

Statement 1-SR,

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Appendix A with

Accompanying Exhibits

VLC-13 through 36

BEFORE THE PENNSYLVANIA PUBLIC UTILITY
COMMISSION

TESTIMONY OF

SAMANTHA PULLEY, ESQ.

ON BEHALF OF
SBG MANAGEMENT SERVICES, INC.

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

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

May 2, 2023

1 **I. INTRODUCTION**

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

3 A. My name is Samantha Pulley, Esq. and I am an Associate Attorney for Goldstein Law
4 Partners.

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

7 A. I received a Bachelor of Arts in Political Science from Boston University, a Masters' of
8 Science in Sport Business Management from Manhattanville College, and a Juris Doctor
9 from Villanova University.

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

11 A. No.

12 **Q. WHO RETAINED YOU AND ON WHOSE BEHALF ARE YOU TESTIFYING IN
13 THIS PROCEEDING?**

14 A. Goldstein Law Partners ("Counsel") was retained as counsel in conjunction with their
15 representation of SBG Management Services, Inc. ("SBG"). As such, my testimony is
16 submitted on behalf of SBG.

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

18 A. I was asked to examine documents prepared by PGW and presented and filed in these
19 proceedings to determine if 1) vacated gas liens had been paid, and 2) if BLC-12, provided in
20 the Supplemental-Rebuttal Remand testimony of Bernard Cummings, was accurate.

21 **Q. PLEASE IDENTIFY THE EXHIBITS THAT ACCOMPANY YOUR TESTIMONY.**

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

23 1. SAP-1: List of Gas Liens

24 2. SAP-2: Compiled PGW Account Summaries

25 3. SAP-3: HUD-1 PGW/gas line items by date

26 4. SAP-4: SAP Testimony Calculations as of May 2, 2023

- 1 5. SAP-5: Specific Colonial Garden Account Summary
- 2 6. SAP-6: Specific Elrae Account Summary
- 3 7. SAP-7: Fairmount Court referenced account numbers
- 4 8. SAP-8: Fairmount Manor referenced account numbers
- 5 9. SAP-9: Fairmount Court liens 2018-2022
- 6 10. SAP-10: Fairmount Manor 2022 HUD-1 and related CCP dockets
- 7 11. SAP-11: Selected PGWSOA Utility Service Agreement Screenshots
- 8 12. SAP-12: Fern Rock PUC Complaint 2012 and SAP charts showing liens and XFERs
- 9 13. SAP-13: Fern Rock 2022 HUD-1

10 **Q. WERE THE CALCULATIONS YOU REFERENCED AND THESE EXHIBITS**
11 **PREPARED BY YOU OR UNDER YOUR DIRECTION AND SUPERVISION?**

12 A. Yes.

13 **II. BACKGROUND**

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

15 A. I used the same histories of gas billing by account PGW provided to SBG, generally ending
16 September 2021. This included all gas billings, LPC's, transfers, credits, and other recorded
17 transactions. I also used the same lien information PGW used, in comparing the liens that I
18 found on the Court of Common Pleas, Philadelphia Civil Dockets. Thus, in both cases this data
19 is already familiar to PGW.

20 **III. DATA COLLECTION**

21 **Q. WHAT WORK DID YOU DO TO CREATE YOUR LIST OF GAS LIENS?**

22 Yes. I compiled all gas liens for all SBG properties, not just those in this matter by
23 searching the Court of Common Pleas, Philadelphia Civil Docket databased for property
24 name, as listed below for the properties in this litigation. I used the short-hand property
25 name and property purchase date to produce the results. Ex. Colonial, Elrae, Fairmount,
26 Fern Rock, Marchwood, Marshall, Oak Lane, and Simon. One item of note is that I gathered
27 all information available on the docket, including parties and addresses, lien date, lien

1 amount, any docket status (i.e. satisfaction filed, judgment vacated, and/or anything else),
2 and docket status date. In rare cases, the address reflected a meter or apartment number.

3 Then, I confirmed these liens were listed on prior lien lists circulated via both parties
4 by combining all docket lists from prior lists and sorting by docket to ensure the docket was
5 listed and the information was accurate.

6 Once I had a list, I evaluated patterns in the docket numbers because many of the
7 liens have sequential numbers. In evaluating docket number patterns, I checked all the
8 docket numbers both before and after the previously acquired docket number to ensure that
9 no dockets were missed. Ex. 123456789, so I checked 123456788 and 123456790. I
10 produced the list attached herein as SAP-1, which is sorted by property and only includes the
11 properties in this matter. It is important to note: 1) the address in the column “Specific
12 Meter/Address from Docket” reflects the address utilized for the defendant, some of which
13 contained a meter, apartment number, and/or was directed to the unit occupant- not the
14 property owner or management company; and 2) Fairmount later became two separate
15 entities, Fairmount Manor and Fairmount Court. The list denotes Court where the address
16 from the docket reflects Fairmount Court, although, that may not be the lien address or
17 meter.

18 **Q. PLEASE DESCRIBE WHAT IS PRESENTED IN EXHIBIT SAP-1.**

19 A. This table summarizes by property the gas liens found in the Court of Common Pleas,
20 Philadelphia Civil Docket Database. It also notes which liens were placed against a specific
21 address and party, the amount of the lien, the date of the lien, whether the lien was satisfied or
22 vacated, and the date of the lien’s docket status entry.

23 **Q. WHAT WORK DID YOU DO TO CREATE YOUR WORKBOOK OF ACCOUNT**
24 **SUMMARIES?**

25 Yes. I compiled all account summaries PGW provided where most, if not all, account
26 summaries end in Sept. 2021 by placing all excel files provided into one excel sheet totaling
27 over 15,000 lines of data. It is important to note: 1) PGW shared account summaries for
28 accounts that do not appear on BLC-12 and the March 2023 version similar to BLC-12, and
29 these account summaries are included in the final product (ex. Colonial account 0245 M2); 2)

1 PGW shared two account summaries for Marshall 844 N 6th St Apt 46, which denote
2 different values at the end of PGW’s recalculated LPC and balance, however, only one of
3 these account statements notes a PUC credit per ALJ Vero’s 2015 Order and the credit is
4 not reflected on the accounting in any official capacity, just on the side calculations with
5 recalculated LPCs and balances; 3) PGW shared four account summaries for Colonial
6 Garden and the property had one account with two meters; however, the two additional
7 accounts list a different account holder and note an account start date the day after Colonial
8 Garden was sold; and 4) PGW shared two account summaries for Simon 6731 Musgrave
9 Apt. A; however, the billing and LPCs cross over when the “2016” version of the account
10 summary begins.

11 Most importantly, I did not manipulate the data in any capacity at any point. I added
12 the following: 1) the first two columns to help denote the property and the account name as
13 listed on the account summary; 2) the “to date” and “from date” as noted on the top of each
14 account summary; 3) the purchase, refi, and sale dates and any corresponding PGW line-
15 item value; and 4) the colors to help display certain information. I produced the list attached
16 herein as SAP-2.

17 **Q. PLEASE DESCRIBE WHAT IS PRESENTED IN EXHIBIT SAP-2.**

18 A. This table details the PGW summaries of account for over 40 accounts. As noted above, I did not
19 manipulate the data, but added certain information and color s to help with pattern recognition.

20 **Q. WHAT WORK DID YOU DO TO OBTAIN THE PROPERTY HUD-1S OR**
21 **STATEMENTS OF ACCOUNT?**

22 Yes. I compiled a list of all purchase, refi, and sale dates related to the properties in
23 this matter from the Philadelphia Property Records Document Database. Then worked with
24 SBG Management and Counsel to pull all HUD-1s/Statements of Account (“HUD-1”) and
25 compiled PGW specific line-item data. I produced the list attached herein as SAP-3.

26 **Q. PLEASE DESCRIBE WHAT IS PRESENTED IN SAP-3.**

27 A. This table summarizes by date the total amount of PGW and/or gas related line-items from the
28 property HUD-1s.

1 **III. DATA ANALYSIS**

2 **Q. WHAT WORK DID YOU DO TO ANALYZE THE DATA YOU COMPILED?**

3 Yes. Once I produced the above noted works, I shared my attorney work product
4 within our legal team, and I cross referenced the data to determine where liens were likely
5 paid via refinancings and sales. Chris Hanson, of Grant Thornton, looked at this information
6 further, to confirm my findings related to instances where vacated liens were in fact paid.
7 Additionally, I found inconsistent information pertaining to PGW's Exhibit BLC-12 and the
8 information I produced. My final calculations are presented in SAP-4.

9 **Q. PLEASE EXPLAIN THE INFORMATION YOU FOUND PERTAINING TO**
10 **COLONIAL.**

11 Yes. I will be making references to SAP-5 herein. Colonial Garden Realty Co., L.P. sold
12 its property at 5425-27 Wayne Ave. on December 17, 2017. The PGW account number
13 prior to sale was 6128000245 (M1 and M2) and account records show two meters. The
14 landlord paid for all gas use at the property.

15 On January 3, 2018, PGW's account summaries show payments totaling \$129,020.76
16 applied to the account ending 0245. Then, the M1 account shows a credit of \$38,800.31, and
17 the M2 account shows \$0.00 balance. Although, the PGW line item in HUD-1 from the
18 property sale was \$129,096.66. A difference of \$75.90 remains between what was applied
19 and what was allocated in the HUD-1.

