11	Satisfied	August 15, 2014	6.40	\$81.71	\$27.24	\$54.47
99	93	Elrae Garden	140230145	February 4, 2014	\$864.14	Satisfied	August 15, 2014	6.40	\$82.96	\$27.65	\$55.30
100	94	Elrae Garden	140732929	April 23, 2014	\$4,036.56	Satisfied	October 7, 2015	17.73	\$1,073.72	\$357.91	\$715.82
101	95	Elrae Garden	140732999	April 23, 2014	\$4,256.64	Satisfied	October 7, 2015	17.73	\$1,132.27	\$377.42	\$754.84
102											
103								Subtotals	\$43,788.79	\$14,596.26	\$29,192.53
104	Additional Liens (April 23, 2014 to October 4, 2022)										
105		Elrae Garden	None	None					\$0.00	\$0.00	\$0.00
106											
107								Subtotals	\$0.00	\$0.00	\$0.00
108											
109								Maximum Potential Refund/Credit, if Paid by	Elrae Garden	\$29,192.53	
110											
111								Limitations Period for 2015 Complaint - June 9, 2012 to	November 1, 2022		\$1,961.92
112								(Includes Liens in Prior Hearing Exhibits, if Applicable)			

Docketed Liens
Fairmount

PGW Exhibit BLC-5

#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details	Hypothetical Application of Interest to Lien Amounts			
							Billing Periods	1.50%	0.50%	Difference
Prior Hearing Exhibit (As Updated)										
1	Fairmount	71235052	December 7, 2007	\$1,417.89	N/A	June 22, 2012	0.00	\$0.00	\$0.00	\$0.00
2	Fairmount	100130273	January 12, 2010	\$2.29	Satisfied	April 10, 2012	27.30	\$0.94	\$0.31	\$0.63
3	Fairmount/SBG	100130275	January 12, 2010	\$3.88	Satisfied	April 10, 2012	27.30	\$1.59	\$0.53	\$1.06
4	Fairmount/SBG	100130276	January 12, 2010	\$3.88	Satisfied	April 10, 2012	27.30	\$1.59	\$0.53	\$1.06
5	Fairmount/SBG	100130277	January 12, 2010	\$22.58	Satisfied	April 10, 2012	27.30	\$9.25	\$3.08	\$6.16
6	Fairmount/SBG	100130274	January 12, 2010	\$46.83	Satisfied	April 10, 2012	27.30	\$19.18	\$6.39	\$12.79
7	Fairmount/SBG	100130286	January 12, 2010	\$51.36	Satisfied	April 10, 2012	27.30	\$21.03	\$7.01	\$14.02
8	Fairmount/SBG	100130289	January 12, 2010	\$58.50	Satisfied	April 10, 2012	27.30	\$23.96	\$7.99	\$15.97
9	Fairmount/SBG	100130284	January 12, 2010	\$72.74	Satisfied	April 10, 2012	27.30	\$29.79	\$9.93	\$19.86
10	Fairmount/SBG	100130280	January 12, 2010	\$82.60	Satisfied	April 10, 2012	27.30	\$33.82	\$11.27	\$22.55
11	Fairmount/SBG	100130293	January 12, 2010	\$102.70	Satisfied	April 10, 2012	27.30	\$42.06	\$14.02	\$28.04
12	Fairmount/SBG	100130282	January 12, 2010	\$102.70	Satisfied	April 10, 2012	27.30	\$42.06	\$14.02	\$28.04
13	Fairmount/SBG	100130281	January 12, 2010	\$126.39	Satisfied	April 10, 2012	27.30	\$51.76	\$17.25	\$34.50
14	Fairmount/SBG	100130271	January 12, 2010	\$131.01	Satisfied	April 10, 2012	27.30	\$53.65	\$17.88	\$35.77
15	Fairmount/SBG	100130279	January 12, 2010	\$176.15	Satisfied	April 10, 2012	27.30	\$72.13	\$24.04	\$48.09
16	Fairmount/SBG	100130288	January 12, 2010	\$176.62	Satisfied	April 10, 2012	27.30	\$73.14	\$24.38	\$48.76
17	Fairmount/SBG	100130272	January 12, 2010	\$100.00	Satisfied	April 10, 2012	27.30	\$77.21	\$26.75	\$50.46
18	Fairmount/SBG	100130290	January 12, 2010	\$199.80	Satisfied	April 10, 2012	27.30	\$81.82	\$27.27	\$54.55
19	Fairmount/SBG	100130292	January 12, 2010	\$204.74	Satisfied	April 10, 2012	27.30	\$106.41	\$36.14	\$70.27
20	Fairmount/SBG	100130270	January 12, 2010	\$200.00	Satisfied	April 10, 2012	27.30	\$109.91	\$36.64	\$73.27
21	Fairmount/SBG	100130267	January 12, 2010	\$328.62	Satisfied	April 10, 2012	27.30	\$134.53	\$44.84	\$89.69
22	Fairmount/SBG	100130269	January 12, 2010	\$76.18	Satisfied	April 10, 2012	27.30	\$31.05	\$10.35	\$20.70
23	Fairmount/SBG	100130278	January 12, 2010	\$828.98	Satisfied	April 10, 2012	27.30	\$325.57	\$105.00	\$220.57
24	Fairmount/SBG	100130291	January 12, 2010	\$713.22	Satisfied	April 10, 2012	27.30	\$292.06	\$97.35	\$194.71
25	Fairmount/SBG	100130295	January 12, 2010	\$762.02	Satisfied	April 10, 2012	27.30	\$312.05	\$104.02	\$208.03
26	Fairmount/SBG	100130283	January 12, 2010	\$784.91	Satisfied	April 10, 2012	27.30	\$321.42	\$107.14	\$214.28
27	Fairmount/SBG	100130287	January 12, 2010	\$902.31	Satisfied	April 10, 2012	27.30	\$369.50	\$123.17	\$246.33
28	Fairmount/SBG	100130266	January 12, 2010	\$1,413.69	Satisfied	April 10, 2012	27.30	\$576.91	\$192.97	\$383.94
29	Fairmount/SBG	100130297	January 12, 2010	\$3,271.01	Satisfied	April 10, 2012	27.30	\$1,339.48	\$448.49	\$890.99
30	Fairmount/SBG	100130298	January 12, 2010	\$1,326.43	Satisfied	April 10, 2012	27.30	\$4,638.17	\$1,548.06	\$3,090.12
31	Fairmount/SBG	100130301	January 12, 2010	\$20,554.12	Satisfied	April 10, 2012	27.30	\$8,416.91	\$2,805.64	\$5,611.27
32	Fairmount/SBG	100130262	January 12, 2010	\$23,536.31	Satisfied	April 10, 2012	27.30	\$9,638.12	\$3,212.71	\$6,425.41
33	Fairmount/SBG	100130299	January 12, 2010	\$25,140.32	Satisfied	April 10, 2012	27.30	\$10,294.98	\$3,431.65	\$6,863.33
34	Fairmount/SBG	100130264	January 12, 2010	\$26,154.21	Satisfied	April 10, 2012	27.30	\$10,710.15	\$3,570.05	\$7,140.10
35	Fairmount/SBG	100130295	January 12, 2010	\$27,295.35	Satisfied	April 10, 2012	27.30	\$11,177.45	\$3,725.82	\$7,451.63
36	Fairmount/SBG	100130266	January 12, 2010	\$28,990.64	Satisfied	April 10, 2012	27.30	\$11,871.67	\$3,957.22	\$7,914.44
37	Fairmount/SBG	100130263	January 12, 2010	\$29,173.30	Satisfied	April 10, 2012	27.30	\$11,946.47	\$3,962.16	\$7,984.31
38	Fairmount/SBG	100130296	January 12, 2010	\$30,113.35	Satisfied	April 10, 2012	27.30	\$12,331.42	\$4,110.47	\$8,220.94
39	Fairmount/SBG	100130300	January 12, 2010	\$53,548.81	Satisfied	April 10, 2012	27.30	\$21,928.24	\$7,309.41	\$14,618.83
40	Fairmount/SBG	100130277	January 12, 2010	\$22.58	Satisfied	April 10, 2012	27.30	\$9.25	\$3.08	\$6.16
41	Fairmount/SBG	100130860	January 22, 2010	\$15.61	Satisfied	April 10, 2012	28.97	\$6.31	\$2.10	\$4.21
42	Fairmount/SBG	100130858	January 22, 2010	\$17.92	Satisfied	April 10, 2012	28.97	\$7.25	\$2.42	\$4.83
43	Fairmount/SBG	100130857	January 22, 2010	\$129.31	Satisfied	April 10, 2012	28.97	\$52.31	\$17.44	\$34.87
44	Fairmount	100830694	August 5, 2010	\$102.49	Satisfied	April 10, 2012	20.47	\$31.46	\$10.49	\$20.98
45	Fairmount	110236030	February 29, 2011	\$1,294.43	Satisfied	April 5, 2012	1.27	\$24.59	\$8.20	\$16.40
46	Fairmount	110630494	June 4, 2011	\$2,743.98	Vacated	April 17, 2012	0.00	\$0.00	\$0.00	\$0.00
47	Fairmount	111230808	December 15, 2011	\$345.33	Satisfied	April 10, 2012	3.90	\$20.20	\$6.73	\$13.47
48	Fairmount	111230809	December 15, 2011	\$440.59	Satisfied	April 10, 2012	3.90	\$25.77	\$8.59	\$17.18
49	Fairmount	111230807	December 15, 2011	\$1,200.70	Vacated	April 17, 2012	0.00	\$0.00	\$0.00	\$0.00
50	Fairmount	111230877	December 15, 2011	\$1,517.01	Vacated	April 17, 2012	0.00	\$0.00	\$0.00	\$0.00
51	Fairmount	111230992	December 16, 2011	\$10,416.37	Satisfied	April 10, 2012	3.87	\$604.15	\$201.38	\$402.77

Docketed Liens
Fairmount

PGW Exhibit BLC-5

	#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details	Hypothetical Application of Interest to Lien Amounts			
								Billing Periods	1.50%	0.50%	Difference
56	52	Fairmount	111230983	December 16, 2011	\$12,538.01	Satisfied	April 10, 2012	3.87	\$727.20	\$242.40	\$484.80
59	53	Fairmount	111230985	December 16, 2011	\$12,538.01	Satisfied	April 10, 2012	3.87	\$727.20	\$242.40	\$484.80
60	54	Fairmount	111231308	December 23, 2011	\$62.90	Vacated	April 17, 2012	0.00	\$0.00	\$0.00	\$0.00
61	55	Fairmount	111231305	December 23, 2011	\$79.68	Vacated	April 17, 2012	0.00	\$0.00	\$0.00	\$0.00
62	56	Fairmount	111231304	December 23, 2011	\$86.48	Satisfied	April 11, 2012	3.67	\$4.87	\$1.62	\$3.24
63	57	Fairmount	111231339	December 23, 2011	\$203.28	Vacated	April 17, 2012	0.00	\$0.00	\$0.00	\$0.00
64	58	Fairmount	111231342	December 23, 2011	\$313.77	Satisfied	April 10, 2012	3.63	\$17.10	\$5.70	\$11.40
65	59	Fairmount	111231301	December 23, 2011	\$336.01	Satisfied	April 10, 2012	3.63	\$18.31	\$6.10	\$12.21
66	60	Fairmount	111231309	December 23, 2011	\$344.49	Vacated	April 17, 2012	0.00	\$0.00	\$0.00	\$0.00
67	61	Fairmount	111231345	December 13, 2011	\$429.63	Satisfied	January 31, 2012	1.63	\$10.53	\$3.51	\$7.02
68	62	Fairmount	111231307	December 23, 2011	\$437.18	Vacated	April 17, 2012	0.00	\$0.00	\$0.00	\$0.00
69	63	Fairmount	111231302	December 23, 2011	\$449.26	Satisfied	April 10, 2012	3.63	\$24.48	\$8.16	\$16.32
70	64	Fairmount	111231349	December 23, 2011	\$649.02	Vacated	April 17, 2012	0.00	\$0.00	\$0.00	\$0.00
71	65	Fairmount	111231306	December 23, 2011	\$650.68	Vacated	April 17, 2012	0.00	\$0.00	\$0.00	\$0.00
72	66	Fairmount	111231299	December 23, 2011	\$1,627.77	Satisfied	April 10, 2012	3.63	\$88.71	\$29.57	\$59.14
73	67	Fairmount	111231341	December 23, 2011	\$1,874.05	Vacated	April 17, 2012	0.00	\$0.00	\$0.00	\$0.00
74	68	Fairmount	111231353	December 23, 2011	\$1,903.95	Vacated	April 17, 2012	0.00	\$0.00	\$0.00	\$0.00
75	69	Fairmount	111231337	December 23, 2011	\$5,298.08	Satisfied	April 10, 2012	3.63	\$288.75	\$96.25	\$192.50
76	70	Fairmount	111231346	December 23, 2011	\$9,271.00	Vacated	August 30, 2013	0.00	\$0.00	\$0.00	\$0.00
77	71	Fairmount	111231338	December 23, 2011	\$14,342.58	Satisfied	April 10, 2012	3.63	\$781.67	\$260.56	\$521.11
78	72	Fairmount	111231575	December 31, 2011	\$3,188.25	Satisfied	April 10, 2012	3.37	\$161.01	\$53.67	\$107.34
79	73	Fairmount	111231600	December 31, 2011	\$8,991.65	Vacated	January 16, 2012	0.00	\$0.00	\$0.00	\$0.00
80	74	Fairmount	111231597	December 31, 2011	\$11,479.95	Vacated	January 16, 2012	0.00	\$0.00	\$0.00	\$0.00
81	75	Fairmount	111231587	December 31, 2011	\$15,562.98	Satisfied	April 10, 2012	3.37	\$785.93	\$261.98	\$523.95
82	76	Fairmount	120130159	January 6, 2012	\$46.36	Vacated	April 17, 2012	0.00	\$0.00	\$0.00	\$0.00
83	77	Fairmount	120130150	January 6, 2012	\$47.67	Vacated	April 17, 2012	0.00	\$0.00	\$0.00	\$0.00
84	78	Fairmount	120130151	January 6, 2012	\$58.96	Vacated	April 17, 2012	0.00	\$0.00	\$0.00	\$0.00
85	79	Fairmount	120130163	January 6, 2012	\$59.85	Vacated	April 17, 2012	0.00	\$0.00	\$0.00	\$0.00
86	80	Fairmount	120130194	January 6, 2012	\$61.65	Vacated	April 17, 2012	0.00	\$0.00	\$0.00	\$0.00
87	81	Fairmount	120130180	January 6, 2012	\$68.61	Vacated	April 17, 2012	0.00	\$0.00	\$0.00	\$0.00
88	82	Fairmount	120130174	January 6, 2012	\$94.99	Satisfied	April 10, 2012	3.17	\$4.51	\$1.50	\$3.01
89	83	Fairmount	120130209	January 6, 2012	\$181.68	Satisfied	April 10, 2012	3.17	\$8.63	\$2.88	\$5.75
90	84	Fairmount	120130180	January 6, 2012	\$183.39	Vacated	April 17, 2012	0.00	\$0.00	\$0.00	\$0.00
91	85	Fairmount	120130166	January 6, 2012	\$184.53	Vacated	April 17, 2012	0.00	\$0.00	\$0.00	\$0.00
92	86	Fairmount	120130143	January 6, 2012	\$198.64	Vacated	April 17, 2012	0.00	\$0.00	\$0.00	\$0.00
93	87	Fairmount	120130193	January 6, 2012	\$216.42	Vacated	April 17, 2012	0.00	\$0.00	\$0.00	\$0.00
94	88	Fairmount	120130200	January 6, 2012	\$222.55	Vacated	April 17, 2012	0.00	\$0.00	\$0.00	\$0.00
95	89	Fairmount	120130153	January 6, 2012	\$232.75	Satisfied	April 10, 2012	3.17	\$11.06	\$3.69	\$7.37
96	90	Fairmount	120130183	January 6, 2012	\$237.49	Vacated	April 17, 2012	0.00	\$0.00	\$0.00	\$0.00
97	91	Fairmount	120130149	January 6, 2012	\$255.75	Satisfied	April 10, 2012	3.17	\$12.15	\$4.05	\$8.10
98	92	Fairmount	120130218	January 6, 2012	\$258.03	Closed Acct	September 22, 2021	0.00	\$0.00	\$0.00	\$0.00
99	93	Fairmount	120130216	January 6, 2012	\$295.55	Vacated	April 17, 2012	0.00	\$0.00	\$0.00	\$0.00
100	94	Fairmount	120130161	January 6, 2012	\$302.26	Satisfied	April 10, 2012	3.17	\$14.38	\$4.79	\$9.57
101	95	Fairmount	120130148	January 6, 2012	\$328.18	Vacated	April 17, 2012	0.00	\$0.00	\$0.00	\$0.00
102	96	Fairmount	120130201	January 6, 2012	\$352.22	Vacated	April 17, 2012	0.00	\$0.00	\$0.00	\$0.00
103	97	Fairmount	120130173	January 6, 2012	\$373.06	Satisfied	April 10, 2012	3.17	\$17.72	\$5.91	\$11.81
104	98	Fairmount	120130208	January 6, 2012	\$382.05	Satisfied	April 10, 2012	3.17	\$18.15	\$6.05	\$12.10
105	99	Fairmount	120130199	January 6, 2012	\$417.02	Vacated	April 17, 2012	0.00	\$0.00	\$0.00	\$0.00
106	100	Fairmount	120130196	January 6, 2012	\$419.88	Vacated	April 17, 2012	0.00	\$0.00	\$0.00	\$0.00
107	101	Fairmount	120130217	January 6, 2012	\$433.47	Vacated	April 17, 2012	0.00	\$0.00	\$0.00	\$0.00
108	102	Fairmount	120130171	January 6, 2012	\$526.14	Vacated	April 17, 2012	0.00	\$0.00	\$0.00	\$0.00
109	103	Fairmount	120130154	January 6, 2012	\$571.66	Vacated	April 17, 2012	0.00	\$0.00	\$0.00	\$0.00
110	104	Fairmount	120130144	January 6, 2012	\$609.08	Vacated	April 17, 2012	0.00	\$0.00	\$0.00	\$0.00
111	105	Fairmount	120130202	January 6, 2012	\$706.39	Vacated	April 17, 2012	0.00	\$0.00	\$0.00	\$0.00
112	106	Fairmount	120130170	January 6, 2012	\$800.59	Vacated	April 17, 2012	0.00	\$0.00	\$0.00	\$0.00

Docketed Liens
Fairmount

PGW Exhibit BLC-5

#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details	Hypothetical Application of Interest to Lien Amounts				
							Billing Periods	1.50%	0.50%	Difference	
113	Fairmount	120130215	January 6, 2012	\$823.51	Vacated	April 17, 2012	0.00	\$0.00	\$0.00	\$0.00	
114	Fairmount	120130175	January 6, 2012	\$845.63	Satisfied	April 10, 2012	3.17	\$40.17	\$13.39	\$26.78	
115	Fairmount	120130162	January 6, 2012	\$876.93	Vacated	April 17, 2012	0.00	\$0.00	\$0.00	\$0.00	
116	Fairmount	120130197	January 6, 2012	\$878.98	Vacated	April 17, 2012	3.40	\$44.83	\$14.94	\$29.89	
117	Fairmount	120130172	January 6, 2012	\$1,174.67	Satisfied	April 10, 2012	3.17	\$55.80	\$18.60	\$37.20	
118	Fairmount	120130198	January 6, 2012	\$1,416.47	Vacated	April 17, 2012	0.00	\$0.00	\$0.00	\$0.00	
119	Fairmount	120130182	January 6, 2012	\$16,154.03	Satisfied	April 10, 2012	3.17	\$767.32	\$255.77	\$511.54	
120	Fairmount	120332033	March 24, 2012	\$606.96	Satisfied	April 10, 2012	0.57	\$5.16	\$1.72	\$3.44	
121	Fairmount	120332032	March 24, 2012	\$660.03	Satisfied	April 10, 2012	0.57	\$5.61	\$1.87	\$3.74	
122	Fairmount	120332034	March 23, 2012	\$800.45	Satisfied	April 10, 2012	0.60	\$7.20	\$2.40	\$4.80	
123	Fairmount	120332038	March 24, 2012	\$1,013.43	Satisfied	April 10, 2012	0.57	\$8.61	\$2.87	\$5.74	
124	Fairmount	120332035	March 24, 2012	\$9,383.68	Satisfied	April 10, 2012	0.57	\$79.76	\$26.59	\$53.17	
125	Fairmount	120332036	March 24, 2012	\$1,026.33	Satisfied	April 10, 2012	0.57	\$102.22	\$34.07	\$68.15	
126	Fairmount	120332037	March 24, 2012	\$22,792.87	Satisfied	April 10, 2012	0.57	\$193.74	\$64.58	\$129.16	
127	Fairmount	120332039	March 26, 2012	\$157.20	Satisfied	April 10, 2012	0.50	\$1.18	\$0.39	\$0.79	
128	Fairmount	120332041	March 26, 2012	\$245.92	Satisfied	April 10, 2012	0.50	\$1.84	\$0.61	\$1.23	
129	Fairmount	120332877	March 30, 2012	\$697.88	Satisfied	April 10, 2012	0.37	\$3.84	\$1.28	\$2.56	
130	Fairmount	120532591	May 22, 2012	\$1,189.06	Vacated	October 12, 2012	0.00	\$0.00	\$0.00	\$0.00	
131	Fairmount Court	121030750	October 16, 2012	\$2,638.12	Vacated	August 30, 2013	0.00	\$0.00	\$0.00	\$0.00	
132	Fairmount Court	121030944	October 17, 2012	\$2,264.88	Vacated	August 30, 2013	0.00	\$0.00	\$0.00	\$0.00	
133	Fairmount Court	121030937	October 17, 2012	\$3,362.56	Vacated	August 30, 2013	0.00	\$0.00	\$0.00	\$0.00	
134	Fairmount Court	121030943	October 17, 2012	\$3,635.78	Satisfied	August 22, 2013	10.30	\$561.73	\$187.24	\$374.49	
135	Fairmount Court	121031117	October 20, 2012	\$3,819.83	Vacated	August 30, 2013	0.00	\$0.00	\$0.00	\$0.00	
136	Fairmount	121031128	October 20, 2012	\$2,559.45	Satisfied	August 15, 2014	22.13	\$549.74	\$235.25	\$596.49	
137	Fairmount Court	121031131	October 20, 2012	\$4,188.98	Vacated	August 30, 2013	0.00	\$0.00	\$0.00	\$0.00	
138	Fairmount	121031129	October 22, 2012	\$2,763.10	Satisfied	August 15, 2014	22.07	\$914.59	\$304.85	\$609.72	
139	Fairmount Court	130730857	July 11, 2013	\$1,827.76	Satisfied	August 23, 2013	1.43	\$39.30	\$13.10	\$26.20	
140	Fairmount Court	130730858	July 11, 2013	\$1,999.55	Satisfied	August 23, 2013	1.43	\$42.99	\$14.33	\$28.66	
141	Fairmount Court	130730662	July 11, 2013	\$2,595.53	Satisfied	August 23, 2013	1.43	\$45.05	\$15.02	\$30.04	
142	Fairmount Court	130730649	July 11, 2013	\$2,106.80	Satisfied	August 22, 2013	1.40	\$44.24	\$14.75	\$29.50	
143	Fairmount Court	130730660	July 11, 2013	\$2,134.45	Satisfied	August 22, 2013	1.40	\$44.82	\$14.94	\$29.88	
144	Fairmount Court	130730650	July 11, 2013	\$3,062.55	Satisfied	August 23, 2013	1.43	\$65.84	\$21.95	\$43.90	
145	Fairmount Court	130730661	July 11, 2013	\$3,906.26	Satisfied	August 23, 2013	1.43	\$83.98	\$27.99	\$55.99	
146	Fairmount	130730659	July 11, 2013	\$2,298.76	Satisfied	August 23, 2013	1.43	\$49.42	\$16.47	\$32.95	
147	Fairmount	130730651	July 11, 2013	\$2,363.09	Satisfied	August 23, 2013	1.43	\$50.61	\$16.94	\$33.67	
148	Fairmount Court	130731298	July 17, 2013	\$2,664.69	Satisfied	August 22, 2013	1.20	\$47.96	\$15.99	\$31.98	
149	Fairmount Court	130731297	July 17, 2013	\$3,540.63	Satisfied	August 23, 2013	1.23	\$65.50	\$21.83	\$43.67	
150	Fairmount Court	131030112	October 8, 2013	\$708.35	Satisfied	August 15, 2014	10.37	\$110.15	\$36.72	\$73.43	
151	Fairmount Court	140430342	April 5, 2014	\$633.22	Satisfied	August 15, 2014	4.40	\$41.79	\$13.93	\$27.86	
152	Fairmount Court	140430343	April 7, 2014	\$723.67	Satisfied	August 5, 2014	4.00	\$43.42	\$14.47	\$28.95	
153	Fairmount Court	unknown*	April 23, 2014	\$3,246.76			0.00	\$0.00	\$0.00	\$0.00	
154	Fairmount Court	unknown*	April 23, 2014	\$3,526.91			0.00	\$0.00	\$0.00	\$0.00	
155	Fairmount Court	140733008	July 23, 2014	\$2,563.12	Closed Acct	September 22, 2021	0.00	\$0.00	\$0.00	\$0.00	
156	Fairmount Court	140733007	July 23, 2014	\$2,729.90	Closed Acct	September 22, 2021	0.00	\$0.00	\$0.00	\$0.00	
157	Fairmount Court	140733016	July 23, 2014	\$3,137.81	Vacated	January 1, 2019	0.00	\$0.00	\$0.00	\$0.00	
158	Fairmount Court	140733015	July 23, 2014	\$3,683.84	Closed Acct	September 22, 2021	0.00	\$0.00	\$0.00	\$0.00	
159	Fairmount Court	140732953	July 23, 2014	\$3,703.00	Closed Acct	September 22, 2021	0.00	\$0.00	\$0.00	\$0.00	
160	Fairmount Court	140732990	July 23, 2014	\$4,866.36	Closed Acct	September 22, 2021	0.00	\$0.00	\$0.00	\$0.00	
161	Fairmount Court	unknown*	August 1, 2014	\$355.93			0.00	\$0.00	\$0.00	\$0.00	
162											
163											
164											
165	Additional Liens (July 23, 2014 to October 4, 2022)										
166											
167	156	Fairmount Court	140930605	September 9, 2014	\$1,297.54	Vacated	September 23, 2022	0.00	\$0.00	\$0.00	\$0.00

