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March 6, 2025

**Via Electronic Filing**

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

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

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Dear Secretary Chiavetta:

This letter serves as notice that Philadelphia Gas Works (“PGW”) has complied with Ordering Paragraphs 7 through 16 of the Commission’s Opinion and Order entered January 23, 2025 (“Order”)<sup>1</sup> in the above-captioned complaints.

The PUC’s Order directed the application of credits and the removal of amounts from Complainants’ gas accounts. On or about March 3, 2025, PGW applied credits of \$75,398.56<sup>2</sup> and removed \$333,462.59 from the Complainants’ gas accounts, as shown in the attached spreadsheet. The spreadsheet shows that, as a result of compliance with the PUC’s Order, and as of October 2024:<sup>3</sup>

- Colonial Garden Realty Co., L.P. (“Colonial Garden”), Elrae Garden Realty Co., L.P. (“Elrae Garden”), Marshall Square Realty Co., L.P. (“Marshall Square”), Oak Lane

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<sup>1</sup> Please note that the Order is subject to reversal or modification by the appellate courts, since the Complainants filed an appeal (on February 20, 2025). Commonwealth Court Docket No. 215 CD 2025. PGW’s action described in this letter may need to be reversed or modified to be consistent with the directive(s) from the appellate courts.

<sup>2</sup> \$59,245.21 plus interest of \$16,153.35 for a total of \$75,398.56.

<sup>3</sup> PGW applied credits to outstanding balances as of October 2024. That date was used because a receiver was appointed for Fern Rock, Marchwood, Oak Lane, Simon Garden and other SBG-related entities by the United States District Court for the Eastern District of Pennsylvania. *See Fannie Mae v. Harrison Court Realty Co., L.P., et al.*, United States District Court for the Eastern District of Pennsylvania, Civil Action No. 24-4722, Order entered October 18, 2024 (“Receiver Order”). The federal court-appointed receiver requested that PGW establish new gas accounts for November 2024 and thereafter to ensure the proper handling of future payments and billing while those entities remain under federal court-ordered receivership. To avoid potential confusion, the credits were applied and amounts removed from the gas accounts that were used by Complainants prior to the federal court-ordered receivership.

Realty Co., L.P. (“Oak Lane”), and Simon Garden Realty Co., L.P. (“Simon Garden”) have **zero balances** on their respective gas accounts.

- Fairmount Manor Realty Co., L.P. (“Fairmount Manor”) has outstanding balances totaling \$161,891.37 on its gas accounts (compared to a previous balance of \$248,535.98).
- Fern Rock Garden Realty Co., L.P. (“Fern Rock”) has outstanding balances totaling \$677,101.02 on its gas accounts (compared to a previous balance of \$766,568.88).
- Marchwood Realty Co., L.P. (“Marchwood”) has outstanding balances totaling \$744,810.89 on its gas accounts (compared to a previous balance of \$770,500.80).

Please contact me with any questions.

Sincerely,

  
Daniel Clearfield, Esq.

DC/jls

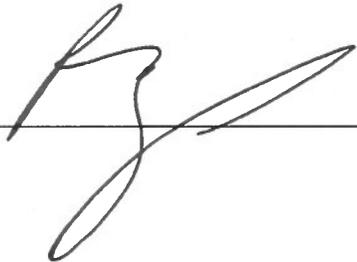
Attachment

cc: Cert. of Service w/enc.