20 On January 5, 2018, PGW bills account 0245 for \$1,902.32, which it later cancels on
21 January 31, 2018. Also on January 31, 2018, PGW cancels the account and bills \$964.98
22 (\$465.46 and \$499.52) for the 17 days of use in December 2017 prior to the sale. M1's credit
23 is reduced to \$38,334.85, while M2 shows a balance of \$499.52.

24 On February 8, 2018, PGW records four (4) transfers on the account. First, M2's
25 balance of \$499.52 is transferred to M1, so that M2 returns to \$0.00 balance. M1 then pays
26 \$499.52, reducing the credit to \$37,835.33 remaining on the account. Then, two additional

1 transfers of \$22,096.61 and \$15,738.21 come off the M1 account. This removes all credits
2 from the account. M1 and M2 show \$0.00 balances.

3 On PGW's BLC-12, PGW shows an erroneous balance of \$964.98 because the
4 balance was paid via the account credit and \$499.52 transfer. **Thus, there is no balance on**
5 **the 0245 account.**

6 PGW erroneously sent account information for the new owner's PGW accounts
7 ending in 5772. The account summaries clearly indicate Colonial Garden Apt., LLC as the
8 account holder, while the accounts begin on December 18, 2017, the day after the sale.

9 On PGW's BLC-12, PGW shows an erroneous balance of \$3,030.07 and \$2,788.32
10 because PGW improperly believes the 5772 account belongs to the entities involved in this
11 matter. **Thus, there is no applicable balance on the 5772 account.**

12 Therefore, the 0245 account has no balance and the 5772 account does not pertain to
13 the parties in this matter. **As such, SBG owes nothing to PGW on Colonial Garden, but**
14 **PGW owes the credit balance of \$37,835.33 to SBG for M1. Moreover, PGW's**
15 **recalculated LPC and balances show that the credit owed to SBG is actually**
16 **\$40,128.71 (\$38,968.34 on M1 and \$1,160.37 on M2), so long as the recalculated LPCs**
17 **and balances are correct.**

18 Therefore, PGW owes SBG at least \$40,128.71.

19 **Q. PLEASE EXPLAIN THE INFORMATION YOU FOUND PERTAINING TO**
20 **ELRAE.**

21 Yes. I will be making references to SAP-6 herein. Elrae Court Realty Co., L.P. sold its
22 property at 3608-12 Spring Garden St. on September 7, 2015. The company also sold its
23 properties at 4012-28 and 4027 Baring St. at the same time. There were no landlord
24 corporate meters at these locations because tenants were responsible for their own gas in all
25 circumstances and for all uses. However, PGW sent account summaries for the PGW
26 account numbers 227745786 (3608 M1) and 608367105 (3610 M1), each showing one meter.

1 A second meter at 3610 Spring Garden St. (3610 M2) is not reflected on BLC-12, even
2 though PGW provided an account summary.

3 Elrae included PGW and gas related line items in its sales because Elrae was required
4 to pay the gas bills for tenants in order to sell the property. If it did not do so, PGW would
5 not clear title for the sale. Thus, the information below reflects the building owner being
6 forced into and making payments. In total, Elrae/SBG made \$303,159.75 (3608 M1:
7 \$69,805.71; 3610 M1: \$136,135.32; and 3610 M2: \$97,218.72) worth of payments on the
8 three meters noted above in order to clear title, while insisting that tenants were responsible
9 for their own gas bills throughout the course of property ownership. As such, all Elrae/SBG
10 made payments should be returned.

11 On September 21, 2021, PGW's account summaries show payments totaling
12 \$21,927.52 applied to the accounts ending 5786 and 7105. Then, 3608 M1 showed an
13 account credit of \$2,856.80, while 3610 M1 had a credit of \$4,753.12 and 3610 M2 had a
14 credit of \$3,764.15. Although, the PGW line item in the HUD-1 from the property sale was
15 \$27,145.10. A difference of \$5,217.58 remains between what was applied and what was
16 allocated in the HUD-1.

17 On October 1, 2015, PGW bills both 3608 M1 and 3610 M1 for \$155.22 (\$83.28 and
18 \$71.94). The account credits are reduced to \$2,773.52 and \$4,681.18, respectively. However,
19 this billing is erroneous because the property was sold during the billing period and there
20 was no prorated billing. Thus, these payments should have been only partially applied to
21 these accounts.

22 On October 31, 2015, PGW again bills both 3608 M1 and 3610 M1 for \$67.44
23 (\$47.03 and \$20.41). The account credits were reduced to \$2,726.49 and \$4,660.77,
24 respectively. However, this billing is erroneous because the property was sold over 30 days
25 prior. Thus, these payments should not have been applied to these accounts.

26 On November 3, 2015, PGW cancels payments on both 3610 M1 and M2 for
27 \$8,517.27 (\$4,753.12 and \$3,764.15). The payment to 3610 M1 appears to be a duplicate
28 payment transacted on September 21, 2015. The payment to 3610 M2 does not appear to be
29 a duplicate nor related to any balance, as the account achieved a \$0.00 balance on September

1 21, 2015, after the first payment was applied to the account that day. Once both payments
2 were cancelled, 3610 M1 has a balance of \$92.35, while 3610 M2 has a \$0.00 balance. With
3 the cancelled payments, only \$13,410.25 was applied to the accounts on September 21,
4 2015. This is a difference of \$13,734.85 from the property sale HUD-1 PGW line item.

5 On December 1, 2015, PGW bills both 3608 M1 and 3610 M1 for service and LPC.
6 This practice continues again on January 4, 2016, February 2, 2016, and February 20, 2016,
7 totaling \$175.06 across the four (4) dates. Again, this billing is erroneous because the
8 property was sold months prior.

9 The erroneous billing beginning October 1, 2015, through February 20, 2016, totaled
10 \$397.72. If pro-rated based on 30 days, the October 1, 2015, billing should total \$36.218
11 (\$19.432 and \$16.786).

12 The pro-rated September 2015 days (\$36.22), if all transferred to 3608 M1, subtracted
13 from the 3608 M1 credit (\$2,856.80) provides an account credit of \$2,820.58 across the
14 property because the meters at 3610 had \$0.00 balances. Therefore, the 5786 account has a
15 credit of \$2,820.58 and the 7105 account has no balance. **As such, SBG owes nothing to
16 PGW on Elrae Court, but PGW owes the credit balance of \$2,820.58 to SBG for 3608
17 M1. Moreover, PGW's recalculated LPC and balances show that the credit owed to
18 SBG is actually \$4,395.53 (3608 M1: \$3,453.39; 3610 M1: \$723.86; and 3610 M2:
19 \$218.28), so long as the recalculated LPCs and balances are correct and minus the
20 pro-rated September 2015 days, the credit to SBG totals \$4,359.31. Additionally, PGW
21 has not shown where it applied the remainder of the property sale HUD-1 line item,
22 totaling \$13,734.85.**

23 Moreover, according to BLC-12, PGW erroneously believes it is owed \$179.54 on
24 the 3610 M1 account. This amount cannot be accurate because PGW's account summaries
25 denote a write-off on the account on May 31, 2016, for \$179.54. Therefore, PGW has
26 requested this amount in bad faith.

27 **The above noted amounts do not include ALJ Vero's ordered, and**
28 **Commission affirmed, account credits and refunds totaling \$59,087.52, plus interest.**
29 ALJ Vero ordered PGW to apply account credits totaling \$431.84 to each of the accounts—

1 3608 Spring Garden M1 and 3610 Spring Garden M1 and M2. These credits have never
2 been returned nor applied to the accounts according to the account summaries PGW
3 provided. ALJ Vero ordered PGW to refund \$58,655.68 plus interest at the legal rate from
4 the date of each excessive payment. These refunds have never been returned nor applied to
5 the accounts according to the account summaries PGW provided.

6 Therefore, PGW owes SBG at least \$383,198.23.

7 **Q. PLEASE EXPLAIN THE INFORMATION YOU FOUND PERTAINING TO**
8 **FAIRMOUNT.**

9 Yes. Fairmount Manor Realty Co., L.P. sold its properties at 650 Fairmount Ave.,
10 601-43 N. Marshall St., 700-08 N. Marshall St., and 711-19 N. 7th St. in separate sales in 2018
11 and 2022.

12 In late 2011, Fairmount Manor Realty Co., L.P. removed the commercial properties
13 from its L.P. into another group called Fairmount Court Realty Co. L.P. The properties later
14 known as Fairmount Court included 700-08 Marshall and 711-19 N. 7th. These properties
15 were sold on March 28, 2018. Due to the commercial nature of the properties, each of the
16 tenants was always responsible for their own gas service for all uses; however, in order to
17 clear title, Fairmount Manor, and later Fairmount Court, were required to pay the gas bills
18 on the commercial property accounts at 700-704 N. Marshall.

19 Fairmount included PGW and gas related line items in its refinancings and sales
20 because Fairmount was required to pay the gas bills for tenants in order to refinance and sell
21 the property. If it did not do so, PGW would not clear title for the refinance/sale. Thus, the
22 information below reflects the building owner being forced into and making payments. In
23 total, Fairmount/SBG made \$27,952.58 (700: \$2,936.24; 702: \$11,198.89; and 704:
24 \$13,817.45) worth of payments on the three meters noted below to clear title, while insisting
25 that tenants were responsible for their own gas bills throughout the course of property
26 ownership. As such, all Fairmount/SBG made payments should be returned.