#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details	Hypothetical Application of Interest to Lien Amounts			
							Billing Periods	1.50%	0.50%	Difference
Prior Hearing Exhibit (As Updated)										
1	Fem Rock Gardens	100230083	February 1, 2010	\$3,933.44	Satisfied	December 18, 2010	10.87	\$629.35	\$209.78	\$419.57
2	Fem Rock Gardens	100230085	February 2, 2010	\$3,423.68	Satisfied	June 18, 2011	16.70	\$857.63	\$285.88	\$571.75
3	Fem Rock Gardens	100230084	February 2, 2010	\$9,100.60	Satisfied	August 18, 2011	18.73	\$2,557.27	\$852.42	\$1,704.85
4	Fem Rock Gardens	100230086	February 2, 2010	\$16,184.47	Satisfied	August 22, 2013	43.23	\$10,502.11	\$3,500.70	\$7,001.41
5	Fem Rock Gardens	100330941	March 16, 2010	\$2,057.09	Satisfied	August 22, 2013	41.83	\$1,200.62	\$430.27	\$860.65
6	Fem Rock	100632105	June 18, 2010	\$3,905.89	Satisfied	November 24, 2011	17.47	\$1,023.34	\$341.11	\$682.23
7	Fem Rock	100731206	July 10, 2010	\$4,015.31	Satisfied	March 26, 2014	45.17	\$2,720.37	\$906.79	\$1,813.58
8	Fem Rock	110231082	February 11, 2011	\$6,773.19	Vacated	May 14, 2014	0.00	\$0.00	\$0.00	\$0.00
9	Fem Rock	110231079	February 11, 2011	\$8,600.17	Vacated	May 14, 2014	0.00	\$0.00	\$0.00	\$0.00
10	Fem Rock	110231080	February 11, 2011	\$13,249.62	Satisfied	August 22, 2013	30.77	\$6,114.70	\$2,038.23	\$4,076.47
11	Fem Rock	110231081	February 22, 2011	\$28,891.52	Vacated	May 24, 2014	0.00	\$0.00	\$0.00	\$0.00
12	Fem Rock	110731726	July 20, 2011	\$3,081.26	Vacated	May 14, 2014	0.00	\$0.00	\$0.00	\$0.00
13	Fem Rock	110731726	July 20, 2011	\$5,511.39	Vacated	May 14, 2014	0.00	\$0.00	\$0.00	\$0.00
14	Fem Rock	110731727	July 20, 2011	\$8,229.43	Vacated	May 14, 2014	0.00	\$0.00	\$0.00	\$0.00
15	Fem Rock	110731729	July 20, 2011	\$10,914.08	Vacated	May 14, 2014	0.00	\$0.00	\$0.00	\$0.00
16	Fem Rock	110831150	August 10, 2011	\$275.83	Vacated	May 14, 2014	0.00	\$0.00	\$0.00	\$0.00
17	Fem Rock	110831149	August 10, 2011	512.54	Vacated	May 14, 2014	0.00	\$0.00	\$0.00	\$0.00
18	Fem Rock	110831148	August 10, 2011	\$709.08	Vacated	May 14, 2014	0.00	\$0.00	\$0.00	\$0.00
19	Fem Rock	110831147	August 10, 2011	\$1,185.86	Vacated	May 14, 2014	0.00	\$0.00	\$0.00	\$0.00
20	Fem Rock	111031719	October 22, 2011	\$345.12	Vacated	May 14, 2014	0.00	\$0.00	\$0.00	\$0.00
21	Fem Rock	111031763	October 22, 2011	\$770.81	Vacated	May 14, 2014	0.00	\$0.00	\$0.00	\$0.00
22	Fem Rock	111031718	October 22, 2011	1,419.05	Vacated	May 14, 2014	0.00	\$0.00	\$0.00	\$0.00
23	Fem Rock	111031897	October 22, 2011	\$3,245.83	Vacated	May 14, 2014	0.00	\$0.00	\$0.00	\$0.00
24	Fem Rock	111230262	December 6, 2011	\$2,392.04	Vacated	May 14, 2014	0.00	\$0.00	\$0.00	\$0.00
25	Fem Rock	120230543	February 9, 2012	\$3,088.87	Vacated	May 14, 2014	0.00	\$0.00	\$0.00	\$0.00
26	Fem Rock	120230544	February 9, 2012	\$5,619.37	Vacated	May 14, 2014	0.00	\$0.00	\$0.00	\$0.00
27	Fem Rock	120230573	February 9, 2012	\$6,392.58	Vacated	May 14, 2014	0.00	\$0.00	\$0.00	\$0.00
28	Fem Rock	120230545	February 9, 2012	\$12,122.74	Vacated	May 14, 2014	0.00	\$0.00	\$0.00	\$0.00
29	Fem Rock	120532600	May 23, 2012	\$1,818.48	Vacated	May 14, 2014	0.00	\$0.00	\$0.00	\$0.00
30	Fem Rock	120532625	May 23, 2012	\$3,897.91	Vacated	May 14, 2014	0.00	\$0.00	\$0.00	\$0.00
31	Fem Rock	120532632	May 23, 2012	\$8,860.69	Vacated	May 14, 2014	0.00	\$0.00	\$0.00	\$0.00
32	Fem Rock	120631620	June 19, 2012	\$469.12	Vacated	May 14, 2014	0.00	\$0.00	\$0.00	\$0.00
33	Fem Rock	120631642	June 19, 2012	\$575.39	Vacated	May 14, 2014	0.00	\$0.00	\$0.00	\$0.00
34	Fem Rock	120631639	June 19, 2012	\$2,427.95	Vacated	May 14, 2014	0.00	\$0.00	\$0.00	\$0.00
35	Fem Rock	120731965	July 21, 2012	\$2,896.95	Vacated	May 14, 2014	0.00	\$0.00	\$0.00	\$0.00
							Subtotals	\$25,695.60	\$8,565.20	\$17,130.40
Additional Liens (July 21, 2012 to October 4, 2022)										
36	Fem Rock	130730622	July 11, 2013	\$11,809.69	Satisfied	August 23, 2013	1.43	\$253.91	\$84.64	\$169.27
37	Fem Rock	130730623	July 11, 2013	\$9,987.32	Satisfied	August 23, 2013	1.43	\$214.73	\$71.58	\$143.15
38	Fem Rock	130730631	July 11, 2013	\$15,585.79	Satisfied	August 23, 2013	1.43	\$335.09	\$111.70	\$223.40
39	Fem Rock	140732940	July 23, 2014	\$5,051.03	Satisfied	August 3, 2010	61.23	\$8,374.17	\$1,701.30	\$3,682.78
40	Fem Rock	140732941	July 23, 2014	\$4,911.49	Satisfied	September 26, 2014	2.17	\$159.62	\$53.21	\$106.42
41	Fem Rock	140732997	July 23, 2014	\$23,370.37	Vacated	September 23, 2022	0.00	\$0.00	\$0.00	\$0.00
42	Fem Rock	140732998	July 23, 2014	\$11,080.94	Closed Acct	May 15, 2020	0.00	\$0.00	\$0.00	\$0.00
							Subtotals	\$8,337.52	\$2,112.51	\$4,225.02
							Maximum Potential Refund/Credit, if Paid by Fem Rock			\$21,355.42
							Limitations Period for 2015 Complaint - June 9, 2012 to November 1, 2022			\$4,225.02
(Includes Liens In Prior Hearing Exhibits, if Applicable)										

Docketed Liens
Marchwood

PGW Exhibit BLC-5

#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details	Hypothetical Application of Interest to Lien Amounts				
							Billing Periods	1.50%	0.50%	Difference	
Prior Hearing Exhibit (As Updated)											
1	Marchwood	100632017	June 17, 2010	\$29,926.07	Satisfied	April 2, 2011	9.63	\$4,324.32	\$1,441.44	\$2,882.88	
2	Marchwood	100932495	September 23, 2010	\$9.08	Satisfied	October 14, 2010	0.70	\$0.10	\$0.03	\$0.06	
3	Marchwood	101031655	October 16, 2010	\$3,503.09	Satisfied	April 2, 2011	5.60	\$294.26	\$98.09	\$196.17	
4	Marchwood	110130300	January 7, 2011	\$23,246.42	Satisfied	November 14, 2012	22.57	\$7,868.91	\$2,622.97	\$5,245.94	
5	Marchwood	110130301	January 7, 2011	\$736.11	Satisfied	January 8, 2011	0.03	\$0.37	\$0.12	\$0.25	
6	Marchwood	110130302	January 7, 2011	\$1,275.49	Satisfied	April 5, 2011	2.93	\$58.12	\$18.71	\$37.41	
7	Marchwood	110631507	June 14, 2011	\$46,085.69	Satisfied	November 14, 2012	17.30	\$11,959.24	\$3,986.41	\$7,972.82	
8	Marchwood	110831151	August 10, 2011	\$1,758.55	Satisfied	November 14, 2012	15.40	\$406.23	\$135.41	\$270.82	
9	Marchwood	110831152	August 10, 2011	\$341.00	Satisfied	November 14, 2012	15.40	\$78.77	\$26.26	\$52.51	
10	Marchwood	110831154	August 10, 2011	\$575.86	Satisfied	November 14, 2012	15.40	\$133.02	\$44.34	\$88.68	
11	Marchwood	111230561	December 9, 2011	\$13,585.98	Satisfied	November 14, 2012	11.37	\$2,316.41	\$772.14	\$1,544.27	
12	Marchwood	111230562	December 9, 2011	\$1,369.04	Satisfied	November 14, 2012	11.37	\$233.42	\$77.81	\$155.61	
13	Marchwood	111230563	December 9, 2011	\$745.06	Satisfied	November 14, 2012	11.37	\$127.03	\$42.34	\$84.69	
14	Marchwood	120532613	May 23, 2012	\$528.18	Satisfied	November 14, 2012	5.83	\$46.22	\$15.41	\$30.81	
15	Marchwood	120532614	May 23, 2012	\$1,133.62	Satisfied	November 14, 2012	5.83	\$99.19	\$33.06	\$66.13	
16	Marchwood	120532615	May 23, 2012	\$39,220.39	Satisfied	November 14, 2012	5.83	\$3,431.78	\$1,143.93	\$2,287.86	
17	Marchwood	120532633	May 23, 2012	\$11,282.01	Satisfied	November 14, 2012	5.83	\$987.18	\$329.06	\$658.12	
18	Marchwood	120631460	June 19, 2012	\$4,215.38	Satisfied	November 14, 2012	4.93	\$311.94	\$103.98	\$207.96	
19	Marchwood	120631461	June 19, 2012	\$661.97	Satisfied	November 14, 2012	4.93	\$48.99	\$16.33	\$32.66	
20	Marchwood	120631462	June 19, 2012	\$322.17	Satisfied	November 14, 2012	4.93	\$23.84	\$7.95	\$15.89	
21	Marchwood	120832175	August 29, 2012	\$326.77	Satisfied	November 14, 2012	2.57	\$12.58	\$4.19	\$8.39	
22	Marchwood	120832176	August 29, 2012	\$674.81	Satisfied	November 14, 2012	2.57	\$25.98	\$8.66	\$17.32	
23	Marchwood	120832204	August 29, 2012	\$4,007.60	Satisfied	November 14, 2012	2.57	\$154.29	\$51.43	\$102.86	
24	Marchwood	121130005	November 2, 2012	\$471.82	Satisfied	November 14, 2012	0.40	\$2.83	\$0.94	\$1.89	
25	Marchwood	121130006	November 2, 2012	\$968.63	Satisfied	November 14, 2012	0.40	\$5.81	\$1.94	\$3.87	
26	Marchwood	130731294	June 17, 2013	\$203.49	Satisfied	August 23, 2013	2.23	\$6.82	\$2.27	\$4.54	
27	Marchwood	130632842	June 29, 2013	\$65,873.21	Satisfied	August 23, 2013	1.83	\$1,811.51	\$603.84	\$1,207.68	
28	Marchwood	130632843	June 29, 2013	\$2,329.20	Satisfied	August 23, 2013	1.83	\$64.05	\$21.35	\$42.70	
29	Marchwood	130632844	June 29, 2013	\$1,765.37	Satisfied	August 23, 2013	1.83	\$48.55	\$16.18	\$32.37	
30	Marchwood	130731384	July 19, 2013	\$189.27	Satisfied	August 23, 2013	1.17	\$3.31	\$1.10	\$2.21	
31	Marchwood	140732964	July 23, 2014	\$65,885.03	Satisfied	September 26, 2014	2.17	\$2,141.26	\$713.75	\$1,427.51	
32	Marchwood	140732965	July 23, 2014	\$2,419.16	Satisfied	September 26, 2014	2.17	\$78.62	\$26.21	\$52.42	
33	Marchwood	140732966	July 23, 2014	\$2,877.49	Satisfied	September 26, 2014	2.17	\$87.02	\$29.01	\$58.01	
							Subtotals	\$37,189.97	\$12,396.66	\$24,793.31	
Additional Liens (July 23, 2014 to October 4, 2022)											
	Marchwood	None	None					\$0.00	\$0.00	\$0.00	
							Subtotals	\$0.00	\$0.00	\$0.00	
									Maximum Potential Refund/Credit, if Paid by	Marchwood	\$24,793.31
							Limitations Period for 2015 Complaint - June 9, 2012 to	November 1, 2022			
							(Includes Liens In Prior Hearing Exhibits, if Applicable)			\$3,218.27	

#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details	Hypothetical Application of Interest to Lien Amounts			
							Billing Period	1.50%	0.50%	Difference
Prior Hearing Exhibit (As Updated)										
1	Marshall Square/DBG	100230773	February 12, 2010	\$88,546.49	Satisfied	April 10, 2012	26.27	\$34,887.32	\$11,629.11	\$23,258.21
2	Marshall Square/DBG	100531543	May 13, 2010	\$9,848.19	Vacated	July 30, 2010	0.00	\$0.00	\$0.00	\$0.00
3	Marshall Square	100733829	July 31, 2010	\$121,108.37	Satisfied	April 10, 2012	20.83	\$37,483.04	\$12,494.35	\$24,988.69
4	Marshall Square	111231525	December 30, 2011	\$157.00	Vacated	March 23, 2012	0.00	\$0.00	\$0.00	\$0.00
5	Marshall Square	111231524	December 30, 2011	\$44,583.28	Satisfied	April 10, 2012	3.40	\$2,273.75	\$757.92	\$1,515.83
6	Marshall Square	120332031	March 24, 2012	\$11,408.93	Vacated	March 29, 2012	0.00	\$0.00	\$0.00	\$0.00
7	Marshall Square	120332040	March 26, 2012	\$3,593.32	Satisfied	April 10, 2012	0.50	\$28.95	\$8.88	\$17.97
8	Marshall Square	120332042	March 26, 2012	\$89,302.81	Satisfied	April 10, 2012	0.50	\$519.77	\$173.26	\$346.51
9	Marshall Square	120532592	May 22, 2012	\$7,020.08	Satisfied	August 22, 2013	15.23	\$1,604.27	\$534.76	\$1,069.51
10	Marshall Square	121031127	October 22, 2012	\$16,354.21	Satisfied	August 22, 2013	10.13	\$2,485.84	\$828.81	\$1,657.23
11	Marshall Square	130730656	July 11, 2013	\$14,304.78	Satisfied	August 23, 2013	1.43	\$307.55	\$102.52	\$205.04
12	Marshall Square	130730655	July 11, 2013	\$20,835.58	Satisfied	August 23, 2013	1.43	\$447.96	\$149.32	\$298.64
13	Marshall Square	131030113	October 7, 2013	1,715.33	Satisfied	August 15, 2014	10.40	\$267.59	\$89.20	\$178.39
14	Marshall Square/GDC	140430344	April 7, 2014	\$2,061.67	Satisfied	July 30, 2014	3.80	\$163.12	\$54.37	\$108.74
15	Marshall Square	140732980	July 23, 2014	17,828.92	Satisfied	September 28, 2014	2.17	\$579.44	\$193.15	\$386.29
16	Marshall Square	140733006	July 23, 2014	17,976.92	Satisfied	August 7, 2015	61.37	\$18,547.75	\$5,515.92	\$13,031.84
Lien not shown on Prior Hearing Exhibit							Subtotals	\$97,594.36	\$32,531.45	\$65,062.90
Additional Liens (July 23, 2014 to October 4, 2022)										
	Marshall Square	None	None					\$0.00	\$0.00	\$0.00
							Subtotals	\$0.00	\$0.00	\$0.00
Maximum Potential Refund/Credit, if Paid by								Marshall Square		\$65,062.90
Limitations Period for 2015 Complaint - June 9, 2012 to November 1, 2022										\$13,866.17
(Includes Liens in Prior Hearing Exhibits, if Applicable)										

#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details	Hypothetical Application of Interest to Lien Amounts				
							Billing Periods	1.50%	0.50%	Difference	
Prior Hearing Exhibit (As Updated)											
1	Oak Lane	100130261	January 12, 2010	\$1,887.59	Satisfied	January 20, 2010	0.27	\$7.55	\$2.52	\$5.03	
2	Oak Lane	unknown*	August 18, 2010	\$8,846.37			0.00	\$0.00	\$0.00	\$0.00	
3	Oak Lane	100930504	September 3, 2010	\$8,070.24	Satisfied	December 21, 2010	3.63	\$439.83	\$146.61	\$293.22	
4	Oak Lane	100932497	September 23, 2010	\$4,006.31	Satisfied	February 20, 2011	5.00	\$300.47	\$100.16	\$200.32	
5	Oak Lane	100932496	September 23, 2010	\$4,950.99	Satisfied	February 9, 2011	4.63	\$344.09	\$114.70	\$229.40	
6	Oak Lane	110230067	February 1, 2011	\$6,018.34	Satisfied	April 21, 2011	2.63	\$237.72	\$79.24	\$158.48	
7	Oak Lane	110230597	February 8, 2011	\$4,613.40	Satisfied	March 19, 2011	1.30	\$89.96	\$29.99	\$59.97	
8	Oak Lane	110330940	March 8, 2011	\$6,511.97	Satisfied	May 19, 2011	2.40	\$234.43	\$78.14	\$156.29	
9	Oak Lane	110332559	March 17, 2011	\$6,144.15	Satisfied	July 1, 2011	3.53	\$325.64	\$108.55	\$217.09	
10	Oak Lane	110333476	March 26, 2011	\$3,911.41	Satisfied	September 18, 2011	5.87	\$344.20	\$114.73	\$229.47	
11	Oak Lane	unknown*	June 8, 2011	\$3,205.44			0.00	\$0.00	\$0.00	\$0.00	
12	Oak Lane	110830577	August 5, 2011	\$3,147.99	Satisfied	November 2, 2011	2.97	\$140.09	\$46.70	\$93.39	
13	Oak Lane	110830522	August 5, 2011	\$3,358.15	Satisfied	September 21, 2011	1.57	\$78.92	\$26.31	\$52.61	
14	Oak Lane	110830521	August 5, 2011	\$8,949.00	Satisfied	December 15, 2011	4.40	\$590.63	\$196.88	\$393.76	
15	Oak Lane	120230419	February 7, 2012	\$3,321.13	Satisfied	March 26, 2012	25.93	\$1,291.92	\$430.64	\$861.28	
16	Oak Lane	120430726	April 6, 2012	\$5,968.84	Satisfied	August 22, 2013	16.77	\$1,501.16	\$500.39	\$1,000.78	
17	Oak Lane	120532627	May 23, 2012	4,588.67	Satisfied	August 22, 2013	15.20	\$1,046.22	\$348.74	\$697.48	
18	Oak Lane	120532628	May 23, 2012	\$7,300.65	Satisfied	August 22, 2013	15.20	\$1,664.55	\$554.85	\$1,109.70	
19	Oak Lane	120831107	August 15, 2012	\$1,945.54	Satisfied	August 22, 2013	12.40	\$361.87	\$120.62	\$241.25	
20	Oak Lane	120831113	August 15, 2012	\$1,945.54	Vacated	December 18, 2012	0.00	\$0.00	\$0.00	\$0.00	
21	Oak Lane	120832190	August 29, 2012	\$1,264.70	Satisfied	August 22, 2013	11.93	\$226.38	\$75.46	\$150.92	
Subtotals								\$9,225.64	\$3,075.21	\$6,150.43	
Additional Liens (August 29, 2012 to October 4, 2012)											
22	Oak Lane	130231538	February 13, 2013	\$2,984.00	Satisfied	August 23, 2013	6.37	\$284.97	\$94.99	\$189.98	
23	Oak Lane	130431975	April 23, 2013	\$6,240.40	Satisfied	June 10, 2014	13.77	\$1,288.64	\$429.55	\$859.10	
24	Oak Lane	130631730	June 18, 2013	\$5,625.49	Vacated	June 10, 2014	0.00	\$0.00	\$0.00	\$0.00	
25	Oak Lane	130632641	June 29, 2013	\$13,824.96	Satisfied	August 23, 2013	1.83	\$380.19	\$126.73	\$253.46	
26	Oak Lane	130731293	July 17, 2013	\$7,508.08	Satisfied	August 23, 2013	1.23	\$138.90	\$46.30	\$92.60	
27	Oak Lane	131031098	October 19, 2013	\$4,633.89	Vacated	June 11, 2014	0.00	\$0.00	\$0.00	\$0.00	
28	Oak Lane	131231368	December 30, 2013	\$1,763.43	Vacated	June 11, 2014	0.00	\$0.00	\$0.00	\$0.00	
29	Oak Lane	140331377	March 22, 2014	\$7,494.07	Vacated	June 11, 2014	0.00	\$0.00	\$0.00	\$0.00	
Subtotals								\$2,092.70	\$697.57	\$1,395.13	
Maximum Potential Refund/Credit, if Paid by									Oak Lane	\$7,545.56	
Limitations Period for 2015 Complaint - June 9, 2012 to							November 1, 2022				\$1,787.30
(Includes Liens in Prior Hearing Exhibits, if Applicable)											