Complainant		Unpaid Amounts As of October 23, 2022			PUC Order				Apply Excess Credits			Balance
Service Address	Active Account Number	Active Balance 10/23/2024	Lien Balance	Write Off Balance	Balances Before Adjustments	Partial Payment Credit with Interest	Removal from Accounts	Adjusted Ending Balances October 2024				Balances after Credits applied on 3/3/2025
<b>Colonial Garden</b>		\$ -	\$ -	\$ -	\$ -	\$ (3,963.32)	\$ (64,256.87)	\$ (68,220.19)				\$ -
5425-7 WAYNE AVE Apt M1 PHIL, PA 19144	6128000245	\$ -	\$ -	\$ -	\$ -	\$ (1,960.73)		\$ (1,960.73)				
5425-7 WAYNE AVE Apt M2 PHIL, PA 19144	6128000245	\$ -	\$ -	\$ -	\$ -	\$ (2,002.59)		\$ (2,002.59)				\$ -
<b>Elrae Garden</b>		\$ -	\$ -	\$ (2,983.33)	\$ (2,983.33)	\$ (1,434.01)	\$ -	\$ (4,417.34)				\$ -
3608 SPRING GARDEN ST Apt M1 PHIL, PA 191042361	227745786	\$ -	\$ -	\$ (3,000.12)	\$ (3,000.12)	\$ (765.49)		\$ (3,765.61)				\$ -
3610 SPRING GARDEN ST Apt M1 PHIL, PA 191042391	608367105	\$ -	\$ -	\$ -	\$ -	\$ (668.52)		\$ (668.52)				\$ -
3610 SPRING GARDEN ST Apt M2 PHIL, PA 191042391	608367105	\$ -	\$ -	\$ 16.79	\$ 16.79	\$ 0.00		\$ 16.79				\$ -
<b>Fairmount Manor</b>		\$ -	\$ -	\$ 248,535.98	\$ 248,535.98	\$ (13,777.76)	\$ -	\$ 234,758.22	Colonial Credit	Elrae Credit	Fairmount Credit	\$ 161,891.37
606 MARSHALL ST Apt BLDG A PHIL, PA 191233500	736586029	\$ -	\$ -	\$ 18,804.35	\$ 18,804.35	\$ (533.06)		\$ 18,271.29	\$ (18,271.29)			\$ 0.00
620 N MARSHALL ST Apt BLDG B PHIL, PA 191233445	664719425	\$ -	\$ -	\$ 22,445.86	\$ 22,445.86	\$ (691.13)		\$ 21,754.73	\$ (21,754.73)			\$ (0.00)
628 N MARSHALL ST Apt BLDG C PHIL, PA 191233446	75710860	\$ -	\$ -	\$ 29,171.86	\$ 29,171.86	\$ (1,194.25)		\$ 27,977.61	\$ (27,977.61)			\$ (0.00)
640 N MARSHALL ST Apt BLDG D PHIL, PA 191232710	355139832	\$ -	\$ -	\$ 33,939.97	\$ 33,939.97	\$ (2,006.71)		\$ 31,933.26	\$ (23.90)	\$ (4,434.13)	\$ (3,977.01)	\$ 23,498.22
639 N 7TH ST Apt BLDG E PHIL, PA 191233400	973122001	\$ -	\$ -	\$ 19,783.24	\$ 19,783.24	\$ (774.68)		\$ 19,008.56				\$ 19,008.56
625 N 7TH ST Apt BLDG F PHIL, PA 191233456	612167092	\$ -	\$ -	\$ 21,961.67	\$ 21,961.67	\$ (1,383.97)		\$ 20,577.70				\$ 20,577.70
615 N 7TH ST Apt BLDG G PHIL, PA 191233455	25088422	\$ -	\$ -	\$ 20,610.32	\$ 20,610.32	\$ (1,965.98)		\$ 18,644.34				\$ 18,644.34
634 N MARSHALL ST Apt BLDG H PHIL, PA 191233411	89533358	\$ -	\$ -	\$ 21,824.75	\$ 21,824.75	\$ 0.00		\$ 21,824.75				\$ 21,824.75
641 N MARSHALL ST Apt BLDG I PHIL, PA 191232709	677180766	\$ -	\$ -	\$ 31,178.40	\$ 31,178.40	\$ 0.00		\$ 31,178.40				\$ 31,178.40
627 N MARSHALL ST Apt BLDG J PHIL, PA 191232805	333870431	\$ -	\$ -	\$ 27,159.40	\$ 27,159.40	\$ 0.00		\$ 27,159.40				\$ 27,159.40
634 N MARSHALL ST Apt H2 PHIL, PA 191233411	736586029	\$ -	\$ -	\$ 3.51	\$ 3.51	\$ 0.00		\$ 3.51			\$ (3.51)	\$ -
634 N MARSHALL ST Apt H4 PHIL, PA 191233411	736586029	\$ -	\$ -	\$ 11.67	\$ 11.67	\$ (1,390.51)		\$ (1,378.84)	\$ 1,378.84			\$ (0.00)
634 N MARSHALL ST Apt H8 PHIL, PA 191233411	736586029	\$ -	\$ -	\$ 1,102.30	\$ 1,102.30	\$ (1,906.06)		\$ (803.76)	\$ 803.76			\$ 0.00
634 N MARSHALL ST Apt H12 PHIL, PA 191233411	736586029	\$ -	\$ -	\$ 32.48	\$ 32.48	\$ (1,826.89)		\$ (1,794.41)	\$ 1,794.41			\$ 0.00
641 N MARSHALL ST Apt I2 PHIL, PA 191232709	736586029	\$ -	\$ -	\$ 25.23	\$ 25.23	\$ 0.00		\$ 25.23			\$ (25.23)	\$ -
641 N MARSHALL ST Apt I4 PHIL, PA 191232709	736586029	\$ -	\$ -	\$ 107.08	\$ 107.08	\$ (104.52)		\$ 2.56			\$ (2.56)	\$ 0.00