Address	Acct Number	SA
700 N Marshall	215659749	8938394971
702 N Marshall	215659749	1882249424
704 N Marshall	156030558	9834719279

SAP-7

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The remaining properties—650 Fairmount and 601-43 N. Marshall— which comprised Fairmount Manor, a residential property, were sold on March 31, 2022. At the residential property, the management company was responsible for hot water service, which required gas. The residents were responsible for heat and cooking gas. There was one PGW account for each of the ten (10) buildings (A-J) registered to the management company. Each account had one meter. All other accounts were tenant accounts, which were not the property owner nor management company’s responsibility.

Building	Address	Acct Number	SA
A	606 N Marshall	736586029	0091056958
B	620 N Marshall	664719425	6785497900
C	628 N Marshall	075710860	6155784270
D	640 N Marshall	355139832	2103898906
E	639 N 7 th	973122001	0637424637
F	625 N 7 th	612167092	1346070888
G	615 N 7 th	002508842	4797733461
H	634 N Marshall	089533358	7366786439
I	641 N Marshall	677180766	7054389359
J	627 N Marshall	333870431	6792935701

SAP-8

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10 To ensure clarity and organization, I will speak about the properties later known as
11 Fairmount Court here and Fairmount Manor in a later section.

12 The 700 and 702 N Marshall accounts share an account number ending 9749.
13 Pertaining to the 700 N Marshall account, PGW’s provided account summaries show that
14 the last action on the account was on July 22, 2010. At this time, the account shows a \$0.00
15 balance. Thereafter, no additional action appears on the account.

16 On the 702 N Marshall account, PGW’s provided account summaries show the last
17 action on the account was on April 16, 2019. At this time, the account shows a \$0.00 balance
18 because PGW wrote-off \$17,762.35. This amount matches the account balance on the last
19 bill dated December 18, 2018. Importantly, BLC-12 does not request this write-off amount,
20 as it erroneously requests for other accounts. However, PGW billed the account after the
21 sale, totaling \$1,650.15 in erroneous bills with zero (0) CCF usage, which does not include
22 the would be pro-rated amount for the final billing period at the time of the property sale.

1 Without pro-rating the final bill and including the accompanying LPC, the final account
 2 balance was \$16,112.20 and was written-off.

3 The 704 N Marshall account ending 0553 shows in PGW's provided account
 4 summaries that there was no action taken on the account after May 3, 2010, when PGW
 5 wrote-off \$9,721.35. The last action prior to this instance was on January 6, 2010, where
 6 PGW issued a bill for \$354.65 and PGW's records show a total outstanding balance of
 7 \$9,721.35 on the account.

8 In PGW's BLC-12, PGW erroneously believes it is owed \$9,721.35 on the account,
 9 the same amount previously written-off over a decade ago. Therefore, PGW has requested
 10 this amount in bad faith. **Therefore, all accounts relating to the properties later known**
 11 **as Fairmount Court have a \$0.00 balance and SBG owes no money on the accounts.**
 12 Additionally, PGW's provided account summaries show that **PGW owes their recalculated**
 13 **LPCs to SBG, totaling at least \$191.47** (700: none- the account summaries show no
 14 recalculated LPCs, 702: \$191.47- however, \$1,361.35 in LPCs was charged after the property
 15 sale and final bill, and 704: none- the account summaries show no recalculated LPCs).

16 During the March 28, 2018, sale of these properties, the HUD-1 shows two PGW
 17 line items totaling \$36,342.89 (700-08 Marshall: \$32,712.73 and 711-19 N 7th: \$3,630.16) for
 18 judgments and liens to PGW. However, the full amount was not applied to the accounts, nor
 19 was any overpayment returned. There were three (3) PGW liens on these properties with
 20 docket statuses entered in 2018 and 2019 (SAP-8, see yellow). In 2022, an additional nine (9)
 21 docket statuses were entered, while two (2) Fairmount Manor liens were updated on the
 22 same day and are included in the chart below.

23 **SAP-9**

Owner based on docket address	CCP Docket	Date Entered	Amount	Address from docket	Date Status Entered	Status
Fairmount	120130218	January 6, 2012	\$258.03	650 Fairmount	Judgment Vacated	October 14, 2022
Fairmount Court	140732953	July 23, 2014	\$3,763.89	700 N Marshall	Judgment Vacated	October 14, 2022
Fairmount Court	140732990	July 23, 2014	\$4,866.36	700 N Marshall	Judgment Vacated	October 14, 2022

Fairmount Court	140733007	July 23, 2014	\$2,729.90	700 N Marshall	Judgment Vacated	October 14, 2022
Fairmount Court	140733008	July 23, 2014	\$2,563.12	700 N Marshall	Judgment Vacated	October 14, 2022
Fairmount Court	140733015	July 23, 2014	\$3,683.84	700 N Marshall	Judgment Vacated	October 14, 2022
Fairmount Court	140733016	July 23, 2014	\$3,137.81	700 N Marshall	Judgment Vacated	January 1, 2019
Fairmount Court	140930605	September 9, 2014	\$1,297.54	711 N 7th	Judgment Vacated	September 23, 2022
Fairmount Court	140930613	September 9, 2014	\$355.93	711 N 7th	Judgment Vacated	September 23, 2022
Fairmount Court	140930614	September 9, 2014	\$1,503.19	711 N 7th	Judgment Vacated	September 23, 2022
Fairmount	150430746	April 7, 2015	\$3,195.57	650 Fairmount	Judgment Vacated	April 27, 2023
Fairmount Court	150630313	June 5, 2015	\$623.30	700 N Marshall	Judgment Vacated	September 23, 2022
Fairmount Court	150830021	August 4, 2015	\$6,112.33	700 N Marshall	Judgment Vacated	August 3, 2018
Fairmount Court	160331623	March 24, 2016	\$965.30	700 N Marshall	Judgment Vacated	August 3, 2018
			\$35,056.11			

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Even if the three (3) liens marked vacated in 2018 and 2019 totaling \$10,215.44 were paid from the HUD-1 line items following the sale, then \$26,127.45 remains unaccounted. If the 12 liens listed above re Fairmount Court were the only items paid from the sale HUD-1 line items, then \$4,482.35 remains unaccounted. If all 14 liens listed above were the only items paid from the sale HUD-1 line items, then \$1,286.78 remains unaccounted. The two (2) Fairmount Manor liens could not have been paid in this instance because the Fairmount Manor 2022 sale HUD-1 specifically pays these liens (see below). However, there is no logic as to why Fairmount Court liens have the same docket status date. **Thus, in either case, the accounts do not add up and money must be returned to SBG for the remainder of the HUD-1 line items. Moreover, there is no logical explanation for the liens to remain active after the sale and until 2022.**

To ensure clarity and organization, I spoke about the properties later known as Fairmount Court above and will speak about the residential properties of Fairmount Manor here.

1 On December 28, 2011, Fairmount was refinanced, and the HUD-1 notes a PGW
2 line item for \$735,100. On April 9, 2012, \$409,851.65 in payments were applied to the PGW
3 accounts, including the below referenced apartment accounts. A difference of \$325,248.35
4 remains between what was applied and what was allocated in the HUD-1.

5 On August 21, 2013, \$27,839.50 was applied to the PGW accounts, including the
6 apartment accounts. SBG paid a total of \$208,256.94 across all properties in this matter as
7 applied to accounts on August 21, 2013.

8 On April 1-2, 2014, \$18,854.51 was transferred from eight (8) of the ten (10)
9 Fairmount Manor building accounts, A-D and F-I, but not E or J. Across all SBG accounts
10 in this matter, \$95,480.05 was transferred from the accounts on April 1-2, 2014.

11 On July 30, 2014, \$20,060.59 was applied to eight (8) of the ten (10) Fairmount
12 Manor building accounts, A-D and F-I, but not E or J. SBG paid a total of \$71,700.70 across
13 all the properties in this matter as applied to the accounts on July 30, 2014.

14 On January 11-12, 2018, \$5,422.88 was applied to nine (9) of the ten (10) Fairmount
15 Manor building accounts (B-J), Apt. I11, and 702 N Marshall, but not Building A. These
16 were the last payments applied to all the Fairmount accounts. SBG paid a total of \$9,922.88
17 across all properties in this matter as applied to accounts on January 11-12, 2018.

18 On December 27, 2018, Fairmount again refinanced, including a HUD-1 line item
19 for PGW totaling \$168,296.94. PGW's account summaries do not include any payments or
20 account transfers after this date. Thus, the \$168,296.94 is unaccounted.

21 PGW erroneously believes, per BLC-12, that SBG owes \$229,775.11, of which the
22 ten (10) building accounts total \$228,118.95, while the apartment accounts total \$1,656.16, as
23 addressed below. On March 31, 2022, Fairmount sold the property and the HUD-1 included
24 three (3) PGW line items, totaling \$5,406.21 (\$254.62 for "Gas Payoff-120130218";
25 \$2,651.59 for "Gas Payoff- 150430746"; and \$2,500 for "Gas Escrow"). SAP-10. **On**
26 **October 14, 2022, the 2012 lien was marked "Judgment Vacated." On April 27, 2023,**
27 **The 2015 lien was marked "Judgment Vacated." These two instances show that 1)**
28 **the gas liens were paid, 2) paid gas liens have been marked "Judgment Vacated,"**
29 **and 3) PGW marked a lien as "Judgment Vacated" after the PUC hearing on April**

1 **25, 2023, where PGW and Mr. Cummings insisted that vacated liens could not have**
2 **been paid.** It is important to note that during this hearing, SBG’s attorneys alerted the court
3 that there were still open gas liens on current and/or former SBG properties.