#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details	Hypothetical Application of Interest to Lien Amounts			
							Billing Periods	1.50%	0.50%	Difference
Prior Hearing Exhibit (As Updated)										
1	Simon Garden	100130873	January 22, 2010	\$38,493.85	Vacated	October 7, 2011	0.00	\$0.00	\$0.00	\$0.00
2	Simon Garden	100130871	January 22, 2010	\$38,493.86	Vacated	August 20, 2010	0.00	\$0.00	\$0.00	\$0.00
3	Simon Garden	100130875	January 22, 2010	\$99,384.21	Vacated	October 7, 2011	0.00	\$0.00	\$0.00	\$0.00
4	Simon Garden	100130676	January 22, 2010	\$99,384.21	Vacated	August 20, 2010	0.00	\$0.00	\$0.00	\$0.00
5	Simon Garden	100531541	May 14, 2010	\$75,868.06	Vacated	August 4, 2011	0.00	\$0.00	\$0.00	\$0.00
6	Simon Garden	100531542	May 14, 2010	\$82,896.78	Satisfied	July 12, 2012	26.33	\$32,744.23	\$10,914.74	\$21,829.49
7	Simon Garden	100531540	May 14, 2010	\$702,740.97	Satisfied	July 12, 2012	26.33	\$80,085.03	\$28,896.02	\$51,189.01
8	Simon Garden	100632366	June 19, 2010	\$75,868.05	Vacated	August 20, 2010	0.00	\$0.00	\$0.00	\$0.00
9	Simon Garden	100632368	June 19, 2010	\$62,896.78	Vacated	August 20, 2010	0.00	\$0.00	\$0.00	\$0.00
10	Simon Garden	100632367	June 19, 2010	\$202,746.07	Satisfied	July 12, 2012	25.13	\$76,435.61	\$25,478.54	\$50,957.07
11	Simon Garden	100632426	June 22, 2010	\$147,576.01	Satisfied	July 12, 2012	25.03	\$55,414.79	\$18,471.80	\$36,943.19
12	Simon Garden	110632638	May 27, 2011	\$140,489.15	Satisfied	July 12, 2012	13.73	\$28,340.76	\$9,646.92	\$18,693.84
13	Simon Garden	110630243	June 2, 2011	\$40,714.25	Satisfied	July 12, 2012	13.53	\$8,264.99	\$2,755.00	\$5,510.00
14	Simon Garden	110000244	June 2, 2011	\$45,840.98	Satisfied	July 12, 2012	13.63	\$9,307.56	\$3,102.52	\$6,205.03
15	Simon Garden	110731730	July 20, 2011	\$5,458.51	Satisfied	July 12, 2012	11.93	\$977.07	\$325.69	\$651.38
16	Simon Garden	110731731	July 20, 2011	\$5,792.46	Satisfied	July 12, 2012	11.93	\$1,036.65	\$345.62	\$691.03
17	Simon Garden	110831159	August 10, 2011	2,569.08	Satisfied	July 12, 2012	11.23	\$432.69	\$144.30	\$288.39
18	Simon Garden	110831157	August 10, 2011	\$2,795.44	Satisfied	July 12, 2012	11.23	\$471.03	\$157.01	\$314.02
19	Simon Garden	110831158	August 10, 2011	\$12,457.30	Satisfied	July 12, 2012	11.23	\$2,099.06	\$699.69	\$1,399.37
20	Simon Garden	111030829	October 12, 2011	\$7,488.02	Satisfied	July 12, 2012	9.13	\$1,026.86	\$341.95	\$684.91
21	Simon Garden	111030830	October 12, 2011	\$4,254.05	Satisfied	July 12, 2012	9.13	\$5,925.80	\$1,975.27	\$3,950.54
22	Simon Garden	111030879	October 12, 2011	\$9,336.21	Satisfied	July 12, 2012	9.13	\$14,431.06	\$4,810.35	\$9,620.71
23	Simon Garden	111231523	December 30, 2011	\$599.10	Satisfied	July 12, 2012	6.50	\$58.41	\$19.47	\$38.94
24	Simon Garden	111231528	December 30, 2011	\$5,971.24	Satisfied	July 12, 2012	6.50	\$592.20	\$194.07	\$398.13
25	Simon Garden	111231526	December 30, 2011	\$6,231.17	Satisfied	July 12, 2012	6.50	\$607.54	\$202.51	\$405.03
26	Simon Garden	111231527	December 30, 2011	\$11,667.21	Satisfied	July 12, 2012	6.50	\$1,139.50	\$379.83	\$759.67
27	Simon Garden	120532631	May 23, 2012	\$19,476.46	Satisfied	July 12, 2012	1.67	\$486.01	\$162.30	\$323.71
28	Simon Garden	120532626	May 23, 2012	\$21,766.61	Satisfied	July 12, 2012	1.67	\$544.17	\$181.39	\$362.78
29	Simon Garden	120532634	May 23, 2012	\$27,844.17	Satisfied	July 12, 2012	1.67	\$696.10	\$232.03	\$464.07
30	Simon Garden	120631412	June 14, 2012	\$1,990.75	Satisfied	July 12, 2012	0.93	\$27.87	\$9.29	\$18.58
31	Simon Garden	120631413	June 14, 2012	\$3,468.64	Satisfied	July 12, 2012	0.93	\$48.58	\$16.19	\$32.39
32	Simon Garden	120730809	July 10, 2012	\$257.57	Satisfied	July 12, 2012	0.07	\$0.26	\$0.09	\$0.17
33	Simon Garden	120730811	July 10, 2012	\$548.72	Satisfied	July 12, 2012	0.07	\$0.55	\$0.16	\$0.37
34	Simon Garden	120730810	July 10, 2012	\$1,692.11	Satisfied	July 12, 2012	0.07	\$1.89	\$0.56	\$1.33
Subtotals								\$321,780.37	\$107,202.12	\$214,524.25
Additional Liens (July 10, 2012 to October 4, 2012)										
35	Simon Garden	130730652	July 11, 2013	\$16,689.92	Satisfied	August 22, 2013	1.40	\$350.49	\$116.83	\$233.66
36	Simon Garden	130730653	July 11, 2013	\$34,545.28	Satisfied	August 22, 2013	1.40	\$725.45	\$241.82	\$483.63
37	Simon Garden	130730654	July 11, 2013	\$7,138.92	Satisfied	August 22, 2013	1.40	\$149.92	\$49.97	\$99.94
38	Simon Garden	140732961	July 23, 2014	\$27,840.66	Satisfied	September 26, 2014	2.17	\$904.87	\$301.61	\$603.21
39	Simon Garden	140732962	July 23, 2014	\$14,347.05	Satisfied	September 26, 2014	2.17	\$466.28	\$155.43	\$310.85
40	Simon Garden	140732963	July 23, 2014	\$6,978.49	Satisfied	August 15, 2014	0.77	\$80.25	\$26.75	\$53.50
Subtotals								\$2,677.21	\$892.40	\$1,784.81
Maximum Potential Refund/Credit, if Paid by Simon Garden										\$216,309.06
Limitations Period for 2015 Complaint - June 9, 2012 to November 1, 2022 (Includes Liens in Prior Hearing Exhibits, if Applicable)										\$1,837.43

VERIFICATION

I, Bernard L. Cummings, hereby state that I am the Vice President, Customer Service and Collection of Philadelphia Gas Works. I hereby verify that the facts set forth in my Remand Direct Testimony, PGW Remand St. No. 1, are true and correct to the best of my knowledge, information and belief. I understand that the statements herein are made subject to the penalties of 18 Pa. C.S. § 4904 (relating to unsworn falsification to authorities).

October 31, 2022

Dated

A handwritten signature in black ink, appearing to be 'B. Cummings', written over a horizontal line.

ERRATA SHEET

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

SBG Management Services, Inc., <i>et al</i> v. Philadelphia Gas Works	C-2012-2304183 C-2012-2304324 C-2015-2486618 C-2015-2486642 C-2015-2486677 C-2015-2486674 C-2015-2486670 C-2015-2486664 C-2015-2486655 C-2015-2486648
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**Errata to the
Remand Rebuttal Testimony of
BERNARD L. CUMMINGS
on behalf of Philadelphia Gas Works**

Reference	Reads:	Should Read:
Page 13, line 16	already rule	already ruled
Page 14, line 5	liens there	liens because there
Page 15, line 21	post-judgment on example lien	post-judgment <u>interest</u> on the example lien

PGW is attaching a clean copy of the Remand Rebuttal Testimony of Bernard L. Cummings which will be submitted for the record in this proceeding.



BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

REMAND REBUTTAL TESTIMONY OF

BERNARD L. CUMMINGS

ON BEHALF OF
PHILADELPHIA GAS WORKS

*SBG Management Services, Inc. et al v. Philadelphia Gas
Works Docket No. C-2012-2304183 et al.*

February 7, 2023

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BLC-8	PGW - Use of Billed LPC Methodology
BLC-9	PGW - Partial Payments – Section 1312 Interest Calculations
BLC-10	PGW’s Breakdown of SBG Data on Exhibit CEH-3
BLC-11	PGW Perfected Lien Recalculation for Vacated Liens

1 **I. INTRODUCTION**

2 **Q. PLEASE STATE YOUR NAME AND CURRENT POSITION WITH PGW.**

3 A. My name is Bernard Cummings and I am the Vice President, Customer Service and
4 Collections, at Philadelphia Gas Works (“PGW” or “Company”).

5 **Q. ARE YOU THE SAME BERNARD CUMMINGS THAT PROVIDED REMAND
6 DIRECT TESTIMONY ON OCTOBER 31, 2022 IN THIS MATTER?**

7 A. Yes.

8 **Q. WHAT IS THE PURPOSE OF YOUR REMAND REBUTTAL TESTIMONY IN
9 THIS PROCEEDING?**

10 A. The purpose of my remand rebuttal testimony is to respond to the remand direct
11 testimony of Christopher E. Hanson presented by the complainants, SBG *et al* (“SBG”),
12 on January 20, 2023.

13 **Q. PLEASE IDENTIFY THE EXHIBITS THAT ACCOMPANY YOUR
14 TESTIMONY.**

15 A. The following exhibits accompany my testimony:

<u>Outstanding Debt</u>	
BLC-6	Outstanding Account Balances (January 30, 2023)
<u>Partial Payments</u>	
BLC-7	PGW Adjustments to SBG Billed LPC Methodology (Date Range Corrections)
BLC-8	PGW - Use of Billed LPC Methodology
BLC-9	PGW - Partial Payments – Section 1312 Interest Calculations
<u>Perfected Liens</u>	
BLC-10	PGW’s Breakdown of SBG Data on Exhibit CEH-3
BLC-11	PGW Perfected Lien Recalculation for Vacated Liens

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1 **Q. WERE THOSE EXHIBITS PREPARED BY YOU OR UNDER YOUR**
2 **DIRECTION AND SUPERVISION?**

3 A. Yes.

4 **II. BACKGROUND**

5 **Q. HAVE YOU EXAMINED THE REMAND DIRECT TESTIMONY FILED BY SBG**
6 **WITNESS CHRISTOPHER E. HANSON IN THIS PROCEEDING?**

7 A. Yes, I have.

8 **Q. IN YOUR REMAND DIRECT TESTIMONY (PGW REMAND DIRECT ST. NO.**
9 **1), DID YOU DESCRIBE THE THEN-CURRENT TOTAL AMOUNT OWED TO**
10 **PGW BY THE COMPLAINANTS?**

11 A. Yes. As of October 2022, the total amount owed to PGW by the Complainants for unpaid
12 gas service was \$1,405,216.51. *See* PGW Remand Direct at 10-11, 22; Exhibit BLC-3,
13 Page 1 - Master Account Balance.

14 **Q. WHAT ARE THE COMPLAINANTS' CURRENT BALANCES ON THEIR PGW**
15 **ACCOUNTS?**

16 A. As shown in Exhibit BLC-6, the Complainants' outstanding balance has continued to
17 increase due to non-payment for PGW's services, now totaling an outstanding balance of
18 \$1,490,348.84 owed to PGW across the Complainants' accounts as of January 30, 2023,
19 which is \$85,132.33 more than the balance owed in October 2022. Below is a tabulation
20 of the outstanding account balance by property owner:
21

SBG Entity	Balance owed on PGW accounts
Colonial Garden Realty Co., LP	\$4,063.14
Elrae Garden Realty Co., LP	\$397.72
Fairmount Manor Realty Co., LP	\$278,849.17
Fern Rock Realty Co., LP	\$987,812.39
Marchwood Realty Co., LP	\$39,922.48
Marshall Square Realty Co., LP	\$79,808.94
Oak Lane Court Realty Co., LP	\$47,299.22
Simon Garden Realty Co., LP	\$52,195.78
TOTAL BALANCE SBG OWES TO PGW AS OF JANUARY 30, 2023	\$1,490,348.84

1

2 III. PARTIAL PAYMENTS

3 **Q. WHAT DID SBG WITNESS MR. HANSON TESTIFY REGARDING PARTIAL**
 4 **PAYMENTS?**

5 A. Mr. Hanson testified that a base credit of \$87,192.77¹ is owed to SBG for the
 6 recalculation of partial payments and late payment charges with the addition of
 7 \$24,210.31 for Pennsylvania’s 6% simple interest under 66 Pa C.S. § 1312 (“§1312
 8 Interest”)² through December 31, 2022, with additional §1312 Interest until the
 9 difference is credited to SBG by PGW. *See* SBG Remand Direct at 5-6; Exhibit CEH-1.

10 **Q. DOES PGW HAVE ANY OVERALL RESPONSES TO THE PARTIAL**
 11 **PAYMENT TESTIMONY FROM SBG WITNESS MR. HANSON?**

12 A. Yes. There is conceptual agreement on the use of the first-in-first-out (“FIFO”) method
 13 for recalculating the partial payments at issue. There also appears to be agreement on the

¹ PGW notes that Exhibit CEH-1 contains errors regarding the subtotal of “Recalculated LPC” and “Difference, Credit Due” for Simon Garden, since only two of the four data files were added together to determine those subtotals. Those errors impact the total for all of the SBG entities. The correct totals should be \$1,147,638.12 (as opposed to \$1,025,565.89) for the “Recalculated LPC” and \$87,590.83 (as opposed to \$87,192.77) for the “Difference, Credit Due.” That being said, for ease of reference, I will continue to refer to \$82,192.77 since that number appears in SBG’s Remand Direct and Exhibit CEH-1.

² I am using the phrase “§ 1312 Interest” to refer to the award of interest under 66 Pa C.S. § 1312.

1 fact that PGW implemented the ordered payment application enhancement on January 24,
2 2020 pursuant to the Commission's Opinion and Order at Docket No. R-2017-2586783.³

3 However, PGW disagrees with SBG on several positions reflected in Mr. Hanson's
4 calculations which are not supported by the law or prior orders in the SBG matters,
5 including: (1) the date range for claims regarding partial payment recalculations; (2) the
6 specific methodology under FIFO principles used to compare the recalculated amounts;
7 and (3) on the amount of §1312 Interest owed on the recalculated partial payments.

8 **A. PGW DISPUTES THE CLAIM AND DATE RANGE USED BY SBG**
9 **FOR PARTIAL PAYMENT RECALCULATIONS**

10 **Q. WHAT START DATES DID SBG WITNESS HANSON USE FOR THE PARTIAL**
11 **PAYMENT RECALCULATIONS?**

12 A. Mr. Hanson used start dates that began four years before the filing of the 2012
13 Complaints, which were May 11, 2008 for Group 1 (Colonial Garden and Simon Garden)
14 and Group 2 (Elrea Garden, Fairmount Manor, and Marshall Square) and June 6, 2008
15 for Group 3 (Marchwood, Oak Lane, and Fern Rock). *See* SBG Remand Direct at 4.

16 **Q. DOES PGW AGREE WITH THOSE START DATES FOR PARTIAL PAYMENT**
17 **RECALCULATIONS?**

18 A. No. Partial payment recalculations were previously litigated and resolved in the 2012
19 Complaints for Group 1 (Colonial Garden and Simon Garden) and Group 2 (Elrea
20 Garden, Fairmount Manor, and Marshall Square) to a date certain, and SBG cannot now,
21 years after the respective orders have been entered, seek to challenge those findings.

³ *PA PUC v. PGW*, Docket No. R-2017-2586783, Opinion and Order (Order entered June 28, 2019)(Order approving, among other things a Joint Petition for Settlement dated April 17, 2019)("2019 Settlement")

1 Specifically, the Commission's prior Opinions and Orders for Group 1⁴ and Group 2⁵
2 adjusted the unpaid gas balance and unpaid late payment charges as of a specific date
3 certain and specific partial payment certain, that was as of December 2, 2011 for Group 1
4 and May 3, 2012 for Group 2. I have been informed by counsel that SBG did not file
5 exceptions to Your Honor's prior determination of the Group 1 and Group 2, did not seek
6 Commission reconsideration of those findings, and did not appeal the Commission's
7 rulings regarding Group 1 and Group 2 partial payment recalculations. Therefore, those
8 determinations and recalculations are conclusive and binding which is why PGW based
9 its recalculation start dates on those dates certain. In contrast, where the Commission did
10 not previously rule or adjust the unpaid gas and late payment charges for Group 3, PGW
11 used the Statute of Limitations period of June 6, 2008 as a start date for Group 3, since
12 Your Honor and the Commission did not determine a specific adjustment in the Group 3
13 2012 Complaints.

14 **Q. SHOULD MAY 11, 2008 START DATE BE USED FOR GROUP 1 (COLONIAL**
15 **GARDEN AND SIMON GARDEN) AND GROUP 2 (ELREA GARDEN,**
16 **FAIRMOUNT MANOR, AND MARSHALL SQUARE)?**

17 **A.** No. As I explained above, PGW submits that both PGW and SBG are bound by
18 determinations on partial payments in the 2012 Orders for Groups 1 and 2.

⁴ *SBG Management Services, Inc./ Colonial Garden Realty Co., L.P. and SBG Management Services, Inc./Simon Garden Realty Co., L.P.*, Docket Nos. C-2012-2304183 & C-2012-2304324, Opinion and Order (Order dated December 8, 2016)(Link: <https://www.puc.pa.gov/pcdocs/1491938.docx>).

⁵ *SBG Management Services, Inc./Elrea Garden Realty Co., L.P., SBG Management Services, Inc./Fairmount Manor Realty Co., L.P., and SBG Management Services, Inc./Marshall Square Realty Co., L.P.*, Docket Nos. C-2012-2304167, C-2012-2304215 & C-2012-2304303, Opinion and Order (Order dated September 20, 2018)(Link: <https://www.puc.pa.gov/pcdocs/1586418.docx>).

1 **Q. WHAT END DATES DID SBG WITNESS HANSON USE FOR THE PARTIAL**
2 **PAYMENT RECALCULATIONS?**

3 A. Mr. Hanson ended the partial payment recalculations with the end of the raw account data
4 provided by PGW. That data went through September 2021, as noted in my Remand
5 Direct Testimony. *See* PGW Remand Direct at 7.

6 **Q. DOES PGW AGREE WITH THOSE END DATES FOR PARTIAL PAYMENT ?**

7 A. No. The “problem complained of” relates to the application of partial payments between
8 several unpaid bills for service provided by PGW. As I explain in my Remand Direct,⁶
9 that “problem” was corrected as of January 24, 2020 for all of PGW’s customers,
10 including all of the SBG entities. Correcting the application of partial payments pursuant
11 to the Commission’s Opinion and Order at Docket No. R-2017-2586783⁷ ended the need
12 to recalculate how prior payments were applied for the complainants. Therefore, SBG’s
13 recalculations including dates from January 24, 2020 through the end of the raw account
14 data provided to SBG through September 2021 is not appropriate.

15 **Q. WHAT WOULD BE THE RESULT IF SBG WITNESS HANSON’S**
16 **RECALCULATIONS WERE ADJUSTED TO USE THE SAME DATE RANGE**
17 **AS THAT USED BY PGW BASED ON THE ABOVE ISSUES?**

18 A. Adjusting Mr. Hanson’s analysis for the date range used by PGW would lower his
19 recommendation from \$87,192.77 to \$61,755.57. *See* Exhibit BLC-7.

20

⁶ PGW Remand Direct St. No. 1 at 5-7.

⁷ *PA PUC v. PGW*, Docket No. R-2017-2586783, Opinion and Order (Order entered June 28, 2019)(Order approving, among other things a Joint Petition for Settlement dated April 17, 2019)(“2019 Settlement”)

1 **B. PGW DISPUTES THE COMPARISONS MADE BY SBG**

2 **Q. WHAT METHODOLOGY DID SBG WITNESS HANSON USE TO COMPARE**
3 **THE ORIGINAL RESULTS TO HIS RECALCULATIONS?**

4 A. Mr. Hanson used what I will refer to as the “Billed LPC Comparison” methodology,
5 since Mr. Hanson compared the historic late payment charge with the recalculated late
6 payment charge on each individual bill. Mr. Hanson’s method looked only at the
7 immediately prior period’s recalculated outstanding gas balance and recalculated the LPC
8 amount on that comparison alone. *See* SBG Remand Direct at 5.

9 **Q. DOES PGW AGREE WITH THE USE OF THE BILLED LPC COMPARISON**
10 **METHODOLOGY USED BY SBG WITNESS HANSON?**

11 A. No. Section 56.24 of the Commission’s regulations⁸ governs the application of partial
12 payments among several bills for public utility service. That regulation is triggered by a
13 partial payment.

14 PGW employed a “true-up” methodology where PGW looked at the “bottom line” or
15 overall impact of each partial payment on gas balance and outstanding late payment
16 charges based on reapplication of partial payments consistent with Section 56.24. The
17 true-up occurred as of the last bill before January 24, 2020. That date was used since any
18 payments made on or after January 24, 2020 would have been allocated according to the
19 changes required by the Commission’s Order and not subject to recalculation where
20 PGW’s system no longer used the prior methodology.

21 In contrast, SBG’s Billed LPC Comparison looks at the effect of the allocation only
22 regarding late payment charges and does look at the overall effect of the allocation on

⁸ 52 Pa. Code § 56.24

1 balances and late payment charges through the final date of January 24, 2020. This
2 method does not fit under Section 56.24 because it does not give a complete picture of
3 how the recalculated allocations impacted the Complainants and does not correctly apply
4 partial payments to the balance due for prior service, and rather looks at each partial
5 payment in a vacuum irrespective of any balances due for prior service.

6 **Q. DESPITE THE ABOVE ISSUES, HAVE YOU DETERMINED WHAT WOULD**
7 **BE THE RESULT IF PGW'S PARTIAL PAYMENT RECALCULATIONS WERE**
8 **EXAMINED USING SBG'S BILLED LPC COMPARISON METHODOLOGY**
9 **WHEN CORRECTED FOR THE DATE RANGE ISSUES?**

10 A. Yes. The result of PGW using SBG's Billed LPC Comparison methodology would show
11 a partial payment recalculation difference of \$59,766.17 (as shown on Exhibit BLC-8) as
12 opposed to PGW's true-up methodology which resulted in \$50,494.79 (as shown on
13 Exhibit BLC-1). I would note that the result of using PGW's recalculations based on
14 SBG's Billed LPC Comparison methodology is close to the result of adjusting Mr.
15 Hanson's recalculations for the date ranges used by PGW, which is \$61,755.57 (as shown
16 on Exhibit BLC-7).

17
18 **C. PGW DISPUTES THE CALCULATION OF § 1312 INTEREST FOR**
19 **PARTIAL PAYMENT RECALCULATIONS**

20 **Q. PLEASE DISCUSS SBG WITNESS HANSON'S REMAND DIRECT**
21 **TESTIMONY CONSIDERING § 1312 INTEREST ON RECALCULATED**
22 **PARTIAL PAYMENTS.**

23 A. Mr. Hanson's recommended the addition of "§ 1312 Interest" of \$24,210.31 through
24 December 31, 2022. See SBG Exhibit CEH-1.