641 N MARSHALL ST Apt I11 PHIL, PA 191232709	736586029	\$ -	\$ -	\$ 373.89	\$ 373.89	\$ 0.00		\$ 373.89			\$ (373.89)	\$ -
<b>Fern Rock</b>		\$ -	\$ 390,206.61	\$ 376,362.27	\$ 766,568.88	\$ (24,061.78)	\$ -	\$ 742,507.10	Simon Garden Credit			\$ 680,347.61
920-932 W GODFREY AVE Apt HH PHIL, PA 191413805	253720512	\$ -	\$ 193,338.86	\$ 170,783.37	\$ 364,122.23	\$ (15,776.48)		\$ 348,345.75				\$ 348,345.75
920-932 W GODFREY AVE Apt AWH PHIL, PA 191410000	719354604	\$ -	\$ 106,908.99	\$ 86,861.03	\$ 193,770.02	\$ -		\$ 193,770.02				\$ 193,770.02
934-938 W GODFREY AVE Apt HH PHIL, PA 191410000	23444792	\$ -	\$ -	\$ 20,944.54	\$ 20,944.54	\$ (3,934.76)		\$ 17,009.78				\$ 17,009.78
934-938 W GODFREY AVE Apt AWH PHIL, PA 191410000	719354604	\$ -	\$ 89,958.76	\$ 97,773.33	\$ 187,732.09	\$ (4,350.53)		\$ 183,381.56	\$ (62,159.49)			\$ 121,222.07
<b>Marchwood</b>		\$ -	\$ 536,252.06	\$ 234,248.74	\$ 770,500.80	\$ (9,588.46)	\$ -	\$ 760,912.34	Simon Garden Credit	Marchwood Credit		\$ 744,810.89
5515 WISSAHICKON AVE Apt PRL A PHIL, PA 19144	5128000237	\$ -	\$ 7,695.24	\$ 9,093.54	\$ 16,788.78	\$ (370.67)		\$ 16,418.11	\$ (16,418.11)			\$ -
5515 WISSAHICKON AVE Apt PRL B PHIL, PA 19144	5128000237	\$ -	\$ -	\$ -	\$ -	\$ (316.66)		\$ (316.66)	\$ -	\$ 316.66		\$ -
5515 WISSAHICKON AVE (REAR) PHIL, PA 19144	9125007651	\$ -	\$ 528,556.82	\$ 225,155.20	\$ 753,712.02	\$ (8,901.13)		\$ 744,810.89				\$ 744,810.89
<b>Marshall Square</b>		\$ (3,096.00)	\$ 54,166.55	\$ 31,508.71	\$ 82,579.26	\$ (10,162.10)	\$ -	\$ 72,417.16	Simon Garden Credit			\$ -
844 N 6TH ST Apt 46 PHIL, PA 191232125	373007503	\$ (522.38)	\$ 23,033.62	\$ 18,018.29	\$ 40,529.53	\$ (8,448.55)		\$ 32,080.98	\$ (32,080.98)			\$ -
845 N 7TH ST PHIL, PA 191232008	323900622	\$ (2,573.62)	\$ 31,132.93	\$ 13,490.42	\$ 42,049.73	\$ (1,713.56)		\$ 40,336.17	\$ (40,336.17)			\$ -
<b>Oak Lane</b>		\$ (128.64)	\$ 41,307.68	\$ 25,136.15	\$ 66,315.19	\$ (2,555.70)	\$ -	\$ 63,759.49	Simon Garden Credit			\$ -
1623 W CHELTEN AVE Apt A PHIL, PA 191263519	101551535	\$ (128.64)	\$ 21,378.68	\$ -	\$ 21,250.04	\$ (136.84)		\$ 21,113.20	\$ (21,113.20)			\$ -
1623 W CHELTEN AVE Apt B PHIL, PA 191263519	981038702	\$ -	\$ 19,929.00	\$ 25,136.15	\$ 45,065.15	\$ (2,418.86)		\$ 42,646.29	\$ (42,646.29)			\$ -
<b>Simon Garden</b>		\$ -	\$ 59,381.46	\$ 1,974.12	\$ 61,355.58	\$ (6,608.83)	\$ (269,205.72)	\$ (214,458.97)	Simon Garden Credit	Marchwood Credit		\$ -
6731 MUSGRAVE ST Apt A PHIL, PA 191192168	539547187	\$ -	\$ 7,241.09	\$ 48.51	\$ 7,289.60	\$ (443.03)		\$ 6,846.57	\$ (6,529.91)	\$ (316.66)		\$ -
6731 MUSGRAVE ST Apt B PHIL, PA 191192168	539547187	\$ -	\$ 52,140.37	\$ 1,925.61	\$ 54,065.98	\$ (5,870.55)		\$ 48,195.43	\$ (48,195.43)	\$ -		\$ -
6732 Chew AVE, M2, PHILA, PA 191191910	539547187	\$ -	\$ -	\$ -	\$ -	\$ (295.24)		\$ (295.24)	\$ 295.24	\$ -		\$ -

**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 the foregoing **letter and attachment** 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).

 3/6/25

**CERTIFICATE OF SERVICE**

I hereby certify that this date I served a copy of Philadelphia Gas Works' Letter, upon the persons listed below in the manner indicated in accordance with the requirements of 52 Pa. Code Section 1.54.

**VIA EMAIL ONLY**

Shawn M. Rodgers, Esquire  
Patricia M. Starner, Esquire  
Michael Yanoff, Esquire  
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Dated: March 6, 2025

*/s/ Daniel Clearfield*

Daniel Clearfield, Esq

*Counsel for Philadelphia Gas Works*