4 Any balances claimed after the property sale and outside of the pre-sale related title
5 reports are inappropriately claimed. Following the property sale, PGW claimed SBG owed
6 \$89,369.86 on the property, \$85,941.47 from the building accounts. Of the claimed amount,
7 PGW claimed \$3,427.99 on apartment accounts. These apartment accounts differ from all
8 Fairmount apartment accounts herein referenced (A9, C5, C9, and E7). Confusingly, the
9 BLC-12 balances match only for buildings B, C, E, and F, if removing the claimed apartment
10 balances in buildings C and E. Additionally, no balances were claimed for buildings A, D,
11 and F-J, if removing the apartment account for A9. However, the HUD-1 shows only the
12 above noted three (3) line items. **Therefore, SBG owes no money to PGW on the**
13 **Fairmount Manor properties.**

14 PGW erroneously believes, per BLC-12, that SBG is responsible for payments on
15 tenant accounts totaling \$1,656.16. These seven (7) apartments (H2, H4, H8, H12, I2, I4,
16 and I11) should not have been connected to the main account for Building A because they
17 were not in Building A, nor was SBG responsible for tenant “Residential Heat & Domestic.”
18 It is important to note that BLC-12 lists H12 twice in lieu of H12 and H4, and J4 in lieu of
19 I4. PGW’s provided account statements include H4 and I4, thus, the below information
20 reflects the use of H12 once, and H4 and I4. PGW provided summaries of account that
21 included screenshots of Utility Service Agreements. These account summaries list
22 “Residential” as the collection path for the apartments, while the main account for Building
23 A lists “Tennant Landlord Path.” See SAP- 11. The exhibits regarding H4 and I4 show
24 “Tennant Landlord Path.” This appears to be a clerical error, as all other similar documents
25 in PGWSOA00781-803 show “Residential” for apartment units, except H7 on
26 PGWSOA800 (not included in the exhibit). Take note that the majority of these accounts
27 were in active service from 2008-2012, according to PGW’s account summaries, yet, LPCs
28 were applied to the accounts from 2013-2021 without bills or use.

29 SBG is not responsible for the gas service and payments, or lack thereof, on the
30 apartment accounts, including the payments directly corresponding to REFI’s and Sales. On
31 December 28, 2011, Fairmount was refinanced and the HUD-1 notes a PGW line item for

1 \$735,100. On April 9, 2012, \$4,983.39 was erroneously applied to the apartment accounts.
2 On August 21, 2013, \$258.27 was erroneously applied to the apartment accounts from an
3 SBG payment. On January 11, 2018, \$111.88 was erroneously applied to the I11 account
4 from an SBG payment. The PGW account summaries go back to 2008, yet the only account
5 payments for any of the apartment accounts were the three (3) instances immediately above.

6 According to PGW's account summaries as of September 2021, **PGW owes SBG at**
7 **least \$50,491.96 for recalculated LPCs which were never applied to the accounts, so**
8 **long as the recalculated LPCs and balances are correct.** Of this amount, \$173.71 is
9 attributed directly to the apartment accounts referenced above.

10 **The above noted amounts do NOT include ALJ Vero's ordered, and**
11 **Commission affirmed, account credits and refunds totaling \$158,679.03, plus interest.**
12 ALJ Vero ordered PGW to apply account credits totaling \$1,440.24 to each of the ten (10)
13 building accounts, A-J. These credits have never been returned nor applied to the accounts
14 according to the account summaries PGW provided. ALJ Vero ordered PGW to refund
15 \$157,238.79 plus interest at the legal rate from the date of each excessive payment. These
16 refunds have never been returned nor applied to the accounts according to the account
17 summaries PGW provided.

18 Therefore, PGW owes SBG at least \$55,632.85 on Fairmount Court and
19 \$709,725.98 on Fairmount Manor.

20 **Q. PLEASE EXPLAIN THE INFORMATION YOU FOUND PERTAINING TO FERN**
21 **ROCK.**

22 Yes. Fern Rock Realty Co., L.P. presently holds the property located at 900-38 W.
23 Godfrey Ave. The PGW account numbers are 719354604 (920-32 AWH and 934-38 AWH)
24 and 253720512 (920-32 HH). There are two (2) and one (1) meter on these accounts,
25 respectively. The landlord paid for all gas use at the property. It is important to note that
26 there was an additional account 23444792 (934-38 HH), however, the account was closed in
27 May 2020, having only contained one meter. In PGW's BLC-12, PGW erroneously believes

1 it is owed \$55,707.17 on the account, the same amount previously written-off two (2) years
2 ago. Therefore, PGW has requested this amount in bad faith.

3 On October 21, 2013, Fern Rock refinanced, reserving \$275,000 in the HUD-1 for
4 PGW Liens. On March 13, 19, and 31, 2014, only \$192,475.99 was applied to the accounts
5 via transfers, leaving a difference of \$82,524.01 unaccounted. This refinancing and payment
6 relates to the paid liens marked as “Judgment Vacated” referenced below.

7 On July 23, 2019, Fern Rock again refinanced and included \$811,979.45 in PGW
8 related line items. Note: this refinancing was part of a multi-property refinancing, which
9 included Marchwood, Oak Lane, Simon, and five (5) additional properties not included in
10 this matter. PGW applied only \$393,427.21 to Oak Lane and Simon PGW accounts, with no
11 money allocated to Fern Rock on PGW’s account summaries.

12 On May 12, 2022, Fern Rock again refinanced with \$38,466.62 reserved for specific
13 PGW liens. This refinancing and payment relates to the paid liens marked as “Judgment
14 Vacated” referenced below.

15 I found multiple instances of paid gas liens being marked as “Judgment Vacated” on
16 the Court of Common Pleas dockets.

17 As referenced above, I found a PUC complaint that included 28 docket numbers
18 across four (4) gas meters at Fern Rock, which correlate back to paid gas liens via the
19 included check, and these dockets were all marked vacated. See SAP-12. This information
20 and the two documents in which I show my work explain that a check for \$192,475.99 was
21 sent to PGW for the exact balance of the accompanying list of liens and outstanding debt on
22 the accounts. PGW applies the check in multiple installments—which remains
23 unexplained—as “XFER” on the accounts on March 13, 19, and 31, 2014. The transfers
24 total the same amount as the \$192,475.99 check. The chart in the docketed documents note
25 28 liens and related CCP docket numbers. I took the CCP docket numbers and pulled the
26 information from my prior work, learning that 27 of the liens were listed as Judgment
27 Vacated and one (1) was listed as Petition withdrawn without Prejudice pending PUC
28 outcome. On March 26, 2014, the sole non-vacated lien (CCP Docket:100731206) from this
29 information was listed as such on the CCP docket. This is during the time when the transfers

1 appeared on the accounts. The 27 vacated liens were entered as such on May 14, 2014, a few
2 weeks after the transfers appeared on the accounts. **Therefore, this information proves**
3 **that some liens marked “Judgment Vacated” have been paid.** Additionally, this show
4 that approximately a quarter of all “Judgment Vacated” liens related to the eight (8)
5 properties in this matter were paid.

6 On May 12, 2022, Fern Rock refinanced and included three (3) gas liens on the
7 HUD-1, totaling \$38,466.62. See SAP-13. Lien 100731206 for \$4,015.31 withdrawn without
8 prejudice pending PUC outcome on March 26, 2014. Note: this lien was also referenced
9 immediately above as the lien withdrawn without prejudice pending PUC outcome. Lien
10 140732997 for \$23,370.37 marked vacated on September 23, 2022. Lien 140732998 for
11 \$11,080.94 marked vacated on October 14, 2022. Each of the liens was marked “Judgment
12 Vacated” on the docket.

13 According to PGW’s account summaries as of September 2021, **PGW owes SBG at**
14 **least \$30,013.21 for recalculated LPCs which were never applied to the accounts, so**
15 **long as the recalculated LPCs and balances are correct.** Of this amount, \$3,385.05 is
16 attributed directly to the closed 934-38 HH account referenced above.

17 On the three (3) active meters, BLC-12 shows \$559,484.31 (920-32 AWH:
18 \$147,967.57; 934-38 AWH: \$86,843.14; and 920-32 HH: \$324,673.60) in outstanding
19 balances. Note: the Court has not yet ordered credits and refunds pertaining to this property.
20 The claimed balance is inconsistent with the fact that the property was refinanced in 2019
21 and again in 2022, at which times, title was cleared bringing account balances to \$0.

22 Therefore, PGW owes SBG at least \$531,089.46.

23 **Q. PLEASE EXPLAIN THE INFORMATION YOU FOUND PERTAINING TO**
24 **MARCHWOOD.**

25 Yes. Marchwood Realty Co., L.P. presently holds the property located at 5515
26 Wissahickon Ave. The PGW account number is 5128000237, with two (2) meters on
27 account, PRL A and PRL B. The landlord paid for all gas use at the property. Notes: 1)
28 BLC-12 lists PRL A twice in lieu of PRL A and PRL B. PGW’s provided account statements
29 include both PRL A and PRL B; thus, the below information reflects the use of PRL A once,

1 and PRL B; 2)PGW's account summaries list the customer's name as Marchwood
2 Apartments Ltd. The account begins in 1977, with service information dating back to 2002;
3 however, Marchwood Realty Co., L.P. did not purchase the property until October 24,
4 2006.

5 On November 8, 2012, Marchwood refinanced, reserving \$143,877.93 in the HUD-1
6 for "Payoff PGW- liens, balances due" to PGW. On November 13, 2012, \$8,228.43 (A:
7 \$5,456.25 and B: \$2,772.18) was applied to the accounts, leaving a difference of \$135,649.50
8 unaccounted. On November 14, 2012, 20 liens totaling \$151,521.55 were marked
9 "Satisfaction Filed." The dockets do not indicate how much was paid towards the liens; thus,
10 there may still be funds unaccounted for from the refinancing.