25

1 **Q. DOES PGW AGREE WITH THAT CALCULATION OF § 1312 INTEREST ON**
 2 **RECALCULATED PARTIAL PAYMENTS.**

3 A. No. PGW agrees that § 1312 Interest is applicable to the unpaid gas balance charge and
 4 late payment charges, since those amounts are determined by PGW’s Commission-
 5 approved tariff and are subject to the Commission’s jurisdiction. That being said, the
 6 §1312 Interest amount should be lower than that shown in SBG Exhibit CEH-1, since the
 7 date range for the recalculation must be smaller as I discussed above. PGW’s calculated
 8 amount of §1312 Interest is shown on Exhibit BLC-9, using the last bill issued before
 9 January 24, 2020.

10
 11 **D. SUMMARY REGARDING PARTIAL PAYMENTS**

12 **Q. PLEASE SUMMARIZE YOUR CONCLUSIONS REGARDING**
 13 **RECALCULATED PARTIAL PAYMENTS.**

14 A. It is PGW position that the Commission should use the “true-up” comparison
 15 methodology employed by PGW to determine the differences between recalculated
 16 amounts, which complies with Section 56.24 of the Commission’s regulations.

17 If the Commission uses the “true-up” comparison methodology, PGW sees the following
 18 differences between PGW’s recommendations and SBG’s recommendations:

19

Using “True-up” Comparison Methodology		
	PGW	SBG
Differences	\$50,494.79 ⁹	Not calculated by SBG
§1312 Interest	\$9,154.42 ¹⁰	
TOTAL	\$59,648.92	

20

⁹ PGW Remand Direct at 10; Exhibit BLC-1.
¹⁰ Exhibit BLC-9.

1 However, if the Commission decides to use SBG’s Billed LPC Comparison
 2 methodology, which PGW asserts is flawed as discussed above, PGW sees the following
 3 differences between PGW’s calculation using SBG’s methodology and what was
 4 provided in SBG’s Remand Direct Testimony:

Using Billed LPC Comparison Methodology		
	PGW	SBG
Differences	\$59,766.17 ¹¹	\$61,755.57 ¹²
§1312 Interest	\$10,833.68 ¹³	\$11,200 ¹⁴
TOTAL	\$70,599.85	\$72,955.57

6
 7 **IV. PERFECTED LIENS**

8 **Q. WHAT DID SBG WITNESS MR. HANSON RECOMMEND REGARDING THE**
 9 **RECALCULATION OF POST-JUDGMENT INTEREST ON PERFECTED**
 10 **LIENS?**

11 A. For post-judgment interest on perfected liens, Mr. Hanson recommended a recalculation
 12 difference of \$655,711 with the addition of “§ 1312 Interest” totaling \$385,313 through
 13 December 31, 2022 together with additional §1312 Interest until the difference is credited
 14 to SBG by PGW. *See* SBG Remand Direct at 7-8; Exhibit CEH-3.

15 **Q. DOES PGW HAVE ANY OVERALL RESPONSES TO THE PERFECTED LIEN**
 16 **RECOMMENDATIONS FROM SBG WITNESS MR. HANSON?**

17 A. Yes. There is agreement on the total number of perfected liens (n=439¹⁵) between
 18 December 7, 2007 and January 20, 2023, the date of Mr. Hanson’s Remand Direct
 19 testimony.¹⁶ There is also agreement that the two 2007 perfected liens,¹⁷ the five

¹¹ Exhibit BLC-8.
¹² Exhibit BLC-7.
¹³ Exhibit BLC-9.
¹⁴ This is an estimate. It adds about \$365 to PGW’s calculation of § 1312 Interest shown on Exhibit BLC-9.
¹⁵ Exhibit BLC-5.
¹⁶ On behalf of SBG, Mr. Hanson did not identify any new (or additional) perfected liens.
¹⁷ Elrae Garden, Lien 1 (filed December 7, 2007) and Fairmont, Lien 1 (filed December 7, 2007). *See* Exhibit BLC-5; Exhibit CEH-1.

1 unknown liens,¹⁸ and the seven perfected liens on closed accounts¹⁹ did not need to be
2 recalculated. Regarding the 297 satisfied liens, there was agreement in the recalculation
3 methodology for calculating the difference in post-judgment interest owed by a simple
4 analysis of the 12% difference (i.e. 18% - 6% = 12%) based on the time involved
5 between the filing of the perfected lien and the satisfaction of the perfected lien.

6 However, PGW disagrees with several other key points of SBG's analysis. I am advised
7 by counsel that SBG did not: (a) follow the concept of the limited retroactivity articulated
8 in *PGW III* and Your Honor's December 19 Order²⁰ where, of the Complainants in the
9 2012 Complaint, only the Group 1 2012 Complaints were remanded; and (b) otherwise
10 exclude perfected liens that were already litigated as part of the 2012 Complaints. PGW
11 also disagrees with: (c) treating the 128 vacated liens the same as satisfied liens; and (d)
12 with the application of §1312 interest to the recalculated difference of post-judgment
13 interest on perfected liens.

14 **A. PGW DISPUTES THE CLAIM AND DATE RANGES USED BY SBG**
15 **FOR CALCULATING POST-JUDGMENT INTEREST ON THE**
16 **PERFECTED LIENS**

17 **Q. WHAT START DATES DID SBG WITNESS HANSON USE FOR THE**
18 **CALCULATION THE DIFFERENCE IN POST-JUDGMENT INTEREST ON**
19 **THE PERFECTED LIENS?**

20 **A.** Mr. Hanson used start dates that began four years before the filing of the 2012
21 Complaints, which were May 11, 2008 for Group 1 (Colonial Garden and Simon Garden)

¹⁸ Fairmount Lien 147, 148 and 155; and, Oak Lane, Liens 2 and 11. See Exhibit BLC-5; Exhibit CEH-1.

¹⁹ Fairmount, Lien 92 (closed September 22, 2021), Liens 149 and 150 (closed September 22, 2021) and Liens 152 to 154 (closed, September 22, 2021); and, Fern Rock, Lien 42 (closed, May 15, 2020). See Exhibit BLC-5; Exhibit CEH-1.

²⁰ <https://www.puc.pa.gov/pedocs/1768069.docx>.

1 and Group 2 (Elrea Garden, Fairmount Manor, and Marshall Square) and June 6, 2008
2 for Group 3 (Marchwood, Oak Lane, and Fern Rock).

3 **Q. DOES PGW AGREE WITH THOSE START DATES FOR CALCULATING THE**
4 **DIFFERENCE IN POST-JUDGMENT INTEREST ON PERFECTED LIENS?**

5 A. No.

6 **Q. PLEASE EXPLAIN.**

7 A. Group 1 (Colonial Garden and Simon Garden) is the subject of the remand from the
8 Commonwealth Court (called "*PGW III*"). For Group 1, PGW believes that the starting
9 date should be May 11, 2009, which is three years before the filing of the 2012
10 Complaints. That was the same starting date used in the 2012 Complaints, according to
11 the Initial Decision for Group 1²¹ and affirmed by the Commission.

12 PGW submits that Groups 2 (Elrea Garden, Fairmount Manor, and Marshall Square) and
13 3 (Marchwood, Oak Lane, and Fern Rock) were not part of the remand in *PGW III* and as
14 determined by Your Honor's December 19 Order. The start date for Groups 2 and 3,
15 therefore, should be no earlier than June 9, 2012, which is three years before the filing of
16 the 2015 Complaints.

17 **Q. ARE THERE ANY OTHER ISSUES WITH THE DATE RANGE EMPLOYED BY**
18 **SBG FOR GROUP 2 AND GROUP 3?**

19 A. Yes. SBG's testimony appears to attempt to relitigate certain liens already decided by the
20 Commission as the timeframe used by SBG in its Remand Direct overlaps the timeframe
21 ruled on by the Commission in deciding the 2012 Complaints. The 2012 Complaints
22 decided liens that were shown on the hearing exhibits submitted by SBG in the 2012
23 Complaints for Groups 2 and 3. Ordering Paragraphs Nos. 18 to 20 in the Order on the

²¹ <https://www.puc.pa.gov/pcdocs/1382333.docx>

1 2012 Complaint for Group 2²² correspond to the late payment charge (of 18%) calculated
2 (by SBG, with changes by the Administrative Law Judge) for all of perfected liens on the
3 hearing exhibits for that proceeding.²³ Ordering Paragraphs 6 to 8 of in the Order on the
4 2012 Complaint for Group 3²⁴ also correspond to the late payment charge (of 18%)
5 calculated (by SBG, with changes by the Administrative Law Judge) for all the perfected
6 liens on the hearing exhibits for that proceeding.²⁵

7 So, to avoid overlap and any double counting, any liens regarding Groups 2 and 3 that
8 were previously litigated and contained in the prior hearing exhibits must be excluded
9 from the scope of the claims to be decided in the 2015 Complaints for Groups 2 and 3.

10 **Q. WHAT WOULD BE THE RESULT IF SBG WITNESS HANSON'S**
11 **CALCULATIONS OF POST-JUDGMENT INTEREST ON THE PERFECTED**
12 **LIENS WERE ADJUSTED TO USE THE SAME DATE RANGE AS THAT USED**
13 **BY PGW AND REMOVING LIENS ALREADY LITIGATED BY THE**
14 **COMMISSION IN GROUP 2 AND GROUP 3?**

15 A. Adjusting Mr. Hanson's analysis for the date range used by PGW and determined by
16 *PGW III* and Your Honor's December 19 Order and removing liens already ruled on in
17 final Commission Orders, the calculation would lower his recommendation from
18 \$655,771 to \$369,809. See Exhibit BLC-10.

19 **B. PGW DISPUTES THE INCLUSION OF VACATED LIENS IN**
20 **PERFECTED LIEN RECALCULATIONS**

21 **Q. HOW DID SBG WITNESS HANSON TREAT VACATED LIENS?**

22 A. Mr. Hanson treated vacated liens in the same manner as satisfied liens. In other words, he
23 assumed that: 1) SBG paid the entire principle of the vacated lien; and 2) that SBG paid

22 <https://www.puc.pa.gov/pedocs/1396456.docx>,

23 <https://www.puc.pa.gov/pedocs/1756094.pdf>,

24 <https://www.puc.pa.gov/pedocs/1412759.docx>,

25 <https://www.puc.pa.gov/pedocs/1756074.pdf>

1 all of the late payment charges (at 18%) between the date the perfected lien was filed and
2 the date that perfected lien was vacated.

3 **Q. DOES PGW AGREE WITH THE TREATMENT OF VACATED LIENS BY SBG**
4 **WITNESS HANSON?**

5 A. No. PGW excluded all vacated liens because there is no evidence that SBG either: 1) paid
6 the entire principle of the vacated lien; or 2) that any LPC of 18% was paid. PGW
7 interpreted liens identified as “vacated” as having never existed which I am advised by
8 counsel complies with the case law in Pennsylvania on the effect of vacating a lien.

9 **Q. WHAT WAS MR. HANSON’S POSITION ON “VACATED” LIENS, AND WHAT**
10 **EVIDENCE DID HE PROVIDE AS SUPPORT FOR THAT POSITION?**

11 A. Mr. Hanson argued that “vacated” liens were paid by SBG. While Mr. Hanson does not
12 provide any evidence to support payments were made by SBG on the various “vacated”
13 liens, the singular example SBG did provide does not support his argument.

14 **Q. WHY DOES THE SINGLE EXAMPLE PROVIDED IN MR. HANSON’S**
15 **TESTIMONY NOT SUPPORT HIS “VACATED” LIENS ARGUMENT?**

16 A. The single example (of the potential 128 “vacated” liens) provided by Mr. Hanson states
17 that a perfected lien (Colonial Garden, “Lien 2” on Exhibit BLC-5 and SBG Exhibit
18 CEH-3) covering the unpaid amount of \$66,062 was vacated on August 4, 2011. *See*
19 *SBG Direct Remand at 7, fn 7.*

20 However, looking at the example and the facts alleged by SBG regarding the example,
21 there are clear issues which show that there is not evidence to support treating “vacated”
22 liens the same as “satisfied” liens. Mr. Hanson explains that, twenty-seven days after
23 Lien 2 was vacated (on August 31, 2011) as part of an unidentified real estate settlement
24 involving Colonial Gardens, SBG set aside \$365,000 for obligations to PGW. SBG
25 *Direct Remand at 7, fn 7.* This means that SBG did not pay any amount to PGW in order

1 to have the subject perfected lien “vacated” by PGW, since the money to pay PGW was
2 simply “set aside” twenty-seven days after that perfected lien was in-fact vacated by
3 PGW and reflected in the Philadelphia civil court dockets. Mr. Hanson’s example
4 suggests that amount (\$66,062) was paid in November 2011 towards the already-vacated
5 lien when other perfected liens were marked “satisfied.” SBG Direct Remand at 7, fn 7.
6 Again, this does not show that SBG paid any amount in order to have the subject
7 perfected lien “vacated” by PGW, let alone the entire principle amount to satisfy the face
8 value of the lien.

9 Importantly for the Commission’s decision here, Mr. Hanson’s description of the
10 November 2011 payment does not indicate that SBG paid any amount of the then applied
11 18% post-judgment interest on the subject perfected lien. The example is focused on the
12 “face amount” of the subject perfected lien. But the claim in this proceeding is that SBG
13 is owed a refund for the difference in post-judgment interest actually paid on the
14 subjected perfected liens. Mr. Hanson example calculated the historic late payment
15 charge on that lien as \$19,650 (as of August 2, 2011) and the recalculated late payment
16 charge on the lien as \$13,100 (as of August 2, 2011). *See* SBG Exhibit CEH-1, Colonial
17 Garden, Lien No. 2. Yet, the example provided by Mr. Hanson does not suggest that SBG
18 paid \$66,062 plus any amount of post-judgment interest for that (already-vacated) lien.
19 Indeed, SBG put forth no competent evidence based on Mr. Hanson’s singular example
20 that any post-judgment interest was paid on this or any other vacated lien.

21 If SBG did not pay post-judgment interest on the example lien, there is no basis for PGW
22 to be ordered to refund any amount of post-judgment interest for that lien. Doing so
23 would only be a windfall to SBG where SBG never in-fact paid any amount of post-
judgment

1 interest. I would note that PGW issued interrogatories on February 1, 2023 requesting
2 SBG to identify and substantiate its claims regarding vacated liens, and I reserve the right
3 to clarify any of my testimony based on the answers SBG provides to those
4 interrogatories.

5 **Q. WHAT WOULD BE THE RESULT IF SBG WITNESS HANSON'S**
6 **CALCULATIONS OF POST-JUDGMENT INTEREST ON PERFECTED LIENS**
7 **WERE ADJUSTED TO EXCLUDE VACATED LIENS?**

8 A. Adjusting Mr. Hanson's analysis to exclude vacated liens his recommendation would go
9 from \$655,771 to \$492,673. *See* SBG Exhibit CEH-3. If that analysis is adjusted for both
10 the date range used by PGW and to exclude vacated liens that recommendation would go
11 to \$369,809.60. *See* Exhibit BLC-10.

12 **Q. WHAT WOULD BE THE RESULT IF PGW'S PERFECTED LIENS**
13 **RECALCULATIONS INCLUDED VACATED LIENS?**

14 A. The vacated liens should not be included per my above testimony, as SBG has failed to
15 offer competent evidence that it paid either the principle or any interest at 18% on any
16 vacated lien. However, if including vacated liens, the result would add \$103,749.27 (as
17 shown on Exhibit BLC-11) to PGW's prior perfected lien recalculation amount of
18 \$266,082.07 (Exhibit BLC-5) for a total of \$369,831.34. Again, including the
19 recalculation for vacated liens where SBG did not in-fact offer any evidence that it paid
20 any post-judgment interest on any of the 128 "vacated" liens identified, would simply
21 produce a windfall to SBG.

22

1 **C. PGW DISPUTES THE APPLICATION OF § 1312 INTEREST TO**
2 **DIFFERENCES IN POST-JUDGMENT INTEREST REGARDING**
3 **PERFECTED LIENS**

4 **Q. PLEASE DISCUSS SBG WITNESS HANSON’S REMAND DIRECT**
5 **TESTIMONY CONSIDERING §1312 INTEREST ON RECALCULATED**
6 **PERFECTED LIENS.**

7 A. Mr. Hanson’s recommended the addition of “§1312 Interest” of \$385,313 through
8 December 31, 2022. *See* SBG Exhibit CEH-1.

9 **Q. DOES PGW AGREE WITH THE CALCULATION OF § 1312 INTEREST ON**
10 **THE DIFFERENCE IN POST-JUDGMENT INTEREST ON THE PERFECTED**
11 **LIENS?**

12 A. No. I am advised by counsel that differences in applying post-judgment interest to
13 perfected liens are not subject to § 1312 Interest, since the post-judgment interest rate
14 applicable to perfected liens (judgments) is not an amount determined by PGW’s
15 Commission-approved tariff and is not subject to the Commission’s jurisdiction under
16 Section 1312. Therefore, 66 Pa. Code § 1312 does not apply, and the Commission lacks
17 jurisdiction and cannot order interest be paid on the difference in post-judgment interest
18 rate.

19 **D. SUMMARY REGARDING PERFECTED LIENS**

20 **Q. PLEASE SUMMARIZE YOUR CONCLUSIONS REGARDING THE**
21 **DIFFERENCE IN POST-JUDGMENT INTEREST ON PERFECTED LIENS.**

22 A. Under *PGW III* and Your Honor’s December 19 Order, the Commission should only
23 consider the Group 1 2012 complaints when looking at the retroactivity of the Supreme
24 Court’s decision in *PGW II*. The Commission should also exclude liens from the 2015
25 Complaints: (a) consistent with limited retroactively as directed by *PGW III* and Your
26 Honor’s December 19 Order; and (b) so as to avoid overlap (and/or double counting)
27 with liens considered as part of the 2012 Complaints for Groups 2 (Elrea Garden,

1 Fairmount Manor, and Marshall Square) and 3 (Marchwood, Oak Lane, and Fern Rock)
 2 which are subject to a final Commission order.

3 With the above exclusions and when vacated liens are excluded and without the inclusion
 4 of § 1312 interest which is inapplicable to post-judgement interest, PGW sees the
 5 following differences between PGW’s recommendations and SBG’s recommendations:

Using Limited Retroactivity and Excluding Vacated Liens		
	PGW	SBG, as adjusted by PGW
Differences in post-judgment interest	\$266,082.07 ²⁶	\$266,050.60 ²⁷
§1312 Interest	\$0.00	\$169,773 ²⁸
	\$262,082.07	\$435,823.60

6
 7 If vacated liens are included, which is neither supported by the law nor
 8 substantiated by competent evidence offered by SBG in their Remand Direct testimony,
 9 PGW sees the following differences between PGW’s recommendations and SBG’s
 10 recommendations:

Using Limited Retroactivity and Including Vacated Liens		
	PGW	SBG, as adjusted by PGW
Differences in post-judgment interest	\$369,831.34 ²⁹	\$369,809.60 ³⁰
§1312 Interest	\$0.00	\$222,867 ³¹
TOTAL	\$369,831.34	\$592,676.60

11

²⁶ Exhibit BLC-5.
²⁷ Calculated by PGW on Exhibit BLC-10.
²⁸ Calculated by PGW on Exhibit BLC-10 (Interest with limitation total, excluding vacated liens).
²⁹ Exhibit BLC-5 and Exhibit BLC-11.
³⁰ Calculated by PGW on Exhibit BLC-10.
³¹ Calculated by PGW on Exhibit BLC-10 (Interest with limitation total).

1 V. CONCLUSION

2 Q. DOES THAT COMPLETE YOUR REMAND REBUTTAL TESTIMONY?

3 A. Yes. However, I reserve the right to offer further rebuttal testimony. Thank you.

Exhibit BLC-6

PGW
Master Account Balance for SBG
(January 30, 2023)

PGW Exhibit BLC-6

Service Address	Account Number	Balance as of Oct. 2022	Current Balance as of 1/30/23
5425-7 WAYNE AVE Apt M1 PHIL, PA 19144	6128000245	\$0.00	\$964.98
5425-7 WAYNE AVE Apt M1 PHIL, PA 19144	102885772	\$0.00	\$3,098.16
3608 SPRING GARDEN ST Apt M1 PHIL, PA 191042361	227745786	\$0.00	\$218.18
3610 SPRING GARDEN ST Apt M1 PHIL, PA 191042391	608367105	\$179.54	\$179.54
606 MARSHALL ST Apt BLDG A PHIL, PA 191233500	736586029	\$18,688.69	\$18,688.69
615 N 7TH ST Apt BLDG G PHIL, PA 191233455	25088422	\$18,849.97	\$20,825.30
620 N MARSHALL ST Apt BLDG B PHIL, PA 191233445	664719425	\$20,377.68	\$20,377.68
625 N 7TH ST Apt BLDG F PHIL, PA 191233456	612167092	\$18,593.10	\$18,593.10
627 N MARSHALL ST Apt BLDG J PHIL, PA 191232805	333870431	\$27,309.19	\$27,309.19
628 N MARSHALL ST Apt BLDG C PHIL, PA 191233446	75710860	\$27,014.47	\$27,014.47
634 N MARSHALL ST Apt BLDG H PHIL, PA 191233411	89533358	\$19,071.80	\$19,071.80
634 N MARSHALL ST Apt H2 PHIL, PA 191233411	736586029	\$18,688.69	\$18,688.69
639 N 7TH ST Apt BLDG E PHIL, PA 191233400	973122001	\$19,956.48	\$19,956.48
640 N MARSHALL ST Apt BLDG D PHIL, PA 191232710	355139832	\$31,320.37	\$31,320.37
641 N MARSHALL ST Apt BLDG I PHIL, PA 191232709	677180766	\$28,593.36	\$28,593.36
641 N MARSHALL ST Apt I2 PHIL, PA 191232709	736586029	\$18,688.69	\$18,688.69
704 N MARSHALL ST PHIL, PA 191232710	156030558	\$9,721.35	\$9,721.35
920-932 W GODFREY AVE Apt AWH PHIL, PA 191410000	719354604	\$295,447.53	\$307,894.91
920-932 W GODFREY AVE Apt HH PHIL, PA 191413805	253720512	\$308,184.13	\$316,315.40
934-938 W GODFREY AVE Apt AWH PHIL, PA 191410000	719354604	\$295,447.53	\$307,894.91
934-938 W GODFREY AVE Apt HH PHIL, PA 191410000	23444792	\$55,707.17	\$55,707.17
5515 WISSAHICKON AVE Apt PRL A PHIL, PA 19144	5128000237	\$40,160.23	\$39,922.48
844 N 6TH ST Apt 46 PHIL, PA 191232125	373007503	\$35,395.90	\$38,547.05
845 N 7TH ST PHIL, PA 191232008	323900622	\$37,209.19	\$41,261.89
1623 W CHELTEN AVE Apt A PHIL, PA 191263519	101551535	\$10,822.92	\$15,767.28
1623 W CHELTEN AVE Apt B PHIL, PA 191263519	981038702	\$28,707.04	\$31,531.94
6731 MUSGRAVE ST Apt A PHIL, PA 191192168	539547187	\$39,949.72	\$52,195.78

Total Balanced Owed to PGW as of January 30, 2023: \$1,490,348.84

Exhibit BLC-7

PGW Adjustments to
SBG Billed LPC Methodology
(Date Range Corrections)

PGW Exhibit BLC-7

Entity	Data File	SBG LPC Comparison, SBG Exhibit CEH-1			SBG LPC Comparison, Adjusted Date		
		Historic LPC	Recalculated LPC	Difference	Historic LPC	Recalculated LPC	Difference
GROUP 1							
- Correct Start Date per Commission Order to Dec. 2, 2011 AND Correct End Date to PGW Jan. 24, 2020 System Change -							
Colonial Garden							
	5425-7 Wayne Ave, M1 - Older	\$56,116.66	\$53,482.31	\$2,634.35	\$12,829.76	\$11,123.03	\$1,706.73
	5425-7 Wayne Ave, M1	\$87.65	\$87.65	\$0.00	\$87.65	\$87.65	\$0.00
	5425-7 Wayne Ave, M2 Older	\$50,541.07	\$48,152.96	\$2,388.11	\$15,309.76	\$13,647.07	\$1,662.69
	5425-7 Wayne Ave, M2	\$81.77	\$81.77	\$0.00	\$87.65	\$87.65	\$0.00
	Subtotal, Colonial Garden	\$106,827.15	\$101,804.69	\$5,022.46	\$28,314.82	\$24,945.40	\$3,369.42
Simon Garden							
	6731 Musgrave St, A Older	\$116,743.08	\$116,413.84	\$329.24	\$43,832.02	\$43,541.93	\$290.09
	6731 Musgrave St, A	\$5,727.21	\$5,658.39	\$68.82	\$2,728.12	\$2,723.98	\$4.14
	6731 Musgrave St, B	\$148,082.18	\$137,565.54	\$10,516.64	\$59,564.82	\$54,490.55	\$5,074.27
	6732 Chew Ave, M2	\$91,833.91	\$91,588.59	\$245.32	\$30,555.93	\$30,352.82	\$203.11
	Subtotal, Simon Garden	\$362,386.38	\$351,226.36	\$11,160.02	\$136,680.89	\$131,109.28	\$5,571.61

PGW Adjustments to
SBG Billed LPC Methodology
(Date Range Corrections)

PGW Exhibit BLC-7

SBG LPC Comparison, SBG Exhibit CEH-1

SBG LPC Comparison, Adjusted Date

Entity	Data File	Historic LPC	Recalculated LPC	Difference	Historic LPC	Recalculated LPC	Difference
GROUP 2							
- Correct Start Date per Commission Order to May 3, 2012 AND Correct End Date to PGW Jan. 24, 2020 System Change -							
Entity	Data File	Historic LPC	Recalculated LPC	Difference	Historic LPC	Recalculated LPC	Difference
Elrae Garden							
	3608 Spring Garden St, M1	\$9,163.15	\$8,564.49	\$598.66	\$2,221.01	\$1,621.35	\$599.66
	3610 Spring Garden St, M1	\$14,262.46	\$13,535.05	\$727.41	\$2,193.87	\$1,462.31	\$731.56
	3610 Spring Garden St, M2	\$10,938.86	\$10,724.39	\$214.47	\$218.28	\$0.00	\$218.28
	Subtotal, Elrae Garden	\$34,364.47	\$32,823.93	\$1,540.54	\$4,633.16	\$3,083.66	\$1,549.50
Fairmount							
	606 Marshall St, BLDG A	\$17,971.62	\$17,067.63	\$903.99	\$1,357.07	\$896.13	\$460.94
	615 N 7th St, BLDG G	\$14,981.39	\$14,046.21	\$935.18	\$9,088.45	\$8,318.27	\$770.18
	620 N Marshall St, BLDG B	\$15,213.14	\$13,903.11	\$1,310.03	\$7,532.60	7,284.64	\$247.96
	625 N 7th St, BLDG F	\$37,333.22	\$34,501.29	\$2,831.93	\$7,845.53	\$5,591.44	\$2,254.09
	627 N Marshall St, BLDG J	\$15,291.87	\$14,390.40	\$901.47	\$10,153.63	\$9,366.51	\$787.12
	628 N Marshall St, BLDG C	\$25,523.12	\$23,416.89	\$2,106.23	\$9,449.45	\$7,905.13	\$1,544.32
	634 N Marshall St, Bldg H	\$27,233.44	\$24,784.20	\$2,449.24	\$8,614.95	\$6,702.44	\$1,912.51
	634 N Marshall St, H2	\$52.33	\$40.20	\$12.13	\$2.02	\$0.00	\$2.02
	634 N Marshall St, H4	\$352.72	\$350.85	\$1.87	\$0.67	\$0.00	\$0.67
	634 N Marshall St, H8	\$267.52	\$267.52	\$0.00	\$129.80	\$129.80	\$0.00
	634 N Marshall St, H12	\$409.51	\$386.39	\$23.12	\$20.81	\$0.00	\$20.81
	639 N 7th St, BLDG E	\$20,690.18	\$18,703.64	\$1,986.54	\$7,422.02	\$5,992.93	\$1,429.09
	640 N Marshall St, BLDG D	\$29,555.37	\$27,165.16	\$2,390.21	\$11,480.75	\$9,688.70	\$1,792.05
	641 N. Marshall St, BLDG I	\$29,175.42	\$26,880.62	\$2,294.80	\$10,426.97	\$8,715.19	\$1,711.78
	641 N Marshall St, I4	\$12.69	\$12.69	\$0.00	\$0.00	\$0.00	\$0.00
	641 N Marshall St, I11	\$593.33	\$462.41	\$130.92	\$308.48	\$195.96	\$112.52
	641 N Marshall St, I2	\$251.25	\$233.49	\$17.76	\$16.00	\$0.00	\$16.00
	700 N Marshall St	\$2.60	\$2.00	\$0.60	\$0.00	\$0.00	\$0.00
	702 N Marshall St, BLDG J	\$7,284.64	\$6,850.56	\$434.08	\$6,557.33	\$6,242.04	\$315.29
	704 N Marshall	\$426.06	\$401.05	\$25.01	\$0.00	\$0.00	\$0.00
	Subtotal, Fairmount	\$242,621.42	\$223,866.31	\$18,755.11	\$90,406.53	\$77,029.18	\$13,377.35
Marshall Square							
	844 N 6th St, 46	\$102,877.28	\$93,570.55	\$9,306.73	\$43,339.02	\$36,348.98	\$6,990.04
	845 N 7th St	\$59,047.20	\$51,694.29	\$7,352.91	\$2,832.40	\$339.36	\$2,493.04
	Subtotal, Marshall Square	\$161,924.48	\$145,264.84	\$16,659.64	\$46,171.42	\$36,688.34	\$9,483.08

PGW Adjustments to
SBG Billed LPC Methodology
(Date Range Corrections)

PGW Exhibit BLC-7

		SBG LPC Comparison, SBG Exhibit CEH-1			SBG LPC Comparison, Adjusted Date		
Entity	Data File	Historic LPC	Recalculated LPC	Difference	Historic LPC	Recalculated LPC	Difference
Entity	Data File	Historic LPC	Recalculated LPC	Difference	Historic LPC	Recalculated LPC	Difference
GROUP 3							
Fern Rock							
	920-932 W Godfrey Ave, HH	\$126,349.66	\$109,196.24	\$17,153.42	\$106,928.36	\$91,611.24	\$15,317.12
	920-932 W Godfrey Ave, AWH	\$53,934.02	\$49,256.70	\$4,677.32	\$43,451.30	\$39,564.07	\$3,887.23
	924-938 W Godfrey Ave, HH	\$21,042.93	\$17,567.56	\$3,475.37	\$19,498.33	\$16,179.23	\$3,319.10
	934-938 W Godfrey Ave, AWH	\$33,565.08	\$28,984.95	\$4,580.13	\$28,779.28	\$24,657.41	\$4,121.87
	Subtotal, Fern Rock	\$234,891.69	\$205,005.45	\$29,886.24	\$198,657.27	\$172,011.95	\$26,645.32
Marchwood							
	5515 Wissahickon Ave, Prl A	\$8,510.84	\$7,982.37	\$528.47	\$6,707.06	\$6,314.87	\$392.19
	5515 Wissahickon Ave, Prl B	\$7,444.84	\$7,008.21	\$436.63	\$6,023.85	\$5,694.72	\$329.13
	Subtotal, Marchwood	\$15,955.68	\$14,990.58	\$965.10	\$12,730.91	\$12,009.59	\$721.32
Oak Lane							
	1623 Cheltenham Ave, A	\$20,679.05	\$20,595.91	\$83.14	\$20,336.85	\$20,261.61	\$75.24
	1623 Cheltenham Ave, B	\$55,588.63	\$52,102.05	\$3,486.58	\$32,302.31	31,339.58	\$962.73
	Subtotal, Oak Lane	\$76,267.68	\$72,697.96	\$3,569.72	\$52,639.16	\$51,601.19	\$1,037.97
TOTALS		\$1,235,238.95	\$1,147,680.12	\$87,558.83	\$570,234.16	\$508,478.59	\$61,755.57

Exhibit BLC-8

PGW
Use of Billed LPC Methodology

PGW Exhibit BLC-8

No.	Entity	Data File(s)	PGW Historic LPC	PGW Historic LPC By Entity	PGW Recalculated LPC	PGW Recalculated LPC By Entity	PGW Difference By Entity
1	Colonial Garden Realty Co., LP	5425-7 Wayne Ave, M1 - Older	\$12,829.76		\$11,696.75		
		5425-7 Wayne Ave, M1	\$87.65		\$87.65		
2	Colonial Garden Realty Co., LP	5425-7 Wayne Ave, M2 Older	\$14,667.16		\$13,506.79		
		5425-7 Wayne Ave, M2	\$81.77	\$27,866.34	\$81.77	\$25,372.96	\$2,293.38
3	Elrae Garden Realty Co., LP	3608 Spring Garden St, M1	\$2,221.01		\$1,624.42		
4	Elrae Garden Realty Co., LP	3610 Spring Garden St, M1	\$2,193.87		\$1,464.95		
5	Elrae Garden Realty Co., LP	3610 Spring Garden St, M1	\$218.28	\$4,633.16	\$0.00	\$3,089.37	\$1,543.79
6	Fairmount Manor Realty Co., LP	606 Marshall St, BLDG A	\$3,308.86		\$2,887.64		
7	Fairmount Manor Realty Co., LP	615 N 7th St, BLDG G	\$1,576.14		\$1,127.34		
8	Fairmount Manor Realty Co., LP	620 N Marshall St, BLDG B	\$9,551.21		\$8,252.83		
9	Fairmount Manor Realty Co., LP	625 N 7th St, BLDG F	\$9,626.19		\$7,451.69		
10	Fairmount Manor Realty Co., LP	627 N Marshall St, BLDG J	\$12,676.29		\$11,742.91		
11	Fairmount Manor Realty Co., LP	628 N Marshall St, BLDG C	\$12,142.95		\$10,891.26		
12	Fairmount Manor Realty Co., LP	634 N Marshall St, Bldg H	\$9,950.54		\$8,339.47		
		634 N Marshall St, H2	\$2.24		\$0.00		
		634 N Marshall St, H4	\$1.87		\$0.00		
		634 N Marshall St, H8	\$267.52		\$267.52		
		634 N Marshall St, H12	\$23.12		\$0.00		
13	Fairmount Manor Realty Co., LP	639 N 7th St, BLDG E	\$9,275.59		\$8,074.55		
14	Fairmount Manor Realty Co., LP	640 N Marshall St, BLDG D	\$14,486.71		\$12,829.59		
15	Fairmount Manor Realty Co., LP	641 N Marshall St, BLDG I	\$13,153.51		\$11,722.57		
		641 N Marshall St, I4	\$12.69		\$12.69		
		641 N Marshall St, I11	\$333.60		\$204.88		
		641 N Marshall St, I2	\$17.76		\$0.00		
16	Fairmount Manor Realty Co., LP	700 N Marshall St	\$2.60		\$2.60		
17	Fairmount Manor Realty Co., LP	702 N Marshall St, BLDG J	\$6,557.33		\$6,365.86		
18	Fairmount Manor Realty Co., LP	704 N Marshall	\$430.33	\$103,397.05	\$430.33	\$90,603.73	\$12,793.32
19	Fern Rock Realty Co., LP	920-932 W Godfrey Ave, HH	\$126,349.66		\$109,827.95		
20	Fern Rock Realty Co., LP	920-932 W Godfrey Ave, AWH	\$53,891.86		\$49,270.45		
21	Fern Rock Realty Co., LP	924-938 W Godfrey Ave, HH	\$21,042.93		\$17,857.88		
		934-938 W Godfrey Ave, AWH	\$33,565.08	\$234,849.53	\$28,983.21	\$205,739.49	\$29,110.04
22	Marchwood Realty Co., LP	5515 Wissahickon Ave, Pri A	\$8,531.88		\$7,667.44		
23	Marchwood Realty Co., LP	5515 Wissahickon Ave, Pri B	\$7,450.31	\$15,982.19	\$7,078.93	\$14,746.37	\$1,235.82
24	Marshall Square Realty Co., LP	844 N 8th St, 46	\$44,528.95		\$38,490.98		
25	Marshall Square Realty Co., LP	845 N 7th St	\$3,945.77	\$48,474.72	\$3,735.73	\$42,226.71	\$6,248.01
26	Oak Lane Court Realty Co., LP	1623 Chelton Ave, A	\$20,679.05		\$20,397.39		
27	Oak Lane Court Realty Co., LP	1623 Chelton Ave, B	\$55,588.63	\$76,267.68	\$51,323.72	\$71,721.11	\$4,546.57
28	Simon Garden Realty Co., LP	6731 Musgrave St, A Older	\$43,873.60		\$43,493.50		
		6731 Musgrave St, A	\$5,727.21		\$5,658.39		
29	Simon Garden Realty Co., LP	6731 Musgrave St, B	\$67,533.10		\$66,080.88		
30	Simon Garden Realty Co., LP	6732 Chew Ave, M2	\$30,623.70	\$147,757.61	\$30,529.60	\$145,762.37	\$1,995.24
			\$659,028.28	\$659,028.28	\$599,262.11	\$599,262.11	
				Difference		Total Above	
				\$59,766.17		\$59,766.17	

Exhibit BLC-9

PGW - Partial Payments -
Section 1312 Interest Calculations

PGW Exhibit BLC-9

True-Up Methodology	Recalculation Amount	Recalculation Date	Interest End Date	Months of Interest	Monthly Interest Rate*	Calculated Interest
Colonial Garden	\$2,293.38	1/7/2020	12/31/2022	36.30	0.005	\$416.25
Elrae Garden	\$1,543.79	1/1/2020	12/31/2022	36.50	0.005	\$281.74
Fairmount	\$10,688.97	1/7/2020	12/31/2022	36.30	0.005	\$1,940.05
Fern Rock	\$25,998.53	1/8/2020	12/31/2022	36.27	0.005	\$4,714.40
Marchwood	\$1,003.62	1/8/2020	12/31/2022	36.27	0.005	\$181.99
Marshall Square	\$5,491.68	1/7/2020	12/31/2022	36.30	0.005	\$996.74
Oak Lane	\$3,055.78	1/22/2020	12/31/2022	35.80	0.005	\$546.98
Simon Garden	\$419.04	1/4/2020	12/31/2022	36.40	0.005	\$76.27
	\$50,494.79					\$9,154.42

Billed LPC Comparison	Recalculation Amount	Recalculation Date	Interest End Date	Months of Interest	Monthly Interest Rate	Calculated Interest
Colonial Garden	\$2,293.38	1/7/2020	12/31/2022	36.30	0.005	\$416.25
Elrae Garden	\$1,543.79	1/1/2020	12/31/2022	36.50	0.005	\$281.74
Fairmount	\$12,793.32	1/7/2020	12/31/2022	36.30	0.005	\$2,321.99
Fern Rock	\$29,110.04	1/8/2020	12/31/2022	36.27	0.005	\$5,278.62
Marchwood	\$1,235.82	1/8/2020	12/31/2022	36.27	0.005	\$224.10
Marshall Square	\$6,248.01	1/7/2020	12/31/2022	36.30	0.005	\$1,134.01
Oak Lane	\$4,546.57	1/22/2020	12/31/2022	35.80	0.005	\$813.84
Simon Garden	\$1,995.24	1/4/2020	12/31/2022	36.40	0.005	\$363.13
	\$59,766.17					\$10,833.68

*Monthly interest rate of 0.5% (0.005) equals 6% per annum

Exhibit BLC-10

PGW
Breakdown of SBG Exhibit CEH-3

PGW Exhibit BLC-10

Full Retroactivity	Satisfied Liens		Vacated Liens		Totals
	Prior Hearing Exhibit	Additional Liens	Prior Hearing Exhibit	Additional Liens	
Colonial Garden	\$38,905.00	\$5,246.00	\$19,972.00	\$133.00	\$64,256.00
Elrae Garden	\$29,194.00	\$0.00	\$10,072.90	\$0.00	\$39,266.90
Fairmount	\$84,298.80	\$0.00	\$6,499.00	\$6,180	\$96,977.80
Fern Rock	\$17,131.00	\$4,225.00	\$42,414.00	\$23,247.00	\$87,017.00
Marchwood	\$24,792.00	\$0.00	\$0.00	\$0.00	\$24,792.00
Marshall Square	\$65,061.00	\$0.00	\$274.80	\$0.00	\$65,335.80
Oak Lane	\$6,149.00	\$1,395.60	\$81.00	\$1,330.00	\$8,955.60
Simon Garden	\$214,492.00	\$1,787.00	\$52,897.00	\$0.00	\$269,176.00
	\$480,022.80	\$12,653.60	\$132,210.70	\$30,890.00	
		\$492,676.40		\$163,100.70	\$655,777.10
Limited Retroactivity	Satisfied Liens		Vacated Liens		Totals
	Prior Hearing Exhibit	Additional Liens	Prior Hearing Exhibit	Additional Liens	
Colonial Garden	\$38,905.00	\$5,246.00	\$19,972.00	\$133.00	\$64,256.00
Elrae Garden	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fairmount	\$0.00	\$0.00	\$0.00	\$6,180	\$6,180.00
Fern Rock	\$0.00	\$4,225.00	\$0.00	\$23,247.00	\$27,472.00
Marchwood	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Marshall Square	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Oak Lane	\$0.00	\$1,395.60	\$0.00	\$1,330.00	\$2,725.60
Simon Garden	\$214,492.00	\$1,787.00	\$52,897.00	\$0.00	\$269,176.00
	\$253,397.00	\$12,653.60	\$72,869.00	\$30,890.00	
		\$266,050.60		\$103,759.00	\$369,809.60

		PGW Exhibit BLC-5		SBG Exhibit CEH-3			
#	Owner	PGW Difference	PGW Vacated Liens	SBG Difference	SBG Vacated Liens		
Prior Hearing Exhibit (As Updated)						SBG's Calculated Interest	
1	Colonial Garden		\$2,111.73		\$ 2,112	\$	1,693.00
2	Colonial Garden		\$13,102.32		\$ 13,100	\$	8,978.00
3	Colonial Garden	\$19,517.28		\$ 19,514		\$	13,067.00
4	Colonial Garden	\$1,332.98		\$ 1,333		\$	893.00
5	Colonial Garden		\$4,759.80		\$ 4,760	\$	3,481.00
6	Colonial Garden		\$0.00			\$	-
7	Colonial Garden	\$5,131.67		\$ 5,132		\$	3,436.00
8	Colonial Garden	\$4,373.49		\$ 4,375		\$	2,930.00
9	Colonial Garden	\$336.03		\$ 336		\$	225.00
10	Colonial Garden	\$1,367.97		\$ 1,368		\$	916.00
11	Colonial Garden	\$987.58		\$ 987		\$	555.00
12	Colonial Garden	\$2,176.79		\$ 2,179		\$	1,081.00
13	Colonial Garden	\$639.57		\$ 640		\$	317.00
14	Colonial Garden	\$864.17		\$ 864		\$	429.00
15	Colonial Garden	\$953.80		\$ 954		\$	473.00
16	Colonial Garden	\$1,223.50		\$ 1,223		\$	607.00
Subtotal		\$38,906.80	\$19,973.65	\$ 38,905	\$ 19,972		
Additional Liens (May 23, 2012 to October 4, 2022)							
17	Colonial Garden		\$72.37		\$ 73	\$	41.00
18	Colonial Garden		\$59.55		\$ 60	\$	34.00
19	Colonial Garden	\$82.42		\$ 82		\$	46.00
20	Colonial Garden	\$81.35		\$ 81		\$	46.00
21	Colonial Garden	\$369.18		\$ 370		\$	183.00
22	Colonial Garden	\$4,713.11		\$ 4,713		\$	1,400.00
		\$5,246.07	\$131.92	\$ 5,246	\$ 133	\$	40,809.00
Subtotal		\$44,152.87	\$20,105.58	\$ 44,151	\$ 20,105		
TOTAL						\$ 64,256	\$ 26,604.00
						Interest with limitation total (Excluding Vacated Liens)	

#	Owner	PGW Difference	SBG Difference	SBG's Calculated Interest	Res judicata/retroactive barred
Prior Hearing Exhibit (As Updated)					
1	Elrae Garden	\$0.00	\$0	\$	-
2	Elrae Garden		\$2,065.10	\$2,065	\$ 942.00
3	Elrae Garden	\$115.34		\$115	\$ 74.00
4	Elrae Garden/SBG	\$203.55		\$204	\$ 131.00
5	Elrae Garden/SBG	\$5,658.87		\$5,660	\$ 3,644.00
6	Elrae Garden/SBG	\$5,819.55		\$5,820	\$ 3,747.00
7	Elrae Garden/SBG		\$112.39	\$112	\$ 84.00
8	Elrae Garden/SBG	\$112.43		\$112	\$ 72.00
9	Elrae Garden		\$27.30	\$27	\$ 20.00
10	Elrae Garden	\$208.36		\$208	\$ 134.00
11	Elrae Garden		\$49.69	\$50	\$ 37.00
12	Elrae Garden	\$225.70		\$226	\$ 145.00
13	Elrae Garden	\$253.05		\$253	\$ 163.00
14	Elrae Garden/SBG		\$624.51	\$625	\$ 285.00
15	Elrae Garden/SBG	\$347.70		\$348	\$ 224.00
16	Elrae Garden		\$81.82	\$82	\$ 61.00
17	Elrae Garden	\$369.76		\$370	\$ 238.00
18	Elrae Garden	\$436.88		\$437	\$ 281.00
19	Elrae Garden	\$425.50		\$426	\$ 279.00
20	Elrae Garden		\$107.98	\$108	\$ 80.00
21	Elrae Garden		\$121.80	\$122	\$ 91.00
22	Elrae Garden		\$133.12	\$133	\$ 99.00
23	Elrae Garden/SBG	\$655.56		\$656	\$ 422.00
24	Elrae Garden		\$156.10	\$156	\$ 118.00
25	Elrae Garden		\$186.72	\$187	\$ 124.00
26	Elrae Garden	\$851.81		\$852	\$ 548.00
27	Elrae Garden	\$1,050.15		\$1,050	\$ 676.00
28	Elrae Garden		\$242.04	\$242	\$ 180.00
29	Elrae Garden/SBG	\$1,275.27		\$1,275	\$ 821.00
30	Elrae Garden		\$4,214.47	\$4,214	\$ 1,848.00
31	Elrae Garden		\$633.24	\$633	\$ 472.00
32	Elrae Garden		\$62.41	\$62	\$ 28.00
33	Elrae Garden		\$133.20	\$133	\$ 61.00
34	Elrae Garden		\$153.45	\$153	\$ 87.00
35	Elrae Garden		\$398.75	\$399	\$ 175.00
36	Elrae Garden	\$826.79		\$827	\$ 482.00
37	Elrae Garden	\$382.45		\$382	\$ 246.00
38	Elrae Garden/SBG	\$229.88		\$230	\$ 151.00
39	Elrae Garden	\$1,085.87		\$1,086	\$ 699.00
40	Elrae Garden	\$1,196.50		\$1,196	\$ 770.00
41	Elrae Garden	\$2,950.50		\$2,950	\$ 1,899.00
42	Elrae Garden/SBG	\$388.10		\$388	\$ 250.00
43	Elrae Garden/SBG	\$36.68		\$37	\$ 24.00
44	Elrae Garden/SBG	\$25.68		\$26	\$ 17.00
45	Elrae Garden/SBG	\$3.94		\$4	\$ 3.00
46	Elrae Garden/SBG	\$27.90		\$28	\$ 18.00
47	Elrae Garden	\$367.92		\$368	\$ 237.00
48	Elrae Garden/SBG	\$12.00		\$12	\$ 8.00
49	Elrae Garden/SBG	\$48.60		\$49	\$ 31.00
50	Elrae Garden/SBG	\$56.41		\$56	\$ 36.00