11 On July 23, 2019, Marchwood again refinanced and included \$811,979.45 in PGW
12 related line items. Note: this refinancing was part of a multi-property refinancing, which
13 included Fern Rock, Oak Lane, Simon, and five (5) additional properties not included in this
14 matter. PGW applied only \$393,427.21 to Oak Lane and Simon PGW accounts, with no
15 money allocated to Marchwood on PGW's account summaries.

16 On October 14, 2022, Marchwood again refinanced; however, no money was
17 allocated for PGW or gas liens.

18 According to PGW's account summaries as of September 2021, **PGW owes SBG at**
19 **least \$1,235.82 for recalculated LPCs which were never applied to the accounts, so**
20 **long as the recalculated LPCs and balances are correct.**

21 BLC-12 shows \$41,563.55 (A: \$20,113.19 and B: \$21,450.36) in outstanding balances
22 on the account. Note: the Court has not yet ordered credits and refunds pertaining to this

1 property. The claimed balance is inconsistent with the fact that the property was refinanced
2 in 2019 and again in 2022, at which times, title was cleared bringing account balances to \$0.

3 Therefore, PGW owes SBG at least \$1,235.82.

4 **Q. PLEASE EXPLAIN THE INFORMATION YOU FOUND PERTAINING TO**
5 **MARSHALL.**

6 Yes. Marshall Square Realty Co. L.P. presently holds the property located at 844 N 6th
7 St. and 845 N. 7th St. The PGW account numbers are 373007503 (844 N 6th) and 323900622
8 (845 N 7th), each with one (1) meter. The landlord paid for all gas use at the property. Note:
9 PGW sent two (2) separate account summary files for 844 N 6th. On one of the summaries,
10 PGW noted the below referenced PUC ordered credit. PGW calculated some partial
11 payment and overpayments on the side of this account summary, but did not include that
12 information within the actual account summaries or bills. Additionally, the recalculated LPCs
13 differ between the two files.

14 On December 14, 2004, there is an unexplained transfer of \$30,398.25 onto the 844
15 N 6th account.

16 On December 23, 2020, Marshall again refinanced, with \$34,081.77 for PGW. On
17 January 15, 2021, PGW applied \$34,081.77 (844: \$16,327.66 and 845: \$17,754.11) to the
18 accounts.

19 According to PGW's account summaries as of September 2021, **PGW owes SBG at**
20 **least \$6,248.01 (\$6,037.97 and \$210.04) for recalculated LPCs which were never**
21 **applied to the accounts, so long as the recalculated LPCs and balances are correct.**
22 Note: as noted above, the two account summary files for 844 N 6th show different
23 recalculated LPCs between the two files. These calculations must be reviewed.

24 BLC-12 shows \$91,960.11 (844: \$44,119.88 and 845: \$47,840.23) in outstanding
25 balances on the account. Note: the Court has ordered credits and refunds pertaining to this
26 property; however, it is unknown whether further account evaluation will be required

1 because the claimed balance is inconsistent with the fact that the property was refinanced in
2 2019 and again in 2020, at which times, title was cleared bringing account balances to \$0.

3 **The above noted amounts do NOT include ALJ Vero's ordered, and**
4 **Commission affirmed, account credits and refunds totaling \$95,268.08, plus interest.**

5 ALJ Vero ordered PGW to apply account credits totaling \$710.41 to each of the accounts—
6 844 N 6th and 845 N 7th. These credits have never been returned nor applied to the accounts
7 according to the account summaries PGW provided. Note: PGW provided two (2) different
8 account summaries for 844 N 7th. On one of these summaries, PGW noted the PUC ordered
9 \$633.20 credit, but did not add the amount to any official account balance. Thus, PGW still
10 owes this credit. ALJ Vero ordered PGW to refund \$94,557.67 plus interest at the legal rate
11 from the date of each excessive payment. These refunds have never been returned nor
12 applied to the accounts according to the account summaries PGW provided.

13 Therefore, PGW owes SBG at least \$131,914.34.

14 **Q. PLEASE EXPLAIN THE INFORMATION YOU FOUND PERTAINING TO OAK**
15 **LANE.**

16 Yes. Oak Lane Court Realty Co. L.P. presently holds the property located at 1623-35
17 Chelton Ave. The PGW account numbers are 101551535 (1623 A) and 981038702 (1623 B),
18 each with one (1) meter on the accounts. The landlord paid for all gas use at the property.

19 On April 1, 2014, \$19,794.08 (A: \$8,014.20 and B: \$11,779.88) is transferred from
20 the accounts.

21 On June 6, 2014, Oak Lane refinances, reserving \$59,023.65 for PGW balances. On
22 June 10, 2014, PGW applies \$59,023.65 (A: \$22,468.69 and B: \$36,554.96) to the accounts.
23 This leaves a \$19,794.08 (A: \$8,014.20 and B: \$11,779.88) credit on the accounts. On the
24 same day, PGW transferred \$19,794.08 (A: \$8,014.20 and B: \$11,779.88) from the accounts.
25 This transfer remains unexplained. On June 10-11, 2014, four (4) liens are marked
26 "Judgment Vacated," totaling \$19,516.88, and one (1) lien is marked "Satisfaction Filed,"
27 totaling \$6,240.40. The refinancing and abrupt removal of account credit shows a clear
28 correlation between these liens and the status update on the dockets. On October 30, 2019,

1 the A account receives another transfer to the account totaling \$8,014.20. Again, this transfer
2 remains unexplained.

3 On July 23, 2019, Oak Lane again refinanced and included \$811,979.45 in PGW
4 related line items. Note: this refinancing was part of a multi-property refinancing, which
5 included Fern Rock, Marchwood, Simon, and five (5) additional properties not included in
6 this matter. PGW applied only \$393,427.21 to Oak Lane and Simon PGW accounts, with a
7 total of \$189,855.43 (A: \$104,580.02 and B:85,275.41) allocated to Oak Lane on PGW's
8 account summaries. Following the applications, the A account has a credit of \$26,55.23,
9 while the B account has a balance of \$20,845.98.

10 On September 30, 2021, Oak Lane again refinanced, allocating \$58,050.76 to PGW.
11 According to PGW's account summaries as of September 2021, **PGW owes SBG at least**
12 **\$4,546.57 (A: \$281.66 and B: \$4,264.91) for recalculated LPCs which were never**
13 **applied to the accounts, so long as the recalculated LPCs and balances are correct.**

14 BLC-12 shows \$57,602.33 (A: \$20,979.62 and B: \$36,622.71) in outstanding balances
15 on the account. Note: the Court has not yet ordered credits and refunds pertaining to this
16 property. The claimed balance is inconsistent with the fact that the property was refinanced
17 in 2019 and again in 2021, at which times, title was cleared bringing account balances to \$0.

18 Therefore, PGW owes SBG at least \$12,560.77.

19 **Q. PLEASE EXPLAIN THE INFORMATION YOU FOUND PERTAINING TO**
20 **SIMON GARDEN.**

21 Yes. Simon Garden Realty Co., L.P. presently holds the property located at 6731
22 Musgrave St. and 6732 Chew Ave. The PGW account number is 539547187 (6731 A, 6731
23 B, and 6732 Chew M2), with three (3) meters on the account. The landlord paid for all gas
24 use at the property. Note: PGW provided two (2) account summaries for 6731 A. One of
25 the summaries started in 2001, while the other started in late 2016. It appears that the
26 original account remains with the same meter and has a separate SA number. Further, the
27 original account balance remains the same except when payments were made; however,

1 PGW double bills LPCs beginning January 2021. PGW's recalculated LPCs account for this
2 discrepancy on the original account summary so LPCs apply to only the 2016 summary.

3 On December 15, 2000, PGW transferred \$264.96 onto the 6732 M2 account. This
4 transfer remains unclear.

5 On April 29, 2003, Simon Garden refinanced, including \$115,000 for "Gas Escrow."
6 On September 30, 2003, PGW transferred \$121,734.18 (A: \$5,332.45; B: \$87,628.93; and
7 M2: \$28,772.80) from the accounts, bringing the account balances to \$0. On January 14,
8 2004, PGW transfers \$121,734.18 (A: \$5,332.45; B: \$87,628.93; and M2: \$28,772.80) back
9 onto the accounts. With the January transfer, the April 2003 refinance money remains
10 unaccounted, totaling \$115,000.

11 On June 22, 2012, \$621.40 was transferred to the A account. The reason for this
12 transfer remains unclear.

13 On July 10, 2012, Simon Garden again refinanced with \$947,061.48 to "Payoff-
14 PGW." On July 11, 2012, \$946,957.98 (A: \$358,671.85; B: \$316,767.04; and M2:
15 \$271,519.09) was applied to the A account to clear the balance. On July 12, 2012, 26 liens
16 totaling \$946,957.98 were marked as "Satisfaction Filed."

17 On July 23, 2019, Simon again refinanced and included \$811,979.45 in PGW related
18 line items. Note: this refinancing was part of a multi-property refinancing, which included
19 Fern Rock, Marchwood, Oak Lane, and five (5) additional properties not included in this
20 matter. PGW applied only \$393,427.21 to Oak Lane and Simon PGW accounts, with a total
21 of \$203,571.78 (6731 A: \$24,384.30; 6731 A-2016: \$17,634.15; 6731 B: \$151,586.91; and
22 6732 M2: \$9,966.42) allocated to Simon on PGW's account summaries.