#	Owner	PGW		SBG						
		Difference		Difference						
51	Elrae Garden/SBG	\$9.12		\$9	\$	6.00				
52	Elrae Garden/SBG	\$14.63		\$15	\$	9.00				
53	Elrae Garden/SBG	\$15.31		\$15	\$	10.00				
54	Elrae Garden/SBG	\$22.24		\$22	\$	14.00				
55	Elrae Garden/SBG	\$45.49		\$46	\$	29.00				
56	Elrae Garden/SBG	\$83.35		\$83	\$	54.00				
57	Elrae Garden/SBG	\$132.44		\$133	\$	85.00				
58	Elrae Garden	\$133.48		\$133	\$	86.00				
59	Elrae Garden	\$130.13		\$130	\$	84.00				
60	Elrae Garden	\$1.69		\$2	\$	1.00				
61	Elrae Garden	\$1.81		\$2	\$	1.00				
62	Elrae Garden	\$2.54		\$3	\$	2.00				
63	Elrae Garden	\$2.95		\$3	\$	2.00				
64	Elrae Garden	\$3.14		\$3	\$	2.00				
65	Elrae Garden	\$3.15		\$3	\$	2.00				
66	Elrae Garden	\$3.25		\$3	\$	2.00				
67	Elrae Garden	\$3.23		\$3	\$	2.00				
68	Elrae Garden	\$3.75		\$4	\$	2.00				
69	Elrae Garden	\$4.42		\$4	\$	3.00				
70	Elrae Garden	\$4.85		\$5	\$	3.00				
71	Elrae Garden	\$7.10		\$7	\$	5.00				
72	Elrae Garden	\$8.45		\$8	\$	5.00				
73	Elrae Garden	\$8.58		\$9	\$	6.00				
74	Elrae Garden	\$9.53		\$10	\$	6.00				
75	Elrae Garden	\$13.29		\$13	\$	9.00				
76	Elrae Garden		\$16.31		\$16	\$	10.00			
77	Elrae Garden	\$16.18		\$16	\$	10.00				
78	Elrae Garden	\$23.31		\$23	\$	15.00				
79	Elrae Garden	\$26.80		\$27	\$	17.00				
80	Elrae Garden	\$53.21		\$53	\$	34.00				
81	Elrae Garden	\$224.23		\$224	\$	144.00				
82	Elrae Garden	\$409.20		\$409	\$	263.00				
83	Elrae Garden	\$161.06		\$161	\$	90.00				
84	Elrae Garden		\$137.76		\$138	\$	77.00			
85	Elrae Garden		\$341.71		\$342	\$	192.00			
86	Elrae Garden		\$67.24		\$67	\$	38.00			
87	Elrae Garden		\$26.27		\$26	\$	15.00			
88	Elrae Garden	\$16.54		\$17	\$	9.00				
89	Elrae Garden	\$22.20		\$22	\$	12.00				
90	Elrae Garden	\$132.47		\$133	\$	67.00				
91	Elrae Garden	\$210.27		\$210	\$	108.00				
92	Elrae Garden	\$54.47		\$54	\$	27.00				
93	Elrae Garden	\$55.30		\$55	\$	28.00				
94	Elrae Garden	\$715.82		\$716	\$	311.00				
95	Elrae Garden	\$754.84		\$755	\$	328.00				
							Interest with limitation total			
Subtotal		\$29,192.53	\$10,073.20	\$29,194	\$10,073	\$	23,463.00	\$	903.00	
Additional Liens (April 23, 2014 to October 4, 2022)							Interest with limitation total (Excluding Vacated Liens)			
Elrae Garden		\$0.00	\$0.00	\$0	\$0	\$	888.00			
		\$0.00	\$0.00	\$0	\$0					
Subtotal		\$29,192.53	\$10,073.20	\$29,194	\$10,073					
TOTAL			\$39,265.73		\$39,266.90					

Docketed Liens
Fairmount

PGW Exhibit BLC-10

#	Owner	PGW Difference	SBG Difference	SBG's Calculated Interest	Res judicata/retroactive barred
Prior Hearing Exhibit (As Updated)					
1	Fairmount	\$0.00	\$0	\$ -	
2	Fairmount	\$0.63	\$1	\$ -	
3	Fairmount/SBG	\$1.06	\$1	\$ 1.00	
4	Fairmount/SBG	\$1.06	\$1	\$ 1.00	
5	Fairmount/SBG	\$6.16	\$6	\$ 4.00	
6	Fairmount/SBG	\$12.78	\$13	\$ 8.00	
7	Fairmount/SBG	\$14.02	\$14	\$ 9.00	
8	Fairmount/SBG	\$15.97	\$16	\$ 10.00	
9	Fairmount/SBG	\$19.86	\$20	\$ 13.00	
10	Fairmount/SBG	\$22.55	\$23	\$ 15.00	
11	Fairmount/SBG	\$28.04	\$28	\$ 18.00	
12	Fairmount/SBG	\$28.04	\$28	\$ 18.00	
13	Fairmount/SBG	\$34.50	\$35	\$ 22.00	
14	Fairmount/SBG	\$35.77	\$36	\$ 23.00	
15	Fairmount/SBG	\$48.09	\$48	\$ 31.00	
16	Fairmount/SBG	\$48.76	\$49	\$ 31.00	
17	Fairmount/SBG	\$51.50	\$51	\$ 33.00	
18	Fairmount/SBG	\$54.55	\$55	\$ 35.00	
19	Fairmount/SBG	\$72.27	\$72	\$ 47.00	
20	Fairmount/SBG	\$73.27	\$73	\$ 47.00	
21	Fairmount/SBG	\$89.69	\$90	\$ 58.00	
22	Fairmount/SBG	\$102.70	\$103	\$ 66.00	
23	Fairmount/SBG	\$171.71	\$172	\$ 111.00	
24	Fairmount/SBG	\$194.71	\$195	\$ 125.00	
25	Fairmount/SBG	\$208.03	\$208	\$ 134.00	
26	Fairmount/SBG	\$214.28	\$214	\$ 138.00	
27	Fairmount/SBG	\$246.33	\$246	\$ 159.00	
28	Fairmount/SBG	\$385.94	\$386	\$ 248.00	
29	Fairmount/SBG	\$892.99	\$893	\$ 575.00	
30	Fairmount/SBG	\$3,092.12	\$3,092	\$ 1,991.00	
31	Fairmount/SBG	\$5,611.27	\$5,611	\$ 3,613.00	
32	Fairmount/SBG	\$6,425.41	\$6,425	\$ 4,137.00	
33	Fairmount/SBG	\$6,863.31	\$6,863	\$ 4,419.00	
34	Fairmount/SBG	\$7,140.10	\$7,140	\$ 4,597.00	
35	Fairmount/SBG	\$7,451.63	\$7,452	\$ 4,797.00	
36	Fairmount/SBG	\$7,914.44	\$7,914	\$ 5,095.00	
37	Fairmount/SBG	\$7,964.31	\$7,964	\$ 5,127.00	
38	Fairmount/SBG	\$8,220.94	\$8,221	\$ 5,293.00	
39	Fairmount/SBG	\$14,618.63	\$14,619	\$ 9,412.00	
40	Fairmount/SBG	\$6.16	\$6	\$ 4.00	
41	Fairmount/SBG	\$4.21	\$4	\$ 3.00	
42	Fairmount/SBG	\$4.83	\$5	\$ 3.00	
43	Fairmount/SBG	\$34.87	\$35	\$ 22.00	
44	Fairmount	\$20.98	\$21	\$ 14.00	
45	Fairmount	\$16.40	\$16	\$ 12.00	
46	Fairmount	\$290.86	\$291	\$ 187.00	
47	Fairmount	\$13.47	\$13	\$ 9.00	
48	Fairmount	\$17.18	\$17	\$ 11.00	
49	Fairmount	\$49.63	\$50	\$ 32.00	
50	Fairmount	\$62.70	\$63	\$ 40.00	

#	Owner	PGW Difference		SBG Difference		
51	Fairmount	\$402.77		\$403	\$	260.00
52	Fairmount	\$484.80		\$485	\$	312.00
53	Fairmount	\$484.80		\$485	\$	312.00
54	Fairmount		\$2.43		\$2	2.00
55	Fairmount		\$3.08		\$3	2.00
56	Fairmount	\$3.24		\$3	\$	2.00
57	Fairmount		\$7.88		\$8	5.00
58	Fairmount	\$11.40		\$11	\$	7.00
59	Fairmount	\$12.21		\$12	\$	8.00
60	Fairmount		\$13.32		\$13	9.00
61	Fairmount	\$7.02		\$7	\$	5.00
62	Fairmount		\$16.90		\$17	11.00
63	Fairmount	\$16.32		\$16	\$	11.00
64	Fairmount		\$25.10		\$25	16.00
65	Fairmount		\$25.18		\$25	16.00
66	Fairmount	\$59.14		\$59	\$	38.00
67	Fairmount		\$72.48		\$73	47.00
68	Fairmount		\$73.82		\$74	47.00
69	Fairmount	\$192.50		\$193	\$	124.00
70	Fairmount		\$1,903.85		\$1,903	1,067.00
71	Fairmount	\$521.11		\$521	\$	335.00
72	Fairmount	\$107.34		\$107	\$	69.00
73	Fairmount		\$47.96		\$48	31.00
74	Fairmount		\$61.23		\$61	40.00
75	Fairmount	\$523.95		\$524	\$	338.00
76	Fairmount		\$1.58		\$2	1.00
77	Fairmount		\$1.62		\$2	1.00
78	Fairmount		\$2.00		\$2	1.00
79	Fairmount		\$2.03		\$2	1.00
80	Fairmount		\$2.10		\$2	1.00
81	Fairmount		\$2.33		\$2	2.00
82	Fairmount	\$3.01		\$3	\$	2.00
83	Fairmount	\$5.75		\$6	\$	4.00
84	Fairmount		\$8.24		\$8	4.00
85	Fairmount		\$8.27		\$8	4.00
86	Fairmount		\$8.75		\$7	4.00
87	Fairmount		\$7.38		\$7	5.00
88	Fairmount		\$7.57		\$8	5.00
89	Fairmount	\$7.37		\$7	\$	8.00
90	Fairmount		\$8.07		\$8	5.00
91	Fairmount	\$8.10		\$8	\$	5.00
92	Fairmount	\$0.00		\$0	\$	
93	Fairmount		\$10.05		\$10	6.00
94	Fairmount	\$9.57		\$10	\$	6.00
95	Fairmount		\$11.16		\$11	7.00
96	Fairmount		\$11.98		\$12	8.00
97	Fairmount	\$11.81		\$12	\$	8.00
98	Fairmount	\$12.10		\$12	\$	8.00
99	Fairmount		\$14.18		\$14	9.00
100	Fairmount		\$14.28		\$14	9.00
101	Fairmount		\$14.74		\$15	9.00
102	Fairmount		\$17.89		\$18	12.00
103	Fairmount		\$18.44		\$19	12.00
104	Fairmount		\$20.71		\$21	13.00
105	Fairmount		\$24.02		\$24	15.00
106	Fairmount		\$27.22		\$27	17.00

Docketed Liens
Fairmount

PGW Exhibit BLC-10


#	Owner	PGW Difference		SBG Difference			
107	Fairmount		\$28.00		\$28	\$	18.00
108	Fairmount	\$26.78		\$27		\$	17.00
109	Fairmount		\$29.82		\$30	\$	19.00
110	Fairmount		\$29.89		\$30	\$	19.00
111	Fairmount	\$37.20		\$37		\$	24.00
112	Fairmount		\$48.16		\$48	\$	31.00
113	Fairmount	\$511.54		\$512		\$	330.00
114	Fairmount	\$3.44		\$3		\$	2.00
115	Fairmount	\$3.74		\$4		\$	2.00
116	Fairmount	\$4.80		\$5		\$	3.00
117	Fairmount	\$5.74		\$6		\$	4.00
118	Fairmount	\$53.17		\$53		\$	34.00
119	Fairmount	\$68.15		\$69		\$	44.00
120	Fairmount	\$129.16		\$130		\$	84.00
121	Fairmount	\$0.79		\$1		\$	1.00
122	Fairmount	\$1.23		\$1		\$	1.00
123	Fairmount	\$2.56		\$3		\$	2.00
124	Fairmount		\$56.88		\$57	\$	35.00
125	Fairmount Court		\$279.84		\$280	\$	157.00
126	Fairmount Court		\$239.32		\$239	\$	134.00
127	Fairmount Court		\$355.31		\$355	\$	199.00
128	Fairmount Court	\$374.49		\$374		\$	210.00
129	Fairmount Court		\$399.81		\$400	\$	224.00
130	Fairmount	\$566.49		\$566		\$	285.00
131	Fairmount Court		\$438.45		\$439	\$	246.00
132	Fairmount	\$609.72		\$610		\$	307.00
133	Fairmount Court	\$26.20		\$26		\$	15.00
134	Fairmount Court	\$28.66		\$29		\$	16.00
135	Fairmount Court	\$30.04		\$30		\$	17.00
136	Fairmount Court	\$29.50		\$30		\$	17.00
137	Fairmount Court	\$29.88		\$30		\$	17.00
138	Fairmount Court	\$43.90		\$44		\$	25.00
139	Fairmount Court	\$55.99		\$56		\$	31.00
140	Fairmount	\$32.95		\$33		\$	18.00
141	Fairmount	\$33.87		\$34		\$	19.00
142	Fairmount Court	\$31.98		\$32		\$	18.00
143	Fairmount Court	\$43.67		\$44		\$	24.00
144	Fairmount Court	\$73.43		\$73		\$	37.00
145	Fairmount Court	\$27.86		\$28		\$	14.00
146	Fairmount Court	\$28.95		\$29		\$	15.00
147	Fairmount Court	\$0.00		\$0		\$	-
148	Fairmount Court	\$0.00		\$0		\$	-
149	Fairmount Court	\$0.00		\$0		\$	-
150	Fairmount Court	\$0.00		\$0		\$	-
151	Fairmount Court		\$1,697.56		\$1,698	\$	407.00
152	Fairmount Court	\$0.00		\$0		\$	-
153	Fairmount Court	\$0.00		\$0		\$	-
154	Fairmount Court	\$0.00		\$0		\$	-
155	Fairmount Court	\$0.00		\$0		\$	-
	Subtotal	\$84,295.90	\$6,498.15	\$84,299	\$6,499		
Additional Liens (July 23, 2014 to October 4, 2022)							
156	Fairmount Court		\$1,269.86		\$1,270	\$	21.00
157	Fairmount Court		\$1,471.12		\$1,471	\$	24.00


Docketed Liens
Fairmount

PGW Exhibit BLC-10

#	Owner	PGW Difference		SBG Difference			
158	Fairmount Court	\$348.34		\$348	\$	8.00	
159	Fairmount Court	\$554.11		\$554	\$	0.00	
180	Fairmount Court	\$2,231.00		\$2,231	\$	590.00	
181	Fairmount Court	\$277.36		\$277	\$	73.00	
182	Fairmount Court	\$29.01		\$29	\$	11.00	
		\$0.00	\$6,180.80	\$0	\$6,180	\$57,957.00	\$ 1,424.00
	Subtotal	\$84,295.90	\$12,678.96	\$84,299	\$12,679		Interest with limitation total (Excluding Vacated Liens)
						\$	283.00
	TOTAL		\$96,974.86		\$96,978		

#	Owner	PGW		SBG		SBG's Calculated Interest	Res judicata/retroactive barred
		Difference		Difference			
Prior Hearing Exhibit (As Updated)							
1	Fern Rock Gardens	\$419.57		\$420		303	
2	Fern Rock Gardens	\$571.75		\$572		396	
3	Fern Rock Gardens	\$1,704.85		\$1,705		1164	
4	Fern Rock Gardens	\$7,001.41		\$7,001		3932	
5	Fern Rock Gardens	\$860.55		\$860		483	
6	Fern Rock	\$682.23		\$682		455	
7	Fern Rock	\$1,813.58		\$1,814		954	
8	Fern Rock		\$2,682.18		\$2,682	1390	
9	Fern Rock		\$3,405.67		\$3,406	1766	
10	Fern Rock	\$4,076.47		\$4,077		2290	
11	Fern Rock		\$11,431.41		\$11,432	5906	
12	Fern Rock		\$1,056.87		\$1,057	548	
13	Fern Rock		\$1,890.41		\$1,890	960	
14	Fern Rock		\$2,822.89		\$2,823	1463	
15	Fern Rock		\$3,743.53		\$3,744	1941	
16	Fern Rock		\$92.68		\$93	48	
17	Fern Rock		\$172.21		\$172	89	
18	Fern Rock		\$238.25		\$238	124	
19	Fern Rock		\$398.45		\$398	207	
20	Fern Rock		\$169.90		\$170	88	
21	Fern Rock		\$240.24		\$240	125	
22	Fern Rock		\$442.27		\$442	229	
23	Fern Rock		\$1,011.62		\$1,012	524	
24	Fern Rock		\$711.12		\$711	369	
25	Fern Rock		\$848.89		\$849	440	
26	Fern Rock		\$1,545.33		\$1,545	801	
27	Fern Rock		\$1,757.96		\$1,758	911	
28	Fern Rock		\$3,333.75		\$3,334	1728	
29	Fern Rock		\$388.97		\$389	202	
30	Fern Rock		\$936.80		\$937	486	
31	Fern Rock		\$1,648.85		\$1,649	855	
32	Fern Rock		\$108.52		\$109	56	
33	Fern Rock		\$133.11		\$133	69	
34	Fern Rock		\$561.67		\$562	291	
35	Fern Rock		\$639.26		\$639	331	
Subtotal		\$17,130.40	\$42,412.61	\$17,131	\$42,414		
Additional Liens (July 21, 2012 to October 4, 2022)							
36	Fern Rock		\$169.27		\$169	95	
37	Fern Rock		\$143.15		\$143	80	
38	Fern Rock		\$223.40		\$223	125	
39	Fern Rock		\$3,582.78		\$3,583	1733	
40	Fern Rock		\$106.42		\$107	53	
41	Fern Rock		\$23,245.73		\$23,247	377	
42	Fern Rock		\$0.00		\$0	0	
		\$4,225.02	\$23,245.73	\$4,225	\$23,247	\$33,407.00	\$ 1,463.00
Subtotal		\$21,355.42	\$65,658.34	\$21,356	\$65,661		Interest with limitation total (Excluding Vacated Liens)
						\$	1,086.00
TOTAL			\$87,013.76		\$87,017		

#	Owner	PGW Difference	SBG Difference	SBG's Calculated Interest	Res judicata/retroactive barred
Prior Hearing Exhibit (As Updated)					
1	Marchwood	\$2,882.88	\$2,882	\$ 2,033.00	
2	Marchwood	\$0.06	\$0	\$ -	
3	Marchwood	\$196.17	\$196	\$ 138.00	
4	Marchwood	\$5,245.94	\$5,247	\$ 3,189.00	
5	Marchwood	\$0.25	\$0	\$ -	
6	Marchwood	\$37.41	\$37	\$ 26.00	
7	Marchwood	\$7,972.82	\$7,973	\$ 4,846.00	
8	Marchwood	\$270.82	\$271	\$ 165.00	
9	Marchwood	\$52.51	\$53	\$ 32.00	
10	Marchwood	\$88.68	\$89	\$ 54.00	
11	Marchwood	\$1,544.27	\$1,545	\$ 939.00	
12	Marchwood	\$155.61	\$156	\$ 95.00	
13	Marchwood	\$84.69	\$85	\$ 51.00	
14	Marchwood	\$30.81	\$31	\$ 19.00	
15	Marchwood	\$66.13	\$66	\$ 40.00	
16	Marchwood	\$2,287.86	\$2,287	\$ 1,390.00	
17	Marchwood	\$658.12	\$658	\$ 400.00	
18	Marchwood	\$207.96	\$208	\$ 126.00	
19	Marchwood	\$32.66	\$33	\$ 20.00	
20	Marchwood	\$15.89	\$16	\$ 10.00	
21	Marchwood	\$8.39	\$8	\$ 5.00	
22	Marchwood	\$17.32	\$17	\$ 11.00	
23	Marchwood	\$102.86	\$103	\$ 63.00	
24	Marchwood	\$1.89	\$2	\$ 1.00	
25	Marchwood	\$3.87	\$4	\$ 2.00	
26	Marchwood	\$4.54	\$5	\$ 3.00	
27	Marchwood	\$1,207.88	\$1,205	\$ 677.00	
28	Marchwood	\$42.70	\$43	\$ 24.00	
29	Marchwood	\$32.37	\$32	\$ 18.00	
30	Marchwood	\$2.21	\$2	\$ 1.00	
31	Marchwood	\$1,427.51	\$1,428	\$ 709.00	
32	Marchwood	\$52.42	\$52	\$ 26.00	
33	Marchwood	\$58.01	\$58	\$ 29.00	
Subtotal		\$24,793.31	\$24,792	\$ 15,142.00	Interest with limitation total \$ 1,487.00
Additional Liens (July 23, 2014 to October 4, 2022)					
	Marchwood	\$0.00	\$0	\$0	Interest with limitation total (Excluding Vacated Liens) \$ 1,487.00
		\$0.00	\$0	\$0	
Subtotal		\$24,793.31	\$24,792	\$0	
TOTAL		\$24,793.31	\$24,792		

#	Owner	PGW Difference	SBG Difference	SBG's Calculated Interest	Res judicata/retroactive barred
Prior Hearing Exhibit (As Updated)					
1	Marshall Square/SBG	\$23,258.21	\$23,261	\$ 14,976.00	
2	Marshall Square/SBG	\$250.85	\$251	\$ 187.00	
3	Marshall Square	\$24,988.69	\$24,985	\$ 16,085.00	
4	Marshall Square	\$4.40	\$4	\$ 3.00	
5	Marshall Square	\$1,515.83	\$1,516	\$ 978.00	
6	Marshall Square	\$19.01	\$19	\$ 13.00	
7	Marshall Square	\$17.97	\$16	\$ 12.00	
8	Marshall Square	\$346.51	\$347	\$ 223.00	
9	Marshall Square	\$1,069.51	\$1,070	\$ 601.00	
10	Marshall Square	\$1,657.23	\$1,657	\$ 930.00	
11	Marshall Square	\$205.04	\$205	\$ 115.00	
12	Marshall Square	\$298.64	\$298	\$ 187.00	
13	Marshall Square	\$178.39	\$178	\$ 90.00	
14	Marshall Square/SBG	\$108.74	\$109	\$ 55.00	
15	Marshall Square	\$386.29	\$387	\$ 192.00	
16	Marshall Square	\$11,031.84	\$11,032	\$ 2,251.00	
Subtotal		\$65,062.90	\$65,061	\$275	\$ 36,876.00
					Interest with limitation total
					\$ 2,870.00
Additional Liens (July 23, 2014 to October 4, 2022)					
					Interest with limitation total (Excluding Vacated Liens)
					\$ 2,870.00
Subtotal		\$65,062.90	\$274.26	\$65,061	\$275
TOTAL		\$65,337.17	\$65,336		