23 On September 30, 2021, Simon again refinanced, reserving \$105,381.66 for PGW.

24 According to PGW's account summaries as of September 2021, **PGW owes SBG at**
25 **least \$1,995.24 (6731 A: \$380.10; 6731 A-2016: \$68.82; 6731 B: \$1,452.22; and 6732 M2:**

1 **\$94.10) for recalculated LPCs which were never applied to the accounts, so long as**
2 **the recalculated LPCs and balances are correct.**

3 BLC-12 shows \$75,830.59 (A: \$17,098.23 and B: \$58,732.36) in outstanding balances
4 on the account. Note: the Court has not yet ordered credits and refunds pertaining to this
5 property. The claimed balance is inconsistent with the fact that the property was refinanced
6 in 2019 and again in 2021, at which times, title was cleared bringing account balances to \$0.

7 Therefore, PGW owes SBG at least \$2,616.24.

8 **V. CONCLUSION**

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

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

11

VERIFICATION

I, Samantha Pulley, Esquire, hereby verify that the facts set forth in my 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).

A handwritten signature in black ink, appearing to read 'S. Pulley', is written over a horizontal line.

Samantha Pulley, Esquire

May 2, 2023

BEFORE THE PENNSYLVANIA PUBLIC UTILITY
COMMISSION

REMAND SURREBUTTAL 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.*

May 2, 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 **Q. WHAT IS THE PURPOSE OF YOUR SURREBUTTAL TESTIMONY IN THIS
13 PROCEEDING?**

14 A. I was asked to examine calculations and prepared by PGW and presented in the October 31,
15 2022 direct remand testimony, February 7, 2023 rebuttal remand testimony, April 24, 2023
16 supplemental remand rebuttal testimony and April 25, 2023 court testimony of Bernard L.
17 Cummings. On January 20, 2023 I provided revised calculations of (1) the credits due to SBG
18 based upon partial payments made, and (2) the refund amounts due to SBG resulting from
19 PGW's erroneous application of its eighteen percent (18%) tariff rate to arrearages docketed
20 as liens. On February 16, 2023 I provided testimony summarizing the factors that primarily
21 drive the differences in these two calculations between Mr. Cummings and myself. In this
22 remand surrebuttal testimony I address certain statements made by Mr. Cummings in his April
23 24, 2023 and April 25, 2023 testimony.

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 **II. PARTIAL PAYMENT APPLICATION CALCULATIONS**

2 **Q. HOW DID YOU PERFORM THE PARTIAL PAYMENT APPLICATION**
3 **RECALCULATIONS?**

4 A. I applied the partial payments on gas and late payment charges consistent with the prior settlement
5 and court order regarding partial payment applications as I have been advised by Counsel. As
6 described in my January 20, 2023 testimony, this was done by first determining the starting date for
7 the change in partial payment application methodology from PGW's prior methodology to a first-
8 in-first-out (or FIFO) methodology. I then determined the initial balance of outstanding gas billing
9 balances separate from outstanding late payment charges as of that starting date. From that starting
10 date forward, I applied each payment to the most aged balances first, either gas or late payment
11 charge. I recalculated a late payment charge as of each period where one was due based on the
12 recalculated (and generally lower) past due gas balance. I then compared the recalculated (and
13 generally lower) late payment charge to the actual late payment charge assessed by PGW. The sum
14 of all these differences was presented in my January 20, 2023 testimony. Mr. Cummings testified
15 on his February 7, 2023 and April 25, 2023 that our methodologies differed in some small way.
16 However, the method Mr. Cummings described appeared consistent with my own methodology. I
17 noted that Mr. Cummings also testified that when using the same start dates and periods the results
18 of our base FIFO recalculations (excluding pre-judgement interest) were very close.

19 **III. VACATED LIENS**

20 **Q. HOW DO YOU UNDERSTAND MR. CUMMINGS' TO HAVE CHARACTERIZED**
21 **VACATED LIENS AND THEIR INTERPRETATION?**

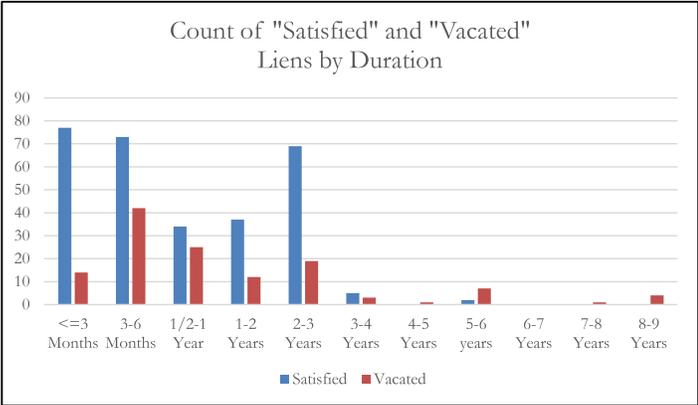
22 A. In his initial Remand Direct Testimony Mr. Cummings stated that he was advised that vacated liens
23 were liens that in effect "never existed". I also witnessed Mr. Cummings' April 25, 2023 court
24 testimony that PGW's practice has been to vacate liens that were various types of administrative
25 errors. However, Mr. Cummings testified that he had performed no review of the vacated liens
26 placed on SBG's properties and thus could not confirm that any of the vacated liens placed on
27 SBG properties were in fact errors that were then corrected.

28 **Q. HAVE YOU ANALYZED THE POSSIBILITY THAT THE LIENS THAT WERE**
29 **PLACED ON SBG PROPERTIES WERE ADMINISTRATIVE ERRORS?**

30 A. Yes. I understand that the vacated liens were in force as liens between the date they were docketed
31 and later vacated as Judge Vero stipulated in court on April 25, 2023. I examined the pattern of

1 satisfied and vacated liens placed on SBG properties with certain simple statistics. First, I noted
2 that there were 297 satisfied liens and 128 vacated liens for a total of 425 liens. (There are also a
3 small number of liens for which information was not available.) Based on these counts, if the
4 vacated liens were administrative errors that should either never had been docketed, were docketed
5 for the wrong amount or represented some other error, it means that PGW had a 30% error rate
6 when placing liens on SBG properties.

7 I also examined the duration of the satisfied and vacated liens to see if there was an obvious
8 difference in the pattern of the length of time for which the two types of liens were in effect as an
9 in-force lien. That analysis is shown in the table below.



10 I noted that the two categories of liens were similar in having a distribution weighted towards
11 durations up to between 2-3 years and with a long, narrow tail of longer durations.² There was no
12 pattern of vacated liens being predominantly bunched in shorter durations that would happen if
13 PGW quickly identified errors and addressed them by vacating liens.
14

15 This pattern is also consistent with the observations in my prior testimony that some liens were
16 vacated in close proximity to a property sale or refinancing event when outstanding utility balances
17 would be expected to be satisfied. In his April 24, 2023 testimony Mr. Cummings accepted that
18 two examples of vacated liens were possibly vacated as a result of payments made by PGW shortly
19 before the liens were vacated (or in effect satisfied v. vacated). However, there are other liens that
20 were vacated shortly before property refinancings or were docketed and removed shortly after
21 payments and refinancing activity that could all be related to the payments made or anticipated

² The longest duration liens were a small group of relatively lower-value vacated liens. I noted that this small group were all vacated several months after the Fairmount property was sold.

1 (included those in SBG's response to interrogatories on April 21, 2023). I am not aware of PGW
2 providing any documentation of exactly why each vacated lien was docketed or vacated.

3 Since my earlier testimony, SBG has been able to identify documentation that specific vacated liens
4 were satisfied through a payment. A check dated January 21, 2014 for \$192,475.99 was sent to
5 PGW from a Keystone Agency, Inc. escrow account. An itemization of outstanding debts covered
6 by the payment included 28 liens on Fern Rock. Of these 28 liens, 27 are vacated liens
7 (representing 21% of all 128 vacated liens). All 28 liens addressed by the payment were noted as
8 either satisfied or vacated in the four months that followed to May 14, 2014. This illustrates both
9 "vacated" liens that were actually satisfied through payment and that PGW's record keeping for
10 liens was subject to some lag. This administrative lag is part of the reason for examining liens that
11 were vacated or docketed and then quickly vacated in close timing to a property refinancing or
12 other payments.

13 **Q. WHAT IS THE IMPLICATION IF THE "VACATED" LIENS ARE NO DIFFERENT**
14 **FROM "SATISFIED" LIENS?**

15 A. I have seen no specific evidence that the SBG vacated liens were administrative errors. Contrary to
16 Mr. Cumming's testimony that he understands vacated liens to have effectively never existed, the
17 liens were in force from the date they were docketed (as stipulated in court by Judge Vero on April
18 25, 2023). I understand PGW's practice was to place these liens on balances owed by customers
19 such as SBG and PGW charged SBG late payment charges at its standard 18% simple annual rate.
20 I understand that 18% rate has been ruled inappropriate for amounts subject to docketed lien and
21 should have been a 6% simple annual rate.

1 **Q. HAS YOUR OPINION REGARDING THE AMOUNTS OWED BY PGW TO**
2 **REFUND INTEREST OVERCHARGES CHANGED?**

3 A. No. My opinion remains unchanged and is summarized in the below table. I do note that the
4 calculation of pre-judgment interest was made as of the end of 2022 and would require updating
5 depending on the final judgment date.