#	Owner	PGW Difference	SBG Difference		SBG's Calculated Interest	Res judicata/retroactive barred
Prior Hearing Exhibit (As Updated)						
1	Oak Lane	\$5.03	\$5	\$	4.00	
2	Oak Lane	\$0.00	\$0	-		
3	Oak Lane	\$293.22	\$293	\$	212.00	
4	Oak Lane	\$200.32	\$200	\$	143.00	
5	Oak Lane	\$229.40	\$229	\$	164.00	
6	Oak Lane	\$158.48	\$158	\$	111.00	
7	Oak Lane	\$59.97	\$60	\$	42.00	
8	Oak Lane	\$156.29	\$156	\$	109.00	
9	Oak Lane	\$217.09	\$217	\$	150.00	
10	Oak Lane	\$229.47	\$230	\$	156.00	
11	Oak Lane	\$0.00	\$0	-		
12	Oak Lane	\$93.39	\$93	\$	63.00	
13	Oak Lane	\$52.61	\$53	\$	36.00	
14	Oak Lane	\$393.76	\$394	\$	261.00	
15	Oak Lane	\$861.28	\$861	\$	453.00	
16	Oak Lane	\$1,000.78	\$1,001	\$	562.00	
17	Oak Lane	\$697.48	\$697	\$	392.00	
18	Oak Lane	\$1,109.70	\$1,110	\$	623.00	
19	Oak Lane	\$241.25	\$241	\$	135.00	
20	Oak Lane	\$81.06	\$81	\$	49.00	
21	Oak Lane	\$150.92	\$151	\$	85.00	
Subtotal		\$6,150.43	\$81.06	\$6,149	\$81	
Additional Liens (August 29, 2012 to October 4, 2022)						
22	Oak Lane	\$189.98	\$190	\$	107.00	
23	Oak Lane	\$859.10	\$859	\$	441.00	
24	Oak Lane	\$669.43	\$669	\$	344.00	
25	Oak Lane	\$253.46	\$253	\$	142.00	
26	Oak Lane	\$92.60	\$92	\$	52.00	
27	Oak Lane	\$362.99	\$363	\$	186.00	
28	Oak Lane	\$95.81	\$96	\$	49.00	
29	Oak Lane	\$202.34	\$202	\$	104.00	
		\$1,395.13	\$1,330.57	\$1,396	\$1,330	Interest with limitation total \$ 1,425.00
Subtotal		\$7,545.56	\$1,411.64	\$7,545	\$1,411	Interest with limitation total (Excluding Vacated Liens)
TOTAL		\$8,957.20	\$8,956	\$8,956	\$	742.00

Breakdown of SBG Docketed Liens
Simon Garden

PGW Exhibit BLC-10

#	Owner	PGW Difference	SBG Difference	SBG's Calculated Interest
Prior Hearing Exhibit (As Updated)				
1	Simon Garden	\$7,993.89	\$7,995	\$ 5,392.00
2	Simon Garden	\$2,694.57	\$2,695	\$ 2,000.00
3	Simon Garden	\$20,638.79	\$20,642	\$ 13,921.00
4	Simon Garden	\$6,956.89	\$6,957	\$ 5,163.00
5	Simon Garden	\$11,319.24	\$11,319	\$ 7,756.00
6	Simon Garden	\$21,829.49	\$21,827	\$ 13,725.00
7	Simon Garden	\$53,390.04	\$53,383	\$ 33,567.00
8	Simon Garden	\$1,570.01	\$1,573	\$ 1,167.00
9	Simon Garden	\$1,713.20	\$1,716	\$ 1,274.00
10	Simon Garden	\$50,957.07	\$50,950	\$ 32,038.00
11	Simon Garden	\$36,943.19	\$36,938	\$ 23,227.00
12	Simon Garden	\$19,293.84	\$19,289	\$ 12,129.00
13	Simon Garden	\$5,510.00	\$5,509	\$ 3,464.00
14	Simon Garden	\$6,205.03	\$6,204	\$ 3,901.00
15	Simon Garden	\$651.38	\$651	\$ 409.00
16	Simon Garden	\$691.24	\$691	\$ 435.00
17	Simon Garden	\$288.59	\$289	\$ 181.00
18	Simon Garden	\$314.02	\$314	\$ 197.00
19	Simon Garden	\$1,399.37	\$1,399	\$ 880.00
20	Simon Garden	\$683.91	\$684	\$ 430.00
21	Simon Garden	\$3,950.54	\$3,949	\$ 2,483.00
22	Simon Garden	\$9,620.71	\$9,617	\$ 6,047.00
23	Simon Garden	\$38.94	\$39	\$ 24.00
24	Simon Garden	\$388.13	\$388	\$ 244.00
25	Simon Garden	\$405.03	\$405	\$ 255.00
26	Simon Garden	\$759.67	\$760	\$ 478.00
27	Simon Garden	\$324.61	\$325	\$ 205.00
28	Simon Garden	\$362.78	\$364	\$ 229.00
29	Simon Garden	\$464.07	\$465	\$ 292.00
30	Simon Garden	\$18.58	\$19	\$ 12.00
31	Simon Garden	\$32.37	\$32	\$ 20.00
32	Simon Garden	\$0.17	\$0	\$ -
33	Simon Garden	\$0.37	\$0	\$ -
34	Simon Garden	\$1.13	\$1	\$ 1.00
Subtotal		\$214,524.25	\$214,492	\$52,897
Additional Liens (July 10, 2012 to October 4, 2022)				
35	Simon Garden	\$233.66	\$234	\$ 131.00
36	Simon Garden	\$483.63	\$484	\$ 272.00
37	Simon Garden	\$99.94	\$100	\$ 56.00
38	Simon Garden	\$603.21	\$604	\$ 300.00
39	Simon Garden	\$310.85	\$311	\$ 154.00
40	Simon Garden	\$53.50	\$54	\$ 27.00
		\$1,784.81	\$0	\$172,486
Subtotal		\$216,309.06	\$216,279	\$52,897
				Interest with limitation total (Excluding Vacated Liens)
				\$ 135,813.00
TOTAL		\$269,195.64	\$269,176	

Exhibit BLC-11

PGW Perfected Lien Recalculation
 Vacated Liens Only

PGW Exhibit BLC-11

Limited Retroactivity

	Vacated Liens		
	Prior Hearing Exhibit	Additional Liens	Totals
Colonial Garden	\$19,973.66	\$131.92	\$20,105.58
Elrae Garden	\$0.00	\$0.00	\$0.00
Fairmount	\$0.00	\$6,180.80	\$6,180.80
Fern Rock	\$0.00	\$23,245.73	\$23,245.73
Marchwood	\$0.00	\$0.00	\$0.00
Marshall Square	\$0.00	\$0.00	\$0.00
Oak Lane	\$0.00	\$1,330.57	\$1,330.57
Simon Garden	\$52,886.59	\$0.00	\$52,886.59
	\$72,860.24	\$30,889.03	
		\$103,749.27	\$103,749.27

#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details	Hypothetical Application of Interest to Lien Amounts			
							Billing Periods	1.50%	0.50%	Difference
Prior Hearing Exhibit (As Updated)										
1	Colonial Garden	90635842	July 9, 2009	\$131,983.18	Vacated	August 26, 2009	1.50	\$3,167.60	\$1,055.87	\$2,111.73
2	Colonial Garden	91231033	December 17, 2009	\$66,062.14	Vacated	August 4, 2011	19.83	\$19,653.49	\$6,551.16	\$13,102.32
5	Colonial Garden	100531545	May 14, 2010	\$74,368.76	Vacated	November 22, 2010	6.10	\$7,139.40	\$2,379.80	\$4,759.60
6	Colonial Garden	101135001	November 22, 2010	\$30,183.78	Vacated	November 22, 2010	0.00	\$0.00	\$0.00	\$0.00
Subtotals								\$29,960.48	\$9,986.83	\$19,973.66
Additional Liens (May 23, 2012 to October 4, 2022)										
17	Colonial Garden	130632839	June 29, 2013	\$12,771.74	Vacated	July 16, 2013	0.57	\$108.56	\$36.19	\$72.37
18	Colonial Garden	130632840	June 29, 2013	\$10,508.68	Vacated	July 16, 2013	0.57	\$89.32	\$29.77	\$59.55
Subtotals								\$197.88	\$65.96	\$131.92
Maximum Potential Refund/Credit, if Paid by								0	\$20,105.58	

Vacated Liens
Elrae Garden

PGW Exhibit BLC-11

#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details	Hypothetical Application of Interest to Lien Amounts			
							Billing Periods	1.50%	0.50%	Difference
Prior Hearing Exhibit (As Updated)										
1	Elrae Garden	71235053	December 7, 2007	\$4,751.58	N/A	May 27, 2015	0.00	\$0.00	\$0.00	\$0.00
2	Elrae Garden	100130811	January 1, 2010	\$3,141.63	Vacated	May 27, 2015	55.73	\$3,097.85	\$1,032.55	\$2,065.10
7	Elrae Garden/SBG	100230049	February 1, 2010	\$1,832.46	Vacated	August 4, 2010	5.10	\$168.59	\$56.20	\$112.39
9	Elrae Garden	100230073	February 2, 2010	\$447.51	Vacated	August 4, 2010	5.10	\$40.95	\$13.85	\$27.30
11	Elrae Garden	100230076	February 2, 2010	\$814.67	Vacated	August 4, 2010	5.10	\$74.54	\$24.85	\$49.69
14	Elrae Garden/SBG	100230079	February 2, 2010	\$965.73	Vacated	May 27, 2015	54.57	\$936.76	\$312.25	\$624.51
16	Elrae Garden	100230055	February 2, 2010	\$1,341.38	Vacated	August 4, 2010	5.10	\$122.74	\$40.91	\$81.82
20	Elrae Garden	100230062	February 2, 2010	\$1,770.21	Vacated	August 4, 2010	5.10	\$161.97	\$53.99	\$107.98
21	Elrae Garden	100230075	February 2, 2010	\$1,993.43	Vacated	August 4, 2010	5.10	\$182.40	\$60.80	\$121.60
22	Elrae Garden	100230071	February 2, 2010	2,182.23	Vacated	August 4, 2010	5.10	\$199.67	\$66.56	\$133.12
24	Elrae Garden	100230066	February 2, 2010	\$2,559.09	Vacated	August 4, 2010	5.10	\$234.16	\$78.05	\$156.10
25	Elrae Garden	100230056	February 2, 2010	\$2,763.32	Vacated	August 2, 2010	6.03	\$250.08	\$83.36	\$166.72
28	Elrae Garden	100230060	February 2, 2010	\$3,967.83	Vacated	August 4, 2010	6.10	\$363.06	\$121.02	\$242.04
30	Elrae Garden	100230057	February 2, 2010	\$6,179.57	Vacated	September 10, 2015	58.28	\$6,321.70	\$2,107.23	\$4,214.47
31	Elrae Garden	100230078	February 2, 2010	\$10,381.04	Vacated	August 4, 2010	5.10	\$949.87	\$316.62	\$633.24
32	Elrae Garden	100230801	February 12, 2010	\$97.01	Vacated	May 27, 2015	54.22	\$93.61	\$31.20	\$62.41
33	Elrae Garden	100230800	February 12, 2010	\$207.05	Vacated	May 27, 2015	54.33	\$199.80	\$66.60	\$133.20
34	Elrae Garden	100230789	February 12, 2010	\$226.11	Vacated	September 10, 2015	57.37	\$230.18	\$76.73	\$153.45
35	Elrae Garden	100230799	February 12, 2010	\$567.55	Vacated	September 10, 2015	57.37	\$598.13	\$199.38	\$398.75
76	Elrae Garden	111230258	December 6, 2011	\$367.94	Vacated	April 17, 2012	4.43	\$24.47	\$8.16	\$16.31
84	Elrae Garden	121030939	October 17, 2012	\$1,303.76	Vacated	August 30, 2013	10.57	\$206.65	\$68.88	\$137.76
85	Elrae Garden	121030938	October 17, 2012	\$3,233.88	Vacated	August 30, 2013	10.57	\$512.57	\$170.86	\$341.71
86	Elrae Garden	121031368	October 23, 2012	\$648.64	Vacated	August 30, 2013	10.27	\$100.86	\$33.62	\$67.24
87	Elrae Garden	130630431	June 4, 2013	\$905.82	Vacated	August 30, 2013	2.90	\$39.40	\$13.13	\$26.27
							Subtotals	\$15,109.80	\$5,036.60	\$10,073.20
Additional Liens (April 23, 2014 to October 4, 2022)										
	Elrae Garden	None	None					\$0.00	\$0.00	\$0.00
							Subtotals	\$0.00	\$0.00	\$0.00
							Maximum Potential Refund/Credit, if Paid by Elrae Garden			\$10,073.20

Docketed Liens
Fairmount

PGW Exhibit BLC-11

#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details	Hypothetical Application of Interest to Lien Amounts			
							Billing Periods	1.50%	0.50%	Difference
Prior Hearing Exhibit (As Updated)										
46	Fairmount	110630494	June 4, 2011	\$2,743.96	Vacated	April 17, 2012	10.60	\$436.29	\$145.43	\$290.86
49	Fairmount	111230807	December 15, 2011	\$1,200.70	Vacated	April 17, 2012	4.13	\$74.44	\$24.81	\$49.63
50	Fairmount	111230877	December 15, 2011	\$1,517.01	Vacated	April 17, 2012	4.13	\$94.05	\$31.35	\$62.70
54	Fairmount	111231308	December 23, 2011	\$62.90	Vacated	April 17, 2012	3.37	\$3.65	\$1.22	\$2.43
55	Fairmount	111231305	December 23, 2011	\$79.68	Vacated	April 17, 2012	3.37	\$4.62	\$1.54	\$3.08
57	Fairmount	111231339	December 23, 2011	\$203.28	Vacated	April 17, 2012	3.37	\$11.79	\$3.93	\$7.86
60	Fairmount	111231309	December 23, 2011	\$344.49	Vacated	April 17, 2012	3.37	\$19.98	\$6.66	\$13.32
62	Fairmount	111231307	December 23, 2011	\$437.18	Vacated	April 17, 2012	3.37	\$25.36	\$8.45	\$16.90
64	Fairmount	111231349	December 23, 2011	\$649.02	Vacated	April 17, 2012	3.37	\$37.64	\$12.55	\$25.10
65	Fairmount	111231306	December 23, 2011	\$650.68	Vacated	April 17, 2012	3.37	\$37.74	\$12.58	\$25.16
67	Fairmount	111231341	December 23, 2011	\$1,874.05	Vacated	April 17, 2012	3.37	\$108.69	\$36.23	\$72.46
68	Fairmount	111231353	December 23, 2011	\$1,903.95	Vacated	April 17, 2012	3.37	\$110.43	\$36.81	\$73.62
70	Fairmount	111231346	December 23, 2011	\$9,271.00	Vacated	August 30, 2013	20.53	\$2,855.47	\$951.82	\$1,903.65
73	Fairmount	111231600	December 31, 2011	\$8,991.65	Vacated	January 16, 2012	0.53	\$71.93	\$23.98	\$47.96
74	Fairmount	111231597	December 31, 2011	\$11,479.95	Vacated	January 16, 2012	0.53	\$91.84	\$30.61	\$61.23
76	Fairmount	120130159	January 6, 2012	\$46.36	Vacated	April 17, 2012	3.40	\$2.36	\$0.79	\$1.58
77	Fairmount	120130150	January 6, 2012	\$47.67	Vacated	April 17, 2012	3.40	\$2.43	\$0.81	\$1.62
78	Fairmount	120130151	January 6, 2012	\$58.96	Vacated	April 17, 2012	3.40	\$3.01	\$1.00	\$2.00
79	Fairmount	120130163	January 6, 2012	\$59.95	Vacated	April 17, 2012	3.40	\$3.05	\$1.02	\$2.03
80	Fairmount	120130194	January 6, 2012	\$61.65	Vacated	April 17, 2012	3.40	\$3.14	\$1.05	\$2.10
81	Fairmount	120130180	January 6, 2012	\$68.61	Vacated	April 17, 2012	3.40	\$3.50	\$1.17	\$2.33
84	Fairmount	120130160	January 6, 2012	\$183.39	Vacated	April 17, 2012	3.40	\$9.35	\$3.12	\$6.24
85	Fairmount	120130166	January 6, 2012	\$184.53	Vacated	April 17, 2012	3.40	\$9.41	\$3.14	\$6.27
86	Fairmount	120130143	January 6, 2012	\$198.84	Vacated	April 17, 2012	3.40	\$10.13	\$3.38	\$6.75
87	Fairmount	120130193	January 6, 2012	\$216.42	Vacated	April 17, 2012	3.40	\$11.04	\$3.68	\$7.36
88	Fairmount	120130200	January 6, 2012	\$222.55	Vacated	April 17, 2012	3.40	\$11.35	\$3.78	\$7.57
90	Fairmount	120130183	January 6, 2012	\$237.49	Vacated	April 17, 2012	3.40	\$12.11	\$4.04	\$8.07
93	Fairmount	120130216	January 6, 2012	\$295.55	Vacated	April 17, 2012	3.40	\$15.07	\$5.02	\$10.05
95	Fairmount	120130148	January 6, 2012	\$328.18	Vacated	April 17, 2012	3.40	\$16.74	\$5.58	\$11.16
96	Fairmount	120130201	January 6, 2012	\$352.22	Vacated	April 17, 2012	3.40	\$17.96	\$5.99	\$11.98
99	Fairmount	120130199	January 6, 2012	\$417.02	Vacated	April 17, 2012	3.40	\$21.27	\$7.09	\$14.18
100	Fairmount	120130196	January 6, 2012	\$419.88	Vacated	April 17, 2012	3.40	\$21.41	\$7.14	\$14.28
101	Fairmount	120130217	January 6, 2012	\$433.47	Vacated	April 17, 2012	3.40	\$22.11	\$7.37	\$14.74
102	Fairmount	120130171	January 6, 2012	\$526.14	Vacated	April 17, 2012	3.40	\$26.83	\$8.94	\$17.89
103	Fairmount	120130154	January 6, 2012	\$571.66	Vacated	April 17, 2012	3.40	\$29.15	\$9.72	\$19.44
104	Fairmount	120130144	January 6, 2012	\$609.08	Vacated	April 17, 2012	3.40	\$31.06	\$10.35	\$20.71

Docketed Liens
Fairmount

PGW Exhibit BLC-11

#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details	Hypothetical Application of Interest to Lien Amounts				
							Billing Periods	1.50%	0.50%	Difference	
58	105	Fairmount	120130202	January 6, 2012	\$706.39	Vacated	April 17, 2012	3.40	\$36.03	\$12.01	\$24.02
59	106	Fairmount	120130170	January 6, 2012	\$800.59	Vacated	April 17, 2012	3.40	\$40.83	\$13.61	\$27.22
60	107	Fairmount	120130215	January 6, 2012	\$823.51	Vacated	April 17, 2012	3.40	\$42.00	\$14.00	\$28.00
61											
62	109	Fairmount	120130162	January 6, 2012	\$876.93	Vacated	April 17, 2012	3.40	\$44.72	\$14.91	\$29.82
63	110	Fairmount	120130197	January 6, 2012	\$878.98	Vacated	April 17, 2012	3.40	\$44.83	\$14.94	\$29.89
64											
65	112	Fairmount	120130198	January 6, 2012	\$1,416.47	Vacated	April 17, 2012	3.40	\$72.24	\$24.08	\$48.16
66											
67	124	Fairmount	120532591	May 22, 2012	\$1,189.06	Vacated	October 12, 2012	4.77	\$85.02	\$28.34	\$56.68
68	125	Fairmount Court	121030750	October 16, 2012	\$2,638.12	Vacated	August 30, 2013	10.40	\$419.46	\$139.82	\$279.64
69	126	Fairmount Court	121030944	October 17, 2012	\$2,264.88	Vacated	August 30, 2013	10.57	\$358.98	\$119.66	\$239.32
70	127	Fairmount Court	121030937	October 17, 2012	\$3,362.58	Vacated	August 30, 2013	10.57	\$532.97	\$177.66	\$355.31
71											
72	129	Fairmount Court	121031117	October 20, 2012	\$3,819.83	Vacated	August 30, 2013	10.47	\$599.71	\$199.90	\$399.81
73											
74	131	Fairmount Court	121031131	October 20, 2012	\$4,188.98	Vacated	August 30, 2013	10.47	\$657.67	\$219.22	\$438.45
75											
76	151	Fairmount Court	140733016	July 23, 2014	\$3,137.81	Vacated	January 1, 2019	54.10	\$2,546.33	\$848.78	\$1,697.56
77											
78								Subtotals	\$9,747.23	\$3,249.08	\$6,498.15
79											
80	Additional Liens (July 23, 2014 to October 4, 2022)										
81											
82	156	Fairmount Court	140930605	September 9, 2014	\$1,297.54	Vacated	September 23, 2022	97.37	\$1,904.79	\$634.93	\$1,269.86
83	157	Fairmount Court	140930614	September 9, 2014	\$1,503.19	Vacated	September 23, 2022	97.37	\$2,206.68	\$735.56	\$1,471.12
84	158	Fairmount Court	140930613	September 9, 2014	\$355.93	Vacated	September 23, 2022	97.37	\$522.51	\$174.17	\$348.34
85	159	Fairmount Court	150630313	June 5, 2015	\$623.30	Vacated	September 23, 2022	33.90	\$831.17	\$277.06	\$554.11
86	160	Fairmount Court	150830021	August 4, 2015	\$6,112.33	Vacated	August 3, 2018	36.39	\$3,346.50	\$1,115.50	\$2,231.00
87	161	Fairmount Court	160331623	March 24, 2016	\$965.30	Vacated	August 3, 2018	23.70	\$416.04	\$138.68	\$277.36
88	162	Fairmount Court	160430856	April 19, 2016	\$2,023.87	Vacated	June 1, 2016	1.43	\$43.51	\$14.50	\$29.01
89											
90								Subtotals	\$9,271.21	\$3,090.40	\$6,180.80
91											
92								Maximum Potential Refund/Credit, if Paid by Fairmount			\$12,678.96

Docketed Liens
Fem Rock

PGW Exhibit BLC-11

#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details	Hypothetical Application of Interest to Lien Amounts			
							Billing Periods	1.50%	0.50%	Difference
Prior Hearing Exhibit (As Updated)										
8	Fem Rock	110231082	February 11, 2011	\$6,773.19	Vacated	May 14, 2014	19.60	\$4,023.27	\$1,341.09	\$2,682.18
9	Fem Rock	110231079	February 11, 2011	\$8,600.17	Vacated	May 14, 2014	19.60	\$5,108.50	\$1,702.83	\$3,405.67
11	Fem Rock	110231081	February 22, 2011	\$28,891.52	Vacated	May 24, 2014	19.57	\$17,147.12	\$5,715.71	\$11,431.41
12	Fem Rock	110731728	July 20, 2011	\$3,081.26	Vacated	May 14, 2014	14.30	\$1,585.31	\$528.44	\$1,056.87
13	Fem Rock	110731728	July 20, 2011	\$5,511.39	Vacated	May 14, 2014	14.30	\$2,835.61	\$945.20	\$1,890.41
14	Fem Rock	110731727	July 20, 2011	\$8,229.43	Vacated	May 14, 2014	14.30	\$4,234.04	\$1,411.35	\$2,822.69
15	Fem Rock	110731729	July 20, 2011	\$10,914.08	Vacated	May 14, 2014	14.30	\$5,615.29	\$1,871.76	\$3,743.53
16	Fem Rock	110831150	August 10, 2011	\$275.83	Vacated	May 14, 2014	13.50	\$139.02	\$46.34	\$92.68
17	Fem Rock	110831149	August 10, 2011	\$12.54	Vacated	May 14, 2014	13.50	\$258.32	\$86.11	\$172.21
18	Fem Rock	110831148	August 10, 2011	\$709.08	Vacated	May 14, 2014	13.50	\$357.38	\$119.13	\$238.25
19	Fem Rock	110831147	August 10, 2011	\$1,185.86	Vacated	May 14, 2014	13.50	\$597.67	\$199.22	\$398.45
20	Fem Rock	111031719	October 22, 2011	\$545.12	Vacated	May 14, 2014	11.17	\$254.84	\$84.95	\$169.90
21	Fem Rock	111031763	October 22, 2011	\$770.81	Vacated	May 14, 2014	11.17	\$360.35	\$120.12	\$240.24
22	Fem Rock	111031718	October 22, 2011	1,419.05	Vacated	May 14, 2014	11.17	\$663.41	\$221.14	\$442.27
23	Fem Rock	111031897	October 22, 2011	\$3,245.83	Vacated	May 14, 2014	11.17	\$1,517.43	\$505.81	\$1,011.62
24	Fem Rock	111230262	December 6, 2011	\$2,397.04	Vacated	May 14, 2014	19.67	\$1,066.68	\$355.56	\$711.12
25	Fem Rock	120230543	February 9, 2012	\$3,086.87	Vacated	May 14, 2014	27.50	\$1,273.33	\$424.44	\$848.89
26	Fem Rock	120230544	February 9, 2012	\$5,619.37	Vacated	May 14, 2014	27.50	\$2,317.99	\$772.66	\$1,545.33
27	Fem Rock	120230573	February 9, 2012	\$6,392.58	Vacated	May 14, 2014	27.50	\$2,636.94	\$876.98	\$1,757.96
28	Fem Rock	120230545	February 9, 2012	\$12,122.74	Vacated	May 14, 2014	27.50	\$5,000.63	\$1,666.88	\$3,333.75
29	Fem Rock	120532600	May 23, 2012	\$1,818.48	Vacated	May 14, 2014	24.00	\$583.46	\$194.49	\$388.97
30	Fem Rock	120532625	May 23, 2012	\$3,897.91	Vacated	May 14, 2014	24.00	\$1,405.20	\$468.40	\$936.80
31	Fem Rock	120532632	May 23, 2012	\$6,860.69	Vacated	May 14, 2014	24.00	\$2,473.28	\$824.43	\$1,648.85
32	Fem Rock	120631620	June 19, 2012	\$469.12	Vacated	May 14, 2014	21.10	\$162.78	\$54.26	\$108.52
33	Fem Rock	120631642	June 19, 2012	\$575.39	Vacated	May 14, 2014	21.10	\$199.66	\$66.55	\$133.11
34	Fem Rock	120631639	June 19, 2012	\$2,427.95	Vacated	May 14, 2014	21.10	\$842.50	\$280.83	\$561.67
35	Fem Rock	120731965	July 21, 2012	\$2,896.95	Vacated	May 14, 2014	22.07	\$958.89	\$319.63	\$639.26
							Subtotals	\$63,618.91	\$21,206.30	\$42,412.61
Additional Liens (July 21, 2012 to October 4, 2022)										
41	Fem Rock	140732997	July 23, 2014	\$23,370.37	Vacated	September 23, 2022	19.47	\$14,368.59	\$11,622.86	\$23,245.73
							Subtotals	\$34,868.59	\$11,622.86	\$23,245.73
							Maximum Potential Refund/Credit, if Paid by	Fem Rock		\$65,658.34