Liens	Difference in Interest Rates	Pre-judgment Interest on Difference	Combined
Satisfied Liens, Excluding Vacated Liens	\$ 492,673	\$ 302,124	\$ 794,797
Vacated Liens	163,098	83,188	246,287
Total Satisfied and Vacated Liens	\$ 655,771	\$ 385,313	\$ 1,041,084

6

7 **IV. ACCOUNT BALANCES**

8 **Q. ARE YOU AWARE OF ANY ISSUES WITH THE OUTSTANDING ACCOUNT**
9 **BALANCES INCLUDED IN MR. CUMMINGS APRIL 24 TESTIMONY?**

10 A. Yes. The account balances in Mr. Cummings April 24, 2023 testimony were represented to be as of
11 April 18, 2023. PGW has not provided account statements as of that date that fully reconcile to the
12 billing history files PGW previously provided (and that were used in the FIFO calculations both
13 Mr. Cummings and I have performed). I understand that SBG has identified issues with the
14 balances included in Mr. Cummings' April 24, 2003 testimony and will address the subject of
15 outstanding amounts owed between the parties in a separate filing.

16 **V. CONCLUSION**

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

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

VERIFICATION

I, Christopher Hanson, hereby verify that the facts set forth in my Remand Surrebuttal 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

May 2, 2023

BEFORE THE PENNSYLVANIA PUBLIC UTILITY
COMMISSION

TESTIMONY OF

CHRISTOPHER E. HANSON

ON BEHALF OF
SBG MANAGEMENT SERVICES, INC.

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

Docket No. C-2012-2304324 *et al.*
February 29, 2024

1 **I. INTRODUCTION**

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

3 A. My name is Christopher Hanson. I, and those working under my direct supervision, have been
4 retained by Goldstein Law Partners (“Counsel”) to render expert financial and accounting
5 consulting services in connection with Counsel’s representation of SBG Management Services,
6 Inc.

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

8 A. I was asked to examine calculations and prepared by PGW and presented in the October 31, 2022
9 direct remand testimony, February 7, 2023 rebuttal remand testimony, April 24, 2023
10 supplemental remand rebuttal testimony and April 25, 2023 court testimony of Bernard L.
11 Cummings. On January 20, 2023 I provided revised calculations of (1) the credits due to SBG
12 based upon partial payments made, and (2) the refund amounts due to SBG resulting from
13 PGW’s erroneous application of its eighteen percent (18%) tariff rate to arrearages docketed as
14 liens. On February 16, 2023 I provided testimony summarizing the factors that primarily drive
15 the differences in these two calculations between Mr. Cummings and myself. In my May 2, 2023
16 remand surrebuttal testimony I addressed certain statements made by Mr. Cummings in his April
17 24, 2023 and April 25, 2023 testimony. In this additional testimony I address certain opinions
18 regarding partial payment credits and refunds on docketed liens expressed by Bernard L.
19 Cummings in his January 22, 2024 surrebuttal testimony.

20 **Q. DOES YOUR TESTIMONY EXTEND BEYOND THAT OF TESTIMONY**
21 **PREVIOUSLY PRESENTED ON BEHALF OF SBG OR PGW?**

22 A. No, my testimony responds directly to PGW St. No. 1-SR. Judge Vero’s October 10, 2023 and
23 November 15, 2023 Orders, specifically limit PGW’s response to SBG’s Surrebuttal Testimony of
24 May 2, 2023. Thus, SBG’s response addresses (1) PGW St. No. 1-SR’s attempt to refute that all
25 liens marked vacated were, in fact, satisfied and (2) PGW St. No. 1-SR’s assertions as to alleged
26 outstanding balances owed by Claimants on the properties at issue. .

27 **Q. WHAT PERIOD OF TIME DOES YOUR TESTIMONY ADDRESS?**

28 A. My response addresses the time periods set forth in Judge Vero’s Orders entered on October 10,
29 2023 and November 15, 2023, which state:

1 3. That the 2012 Complaints at Docket Nos. C-2012-2304324 and C-2012-
2 2304183 have been remanded **only** for the purpose calculating the refunds
3 due to the Complainants because of Philadelphia Gas Works' improper
4 assessment of 18% tariffed interest rate as late payment charge on
5 outstanding balances that had already been filed as municipal liens. **The**
6 **review will cover the period May 11, 2008, to December 10, 2012.**

7 4. That the review of the 2015 Complaints at Docket Nos. C-2015-
8 2486618; C-2015-2486642; C-2015-2486648; C-2015-2486655; C-2015-
9 2486664; C-2015-2486670; C-2015-2486674; and C-2015-2486677 **will**
10 **begin on December 11, 2012.**

11 Order Extending Litigation Schedule, November 15, 2023 at 2.

12 However, Counsel has advised me that, in her Order of January 20, 2023, Judge Vero determined
13 that 66 Pa. C.S.A. 1312(a) supplied the applicable statute of limitations for all claims at issue in
14 both the 2012 and 2015 Complaints. I observed that Section 1312(a) contains a 4-year statute of
15 limitations. Accordingly, in discussion with Counsel, we observed that Judge Vero's October and
16 November 2023 Orders unnecessarily limited the dates of commencement related to the 2015
17 Complainants and properties despite the applicable 4-year statute of limitations under Section
18 1312(a). Thus, my review covers four (4) years prior to the filing of each complaint, as detailed in
19 the table below.

20 The ordered start dates do not account for the fact that the 2012 complaints and the 2015
21 complaints do not include the same parties. The statute of limitations set forth in the November
22 15, 2023 Order seeks to prevent overlap, with the result that Complainants lose approximately 18
23 months of recovery for PGW's overcharges. The 2012 Complaints contain only Colonial Garden
24 and Simon Garden, although the 2015 Complaints contain eight (8) Complainants and properties,
25 only two of which are Colonial Garden and Simon Garden. Based upon the 4-year statute of
26 limitation under Section 1312(a), he the 2015 Complaints should commence on May 29, 2011 —
27 that is, four years before Complainants filed their 2015 Complaints. Applying the start date of
28 December 11, 2012, on the other hand, would inhibit uniform application of the 4-year statute of
29 limitations as to the 2015 Complainants and properties. With the May 29, 2011, start date, the
30 2015 Complainants and properties would be appropriately awarded refunds of their
31 overpayments. The appropriate statute of limitations start dates must be as follows:

32

Complainant/Property	Complaint(s) Filed	Ordered SOL Start Date	Appropriate SOL Start Date
Colonial Garden	May 11, 2012; May 29, 2015	May 11, 2008	May 11, 2008
Simon Garden	May 11, 2012; May 29, 2015	May 11, 2008	May 11, 2008
Elrae Garden	May 29, 2015	December 11, 2012	May 29, 2011
Fairmount Manor ¹	May 29, 2015	December 11, 2012	May 29, 2011
Fern Rock	May 29, 2015	December 11, 2012	May 29, 2011
Marchwood	May 29, 2015	December 11, 2012	May 29, 2011
Oak Lane	May 29, 2015	December 11, 2012	May 29, 2011

1

2 PGW speciously attempts to exclude properly presented claims based on a clerical error in
3 calculating the statute of limitations start dates in order to limit their duty to refund overpayments
4 based on their unlawful actions.

5 **Q. DOES YOUR TESTIMONY ADDRESS ANY ADDITIONAL TIME PERIODS?**
6 **PLEASE EXPLAIN.**

7 A. Yes. This testimony also incorporates all subsequent claims related to the Complainants and
8 properties from 2015 to present.

9 Counsel advises that in an October 2023 telephone conference, Judge Vero noted on the record
10 that the 2015 Complaints are active and remained pending before the Commission as the appeals
11 process proceeded. The matters pending before Judge Vero encompasses the 2015 Complaints,
12 as well as any and all billing disputes on the active accounts identified in this litigation.

13 **Q. PLEASE EXPLAIN THE FACTUAL RELATIONSHIP BETWEEN**
14 **FAIRMOUNT MANOR AND FAIRMOUNT COURT AS IT PERTAINS TO THE**
15 **COMPLAINANTS AND PROPERTIES IN THIS MATTER.**

16 A. Records provided to me by Counsel demonstrate that on April 3, 2001, Fairmount Manor Realty
17 Co., L.P. purchased the parcels encompassing 650 Fairmount Ave. and 700 N. Marshall St. From
18 2001 until their respective sales in 2022 and 2018, respectively, the parcels' non-tenant gas bills
19 remained in SBG Management's and/or Fairmount Manor's names. In 2011, Fairmount Manor
20 separated 700 N. Marshall parcels, which became Fairmount Court. Nonetheless, the bills

¹ Fairmount Manor Realty Co., L.P. includes Fairmount Court Realty Co., L.P. and its parcel as explained in my testimony, *infra*.

1 remained in SBG Management’s and/or Fairmount Manor’s names. Fairmount Manor Realty
2 Co., L.P. and SBG Management Services both remain complainants in this matter.

3 Therefore, I understand that all claims related to the parcel later separated to Fairmount Court
4 remain an active part of the present claims and litigation.

5 **Q. PLEASE EXPLAIN POST SALE BALANCES AND CHARGES.**

6 A. PGW repeatedly claims that all unpaid charges following a parcel sale remain with the parcel’s
7 prior owner until the utility has been notified of the sale and change in account responsibility.
8 Notwithstanding this assertion, PGW claims that Colonial Garden remains responsible for the
9 subsequent owner’s utility use even after Colonial requested final bills following the sale.
10 Contrarily, PGW acknowledges Elrae and SBG did not have responsibility for utility use
11 following the sale going as far as recalculating bills and acknowledging overpayments on the
12 counts. In a third instance, PGW claims that the parcel later separated to Fairmount Court is not
13 included in these proceedings, even though the bills remained in SBG and/or Fairmount Manor’s
14 names and any payments related to the Fairmount Court parcel did not come from Fairmount
15 Court.