Docketed Liens
Marchwood

PGW Exhibit BLC-11

#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details	Hypothetical Application of Interest to Lien Amounts				
							Billing Periods	1.50%	0.50%	Difference	
Prior Hearing Exhibit (As Updated)											
							Subtotals	\$0.00	\$0.00	\$0.00	
Additional Liens (July 23, 2014 to October 4, 2022)											
	Marchwood	None	None					\$0.00	\$0.00	\$0.00	
							Subtotals	\$0.00	\$0.00	\$0.00	
							Maximum Potential Refund/Credit, if Paid by	Marchwood			\$0.00

Docketed Liens
Marshall Square

PGW Exhibit BLC-11

#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details	Hypothetical Application of Interest to Lien Amounts				
							Billing Periods	1.50%	0.50%	Difference	
Prior Hearing Exhibit (As Updated)											
2	Marshall Square/SBG	100531543	May 13, 2010	\$9,648.19	Vacated	July 30, 2010	2.60	\$376.28	\$125.43	\$250.85	
4	Marshall Square	111231525	December 30, 2011	\$157.00	Vacated	March 23, 2012	2.80	\$6.59	\$2.20	\$4.40	
6	Marshall Square	120332031	March 24, 2012	\$11,408.93	Vacated	March 29, 2012	9.17	\$28.52	\$9.51	\$19.01	
							Subtotals	\$411.40	\$137.13	\$274.28	
Additional Liens (July 23, 2014 to October 4, 2022)											
	Marshall Square	None	None					\$0.00	\$0.00	\$0.00	
							Subtotals	\$0.00	\$0.00	\$0.00	
								Maximum Potential Refund/Credit, if Paid by		Marshall Square	\$274.28

Docketed Liens
Oak Lane

PGW Exhibit BLC-11

#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details	Hypothetical Application of Interest to Lien Amounts				
							Billing Periods	1.50%	0.50%	Difference	
Prior Hearing Exhibit (As Updated)											
20	Oak Lane	120831113	August 15, 2012	\$1,945.54	Vacated	December 18, 2012	4.17	\$121.60	\$40.53	\$81.06	
							Subtotals	\$121.60	\$40.53	\$81.06	
Additional Liens (August 29, 2012 to October 4, 2022)											
24	Oak Lane	130631730	June 18, 2013	\$5,625.49	Vacated	June 10, 2014	11.50	\$1,004.15	\$334.72	\$669.43	
27	Oak Lane	131031098	October 19, 2013	\$4,633.89	Vacated	June 11, 2014	7.33	\$544.48	\$181.49	\$362.99	
28	Oak Lane	131231368	December 30, 2013	\$1,763.43	Vacated	June 11, 2014	5.33	\$143.72	\$47.91	\$95.81	
29	Oak Lane	140331377	March 22, 2014	\$7,494.07	Vacated	June 11, 2014	2.70	\$303.51	\$101.17	\$202.34	
							Subtotals	\$1,995.86	\$665.29	\$1,330.57	
									Maximum Potential Refund/Credit, if Paid by	Oak Lane	\$1,411.64
										Limitations Period for 2015 Complaint - June 9, 2012 to November 1, 2022 (Includes Liens in Prior Hearing Exhibits, if Applicable)	\$1,411.64

Docketed Liens
Simon Garden

PGW Exhibit BLC-11

#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details	Hypothetical Application of Interest to Lien Amounts			
							Billing Periods	1.50%	0.50%	Difference
Prior Hearing Exhibit (As Updated)										
1	Simon Garden	100130873	January 22, 2010	\$38,493.85	Vacated	October 7, 2011	29.77	\$11,990.83	\$3,996.94	\$7,993.89
2	Simon Garden	100130871	January 22, 2010	\$38,493.86	Vacated	August 20, 2010	7.30	\$4,041.86	\$1,347.29	\$2,694.57
3	Simon Garden	100130875	January 22, 2010	\$99,384.21	Vacated	October 7, 2011	20.77	\$30,958.18	\$10,319.39	\$20,638.79
4	Simon Garden	100130876	January 22, 2010	\$99,384.21	Vacated	August 20, 2010	7.30	\$10,435.34	\$3,478.45	\$6,956.89
5	Simon Garden	100531541	May 14, 2010	\$75,968.05	Vacated	August 4, 2011	14.90	\$16,978.86	\$5,659.62	\$11,319.24
8	Simon Garden	100632366	June 19, 2010	\$75,968.05	Vacated	August 20, 2010	2.07	\$2,355.01	\$785.00	\$1,570.01
9	Simon Garden	100632368	June 19, 2010	\$82,896.78	Vacated	August 20, 2010	2.07	\$2,569.80	\$856.60	\$1,713.20
							Subtotals	\$79,329.88	\$26,443.29	\$52,886.59
Additional Liens (July 10, 2012 to October 4, 2022)										
							Subtotals	\$0.00	\$0.00	\$0.00
							Maximum Potential Refund/Credit, if Paid by	0	\$52,886.59	

VERIFICATION

I, Bernard L. Cummings, hereby state that I am the Vice President, Customer Service and Collection of Philadelphia Gas Works. I hereby verify that the facts set forth in my Remand Rebuttal Testimony, PGW Remand Rebuttal St. No. 1-R, are true and correct to the best of my knowledge, information and belief. I understand that the statements herein are made subject to the penalties of 18 Pa. C.S. § 4904 (relating to unsworn falsification to authorities).

February 7, 2023
Dated



BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

SUPPLEMENTAL REMAND REBUTTAL TESTIMONY OF

BERNARD L. CUMMINGS

ON BEHALF OF
PHILADELPHIA GAS WORKS

SBG Management Services, Inc. et al v. Philadelphia Gas Works
Docket No. C-2012-2304324 *et al.*

April 24, 2023

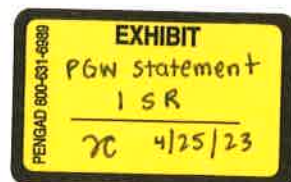


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 PGW DISPUTES THE INCLUSION OF VACATED LIENS IN PERFECTED LIEN
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<u>List of Exhibits</u>	
BLC-12	Outstanding Account Balances (March 31, 2023)

1 **I. INTRODUCTION**

2 **Q. PLEASE STATE YOUR NAME AND CURRENT POSITION WITH PGW.**

3 A. My name is Bernard Cummings and I am the Vice President, Customer Service and
4 Collections, at Philadelphia Gas Works (“PGW” or “Company”).

5 **Q. ARE YOU THE SAME BERNARD CUMMINGS THAT PROVIDED REMAND
6 DIRECT TESTIMONY ON OCTOBER 31, 2022 AND REMAND REBUTTAL
7 TESTIMONY ON FEBRUARY 7, 2023 IN THIS MATTER?**

8 A. Yes.

9 **Q. WHAT IS THE PURPOSE OF YOUR SUPPLEMENTAL REMAND REBUTTAL
10 TESTIMONY IN THIS PROCEEDING?**

11 A. The purpose of my supplemental remand rebuttal testimony is to update my prior
12 testimony regarding current outstanding account balances and to address SBG’s
13 responses to PGW Set II discovery, which SBG served at 11:22 PM on Friday, April 21,
14 2023.

15 **Q. PLEASE IDENTIFY THE EXHIBITS THAT ACCOMPANY YOUR
16 TESTIMONY.**

17 A. The following exhibits accompany my testimony:

<u>Outstanding Debt</u>	
BLC-12	Outstanding Account Balances (March 31, 2023)

18

19 **Q. WERE THOSE EXHIBITS PREPARED BY YOU OR UNDER YOUR
20 DIRECTION AND SUPERVISION?**

21 A. Yes.

1 **II. BACKGROUND**

2 **Q. WHAT ARE THE COMPLAINANTS' CURRENT BALANCES ON THEIR PGW**
 3 **ACCOUNTS?**

4 A. As shown in Exhibit BLC-12, there is an outstanding balance of \$1,128,607.43 owed to
 5 PGW across the Complainants' accounts as of April 18, 2023, which is less than the
 6 balance owed in February 2023. Below is a tabulation of the outstanding account balance
 7 by property owner:

8

SBG Entity	Balance owed on PGW accounts
Colonial Garden Realty Co., LP	\$3,995.05
Elrae Garden Realty Co., LP	\$179.54
Fairmount Manor Realty Co., LP	\$239,496.46
Fern Rock Realty Co., LP	\$615,191.48
Marchwood Realty Co., LP	\$44,351.87
Marshall Square Realty Co., LP	\$91,960.11
Oak Lane Court Realty Co., LP	\$57,602.33
Simon Garden Realty Co., LP	\$75,830.59
TOTAL BALANCE SBG OWES TO PGW AS OF APRIL 18, 2023	\$1,128,607.43

9

10 **III. VACATED LIENS**

11 **PGW DISPUTES THE INCLUSION OF VACATED LIENS IN**
 12 **PERFECTED LIEN RECALCULATIONS**

13 **Q. IN YOUR REMAND REBUTTAL TESTIMONY, YOU RESERVED THE RIGHT**
 14 **TO CLARIFY YOUR TESTIMONY BASED ON THE ANSWERS THAT SBG**
 15 **PROVIDED TO PGW-ISSUED INTERROGATORIES, SET II, ON FEBRUARY**
 16 **1, 2023. IS THAT CORRECT?**

17 A. Yes. My remand rebuttal testimony at page 16, lines 1-4, noted that PGW issued
 18 interrogatories requesting that SBG identify and substantiate its claims regarding vacated

1 liens. As responses were not available as of my February 7 rebuttal testimony, I reserved
2 the right to clarify my testimony based on any answer SBG provided to PGW Set II.

3 **Q. DID SBG PROVIDE ANSWERS TO THOSE INTERROGATORIES?**

4 A. It is my understanding that SBG was ordered by Judge Vero to provide full and complete
5 answers to PGW Set II before 4:30 PM on Friday, April 21, 2023, and SBG served late,
6 unverified responses at 11:22 PM on Friday, April 21, 2023.

7 **Q. DID THE DISCOVERY RESPONSES FROM SBG CHANGE YOUR**
8 **CONCLUSIONS REGARDING INCLUDING VACATED LIENS IN THE**
9 **PERFECTED LIEN RECALCULATIONS?**

10 A. Only for two, limited examples on liens for debts owed in the accounts for Elrae and Oak
11 Lane. For Elrae and Oak Lane, PGW is willing to treat the below-described liens the
12 same as satisfied liens for purposes of refund calculations.

13 Regarding **Elrae**, SBG noted that liens were satisfied on August 22-23, 2013. SBG also
14 noted that four liens (Elrae Liens Nos. 84 to 87) were vacated on August 30, 2013. But,
15 SBG did not show how the transaction paid interest (\$859.48) on the four vacated liens to
16 justify the asserted refund of \$572.99. In a second example involving Elrae, SBG also
17 provided details on transactions involving Elrae (Sale, September 7, 2015). SBG also
18 noted that three liens (Elrae Liens Nos. 30, 34, 35) were vacated on September 10, 2015.
19 But, SBG did not show how the transaction paid interest (of \$7,150.01) on the four
20 vacated liens to justify the asserted refund of \$4,766.67. But, PGW is willing to treat the
21 above-described seven vacated liens regarding Elrae the same as satisfied liens to give
22 SBG's position, which PGW still disputes, the benefit of the doubt and to narrow the
23 issues. This will result in an additional refund of \$5,339.66 for Elrae.

1 SBG's discovery response also provided details on transactions involving **Oak Lane**
2 (refinancing, June 10, 2014). For Oak Lane, SBG noted that a lien was satisfied on June
3 10, 2014. SBG also noted that four liens (Oak Lane Liens Nos. 24, 27-29) were vacated
4 on June 10-11, 2014. But, SBG did not show how the transaction paid interest (of
5 \$1,995.86) on the four vacated liens to justify the asserted refund of \$1,330.57. But,
6 PGW is willing to treat the above-described four vacated liens regarding Oak Lane the
7 same as satisfied liens, again to give SBG's position, which PGW still disputes, the
8 benefit of the doubt and to narrow the issues. This will result in an additional refund of
9 \$1,330.57 for Oak Lane.

10 **Q. OTHER THAN ELRAE AND OAK LANE, HAVE YOU CHANGED YOUR**
11 **CONCLUSIONS REGARDING GENERALLY INCLUDING VACATED LIENS**
12 **IN PERFECTED LIEN RECALCULATIONS?**

13 A. No. SBG's claims that it is owed a refund of interest paid on vacated liens against
14 property owned by Colonial Gardens, Marshall Square, Simon Garden, Marchwood, Fern
15 Rock and Marchwood has not been supported by SBG's testimony or the discovery
16 response of April 21st. SBG should not be given a windfall by the Commission on
17 interest amounts that SBG cannot prove that they paid or prove some relation similar to
18 Elrae and Oak Lane discussed above. Such a windfall, if granted, would ultimately be
19 paid by PGW's existing ratepayers as PGW is a cash-basis utility, which is not a
20 reasonable outcome where SBG cannot substantiate its claims or offer sufficient
21 evidence.

22 I already refuted the main example provided by SBG in Mr. Hanson's Direct Testimony.
23 In that example regarding **Colonial Gardens**, one lien was vacated (on August 4, 2011)
24 before the closing on a transaction (on August 31, 2011) and payment (on November 5,

1 2011). Importantly, the discovery response did not show that SBG paid interest on that
2 vacated lien. Any payments in this situation would have been towards the underlying debt
3 owed on the account.

4 Another example provided in the discovery response related to a lien that was filed after
5 an SBG entity real estate transaction. In that example regarding **Marshall Square**, the
6 closing on a transaction was on December 28, 2011 and a lien was filed by PGW on
7 December 30, 2011. That lien that was vacated on and March 23, 2012. A subsequent
8 lien was filed on March 24, 2012 that was vacated on March 29, 2012. The discovery
9 response did not show that SBG paid interest on either of those vacated liens. In
10 addition, nothing in SBG's discovery response shows that the amount subject to the lien
11 file on March 24, 2012 was for amounts that were unpaid as of December 28, 2011. Any
12 payments in this situation would have been towards the underlying debt owed on the
13 account.

14 Another example in SBG's discovery response provided details on transactions involving
15 **Simon Garden** (refinancing, July 10, 2012) and **Marchwood** (refinancing, November 8,
16 2012). But, the discovery response did not relate those transactions to any vacated liens.
17 So, SBG has nothing to show that SBG paid any amount of interest on any vacated liens.

18 For **Fern Rock**, SBG noted that a lien (Fern Rock No. 7) was satisfied on March 26,
19 2014. SBG also noted that 27 other liens were vacated on May 14, 2014. The discovery
20 response did not relate the vacating of those liens to transactions or payments. So, again,
21 SBG has nothing to show that SBG paid any amount of interest on those 48 vacated liens.

1 Lastly, regarding **Fairmount**, SBG noted that 77 liens were satisfied on April 10-11,
2 2012. SBG also noted that 39 other liens were vacated on April 17, 2014. The discovery
3 response did not relate the vacating of those liens to transactions or payments. So, SBG
4 has nothing to show that SBG paid any amount of interest on those 48 vacated liens.

5 I would note that there are 128 vacated liens. The discovery response of April 21st only
6 attempted to address 80 of the 128 liens. It said nothing about the remaining 48 of the
7 vacated liens. I do not understand why Mr. Hanson included claims for all 128 vacated
8 liens in his Direct Testimony, since SBG did nothing to show that SBG paid any amount
9 of principle or interest on those 48 vacated liens.

10

11 IV. CONCLUSION

12 Q. DOES THAT COMPLETE YOUR REMAND SUPPLEMENTAL REBUTTAL
13 TESTIMONY?

14 A. Yes. However, I reserve the right to offer further supplemental rebuttal testimony. Thank
15 you.

16

Exhibit BLC-12

PGW
Master Account Balance for SBG
(April 18, 2023)

Exhibit BLC-12

Service Address	Account Number	PGW Supplemental Remand			
		PGW Remand Direct BLC-3	PGW Remand Rebuttal BLC-6	Rebuttal BLC-12	
		Balance October 2022	Balance as of 2/28/23	Balance as of 4/18/23	
1623 W CHELTEN AVE Apt A PHIL, PA 191263519	101551535	\$ 10,822.92	\$ 18,477.24	20,979.62	
1623 W CHELTEN AVE Apt B PHIL, PA 191263519	981038702	\$ 28,707.04	\$ 34,217.11	\$36,622.71	57,602.33 Oak Lane
3608 SPRING GARDEN ST Apt M1 PHIL, PA 191042361	227745786	\$ -	\$ 3,074.98	\$0.00	
3610 SPRING GARDEN ST Apt M1 PHIL, PA 191042391	608367105	\$ 179.54	\$ 179.54	\$179.54	\$179.54 Elrae
5425-7 WAYNE AVE Apt M1 PHIL, PA 19144	102885772	\$ -	\$ 3,220.46	\$3,030.07	
5425-7 WAYNE AVE Apt M1 PHIL, PA 19144	6128000245	\$ -	\$ 964.98	\$964.98	\$3,995.05 Colonial
5425-7 WAYNE AVE Apt M2 PHIL, PA 19144	102885772	\$ -	\$ 2,996.09	\$2,788.32	
5515 WISSAHICKON AVE Apt PRL A PHIL, PA 19144	5128000237	\$ 40,160.23	\$ 19,777.23	\$20,113.19	
5515 WISSAHICKON AVE Apt PRL A PHIL, PA 19144	5128000237	\$ -	\$ 20,697.03	\$21,450.36	\$44,351.87 Marchwood
606 MARSHALL ST Apt BLDG A PHIL, PA 191233500	736586029	\$ 18,688.69	\$ 17,032.53	\$17,032.53	
615 N 7TH ST Apt BLDG G PHIL, PA 191233455	25088422	\$ 18,849.97	\$ 20,825.30	\$18,849.97	
620 N MARSHALL ST Apt BLDG B PHIL, PA 191233445	664719425	\$ 20,377.68	\$ 20,377.68	\$20,377.68	
625 N 7TH ST Apt BLDG F PHIL, PA 191233456	612167092	\$ 18,593.10	\$ 18,593.10	\$18,593.10	
627 N MARSHALL ST Apt BLDG J PHIL, PA 191232805	333870431	\$ 27,309.19	\$ 27,309.19	\$27,309.19	
628 N MARSHALL ST Apt BLDG C PHIL, PA 191233446	75710860	\$ 27,014.47	\$ 27,014.47	\$27,014.47	
634 N MARSHALL ST Apt BLDG H PHIL, PA 191233411	89533358	\$ 19,071.80	\$ 19,071.80	\$19,071.80	
634 N MARSHALL ST Apt H12 PHIL, PA 191233411	736586029	\$ -	\$ 32.48	\$32.48	
634 N MARSHALL ST Apt H12 PHIL, PA 191233411	736586029	\$ -	\$ 11.67	\$11.67	
634 N MARSHALL ST Apt H2 PHIL, PA 191233411	736586029	\$ 18,688.69	\$ 3.51	\$3.51	
634 N MARSHALL ST Apt H8 PHIL, PA 191233411	736586029	\$ -	\$ 1,102.30	\$1,102.30	
639 N 7TH ST Apt BLDG E PHIL, PA 191233400	973122001	\$ 19,956.48	\$ 19,956.48	\$19,956.48	
640 N MARSHALL ST Apt BLDG D PHIL, PA 191232710	355139832	\$ 31,320.37	\$ 31,320.37	\$31,320.37	
641 N MARSHALL ST Apt BLDG I PHIL, PA 191232709	677180766	\$ 28,593.36	\$ 28,593.36	\$28,593.36	
641 N MARSHALL ST Apt I11 PHIL, PA 191232709	736586029	\$ -	\$ 373.89	\$373.89	
641 N MARSHALL ST Apt I2 PHIL, PA 191232709	736586029	\$ 18,688.69	\$ 25.23	\$25.23	
641 N MARSHALL ST Apt J4 PHIL, PA 191232709	736586029	\$ -	\$ 107.08	\$107.08	
704 N MARSHALL ST PHIL, PA 191232710	156030558	\$ 9,721.35	\$ 9,721.35	\$9,721.35	\$239,496.46 Fairmount
6731 MUSGRAVE ST Apt A PHIL, PA 191192168	539547187	\$ 39,949.72	\$ 13,613.56	\$17,098.23	
6731 MUSGRAVE ST Apt B PHIL, PA 191192168	539547187	\$ -	\$ 47,393.60	\$58,732.36	\$75,830.59 Simon
844 N 6TH ST Apt 46 PHIL, PA 191232125	373007503	\$ 35,395.90	\$ 40,790.21	\$44,119.88	
845 N 7TH ST PHIL, PA 191232008	323900622	\$ 37,209.19	\$ 43,723.99	\$47,840.23	\$91,960.11 Marshall
920-932 W GODFREY AVE Apt AWH PHIL, PA 191410000	719354604	\$ 295,447.53	\$ 172,812.08	\$147,967.57	
920-932 W GODFREY AVE Apt HH PHIL, PA 191413805	253720512	\$ 308,184.13	\$ 317,819.58	\$324,673.60	
934-938 W GODFREY AVE Apt AWH PHIL, PA 191410000	719354604	\$ 295,447.53	\$ 139,589.64	\$86,843.14	
934-938 W GODFREY AVE Apt HH PHIL, PA 191410000	23444792	\$ 55,707.17	\$ 55,707.17	\$55,707.17	\$615,191.48 Fern Rock
		\$ 1,424,084.74	\$ 1,176,526.28	1,128,607.43	
Total Balance Owed to PGW as of April 18, 2023				1,128,607.43	

VERIFICATION

I, Bernard L. Cummings, hereby state that I am the Vice President, Customer Service and Collection of Philadelphia Gas Works. I hereby verify that the facts set forth in my Supplemental Remand Rebuttal Testimony, PGW Remand Rebuttal St. No. 1-SR, are true and correct to the best of my knowledge, information and belief. I understand that the statements herein are made subject to the penalties of 18 Pa. C.S. § 4904 (relating to unsworn falsification to authorities).

April 24, 2023
Dated

A handwritten signature in black ink, appearing to be "B. Cummings", written over a horizontal line.