16 In light of these inconsistencies, I understand that PGW must recalculate the post-sale use related
17 to Colonial, ensure all post-sale payments regarding Elrae have been adequately returned, and all
18 claims to Fairmount Court remain admissible because all Fairmount Court payments came from
19 Fairmount Manor and/or SBG Management.

20 **Q. PGW CLAIMS THAT EACH OF THE PROPERTIES IS ENCUMBERED WITH**
21 **SUBSTANTIAL PAST DUE BALANCES – SOME TOTALING HUNDREDS OF**
22 **THOUSANDS OF DOLLARS. HOW DOES THIS PERTAIN TO YOUR**
23 **ANALYSIS?**

24 A. PGW presented BLC-14, a document PGW claims is the newest version of a document
25 presented previously as BLC-3, BLC-6, and BLC-12. These documents purport to show that each
26 of the properties at issue here owe outstanding balances of varying degrees – ranging from
27 \$234,842.61 on Simon Garden to \$ 738,864.20 on Fern Rock. Yet, despite all of the testimony
28 and exhibits submitted, PGW has offered little more than unverified numbers on a series of
29 spreadsheets. With the information provided, it is virtually impossible to discern (1) where these
30 balances have originated and (2) why these balances continue to remain unpaid *after* a closing

1 occurs in connection with a property sale or refinance. More information is needed. At this point
2 there are two many irregularities in the information offered by PGW to form any conclusive
3 determination.

4 More importantly, these outstanding balances have no impact upon my prior analysis or
5 conclusions in regard to the refunds, partial payments and interest owed to Complainants.
6 Whether PGW can establish that Claimants owe additional amounts for current unpaid balances
7 does not affect my calculations as to the amounts PGW owes to Claimants. Counsel informs me
8 that PGW has not filed any claims or counterclaims, before the PUC or the Court of Common
9 Pleas, on these alleged delinquent amounts. Any “off set” amount proffered by PGW cannot
10 factor into this analysis where PGW has never made a claim for payment.

11 Furthermore, PGW admitted that prior representations of these outstanding balances (found in
12 BLC-3, BLC-6, and BLC-12) contained “erroneous[] (and inadvertent[])” errors. *See* PGW St.
13 No. 1-SR at page A-10. The information simply cannot be verified and, since PGW has never
14 sought to recover such alleged past due balances, it has not provided Claimants with the
15 opportunity to respond. PGW’s admitted inconsistencies continue to cast doubt on all documents
16 PGW has presented in this matter, including the accuracy of BLC-14 and all related exhibits.

17 **Q. PGW CLAIMS MARCHWOOD OWES \$635,322.28, AS SPECIFIED BY BLC-14.**
18 **DOES YOUR ANALYSIS DISPUTE THIS AMOUNT?**

19 A. Neither my analysis, nor the claims at issue before this Commission, pertains to any allegedly past
20 due amount cited by PGW. None of the alleged outstanding balances that appear on BLC-14
21 affect the calculation of refunds and interest that PGW owes to Claimants. PGW cites these
22 numbers as so-called “off sets.” Yet, as Counsel informs me, the issue of “off sets” and past due
23 balances are not questions before the PUC. Nor are these questions that impact my analysis. The
24 only issue to be decided is the one that I have analyzed: calculation of the refunds on overcharged
25 amounts and the interest that accrued as a result.

26 Moreover, PGW’s clams with respect to Marchwood’s outstanding balances are highly suspect.
27 According to BLC-14, an outstanding balance of \$595,794.78 simply appeared as of December
28 2023. It had not previously appeared in any of PGW’s prior filings, including those that discuss
29 outstanding balances on the Marchwood property. PGW admits that this amount had not
30 appeared in any of its prior submissions.

1 Following the submission of Ms. Pulley’s testimony, PGW
2 realized that the account for 5515 Wissahickon Ave, Rear was
3 not included in the outstanding balances owed by Marchwood in
4 this proceeding. PGW has now included that account as part of
5 Exhibit BLC-30 and added that account/SAs to the outstanding
6 balances in Exhibit BLC-14.

7 PGW St. No. 1-SR, Sect. F.1 on page A-84. PGW “realized” this amount had not been included
8 previously, and it simply added nearly \$600,000.00 of claimed balances without any evidence
9 verifying this amount. In particular, PGW has not shown or identified the original invoice
10 numbers that comprise the overall total. PGW has only presented recent invoices that report an
11 outstanding balance of over \$600,000.00, but none of these invoices show how PGW derived this
12 amount.

13 PGW further acknowledges that, at the July 2019 multi-property refinancing, it received
14 \$205,000.00 with respect to the Marchwood; however, PGW contends that an outstanding
15 balance of approximately \$225,000.00 remained *after* this closing. It offers no explanation as to
16 why PGW did not provide the entire alleged outstanding balance amount in response to the title
17 company’s payoff inquiry, nor how the closing transaction could proceed with such an
18 outstanding balance continuing to encumber the property. From my review, it appears that the
19 \$595,794.78 outstanding balance from BLC-14 includes the ‘left over’ \$225,000.00 balance
20 remaining after the July 2019 closing. It should be noted that more than four (4) years elapsed
21 since PGW contends that this debt accrued, and PGW has never filed a claim against
22 Marchwood. Counsel informs me that the statute of limitations for breach of contract in
23 Pennsylvania is four (4) years.

24 **Q. DOES YOUR TESTIMONY ADDRESS PGW’S CLAIM IN BLC-14 THAT**
25 **CLAIMANTS OWE A TOTAL OUTSTANDING BALANCE, ON ALL**
26 **PROPERTIES, OF \$1,781,552.99?**

27 A. Counsel has informed me that the scope of these proceeding is clear, based upon Judge Vero’s
28 Orders and the Remand Order from Commonwealth Court. I analyzed the docketed liens and
29 the overcharges in order to calculate the refund amounts and the interest owed to Complainants.
30 PGW has not provided adequate information to verify any of the outstanding balance amounts
31 alleged. Moreover, the outstanding balance amounts listed on BLC-14 – even if correct, do not
32 impact or alter my findings in any form. They do not change the amounts of the refunds and

1 interest owed to Complainants. Rather, PGW’s purported outstanding balances would only
2 provide a possible off set (i) *after* the refund and interest calculations have been determined and (ii)
3 if PGW chooses to pursue recovery of these amounts.

4 Complainants’ claims against PGW are not impacted by the possibility that Complainants owe
5 additional balances to PGW. The two issues are analytically separate and distinct.

6 **Q. PGW CONTINUES TO MAINTAIN THAT “VACATED” LIENS HAVE NOT**
7 **BEEN PAID, AND THUS, SHOULD BE EXCLUDED FROM THE ANALYSIS.**
8 **WHAT EVIDENCE HAS CLAIMANTS OFFERED TO THE CONTRARY?**

9 A. In SBG’s Surrebuttal Testimony of May 2, 2023, Ms. Pulley identified proof that *at least* 38 of the
10 128 “vacated” liens had, in fact, been paid by Claimants. In its Sur-rebuttal Testimony, PGW
11 admits that the 38 liens identified were (i) previously marked vacated, (ii) had actually been paid,
12 and (iii) must therefore be recognized as satisfied. *See* PGW St. No. 1-SR at p. 14:15. In other
13 words, without any discernible proof as support, PGW offered testimony that *all* 128 “vacated”
14 liens at issue were removed from the docket for reasons other than satisfaction. But PGW had
15 no basis for this assertion, as the in-person testimony of Bernard L. Cummings demonstrated:

16 Q. So is your answer no, that you didn't direct anybody on
17 your staff to investigate these specific liens, to see the reasons
18 why they were vacated?

19 A. I would say no, I did not.

20 N.T., 4/25/2023, at 229: 20-25 – 230: 1-19 (emphasis added).

23 Before this Commission, (1) PGW first opined that all vacated liens were liens that effectively
24 never existed; (2) Judge Vero stipulated that “vacated” liens were in fact in-force liens before
25 being vacated by PGW; (3) during the pendency of any in-force lien the property owner has to
26 contend with an encumbered property; (4) some “vacated” liens remained docketed for years; (5)
27 PGW produced only very limited detailed information for the liens that were placed on SBG
28 properties; (6) despite this, SBG has identified information supporting that “vacated” liens were in
29 fact paid off; and (7) PGW has admitted that 38 “vacated” liens were in fact paid off. Based on
30 this and without additional information to the contrary from PGW, all of the “vacated” liens have
31 been included in the calculation of interest refund.

1 Complainants have established on the record that there was no discernible distinction between
2 liens that PGW marked as “vacated” and those that PGW marked as “satisfied.” All 128 liens
3 marked “vacated” should be treated the same as those liens marked “satisfied.”

4 **Q. PLEASE EXPLAIN HOW INTEREST PAYMENTS RELATED TO LIENS**
5 **WHETHER SATISFIED OR VACATED.**

6 A. PGW noted that SBG had not proven that interest had been paid on vacated liens. However, the
7 interest paid on all liens is included in the billing summaries PGW provided. PGW docketed liens
8 on SBG properties and continued to assess an 18% LPC on the corresponding gas accounts.
9 SBG is unaware of any separate billing for interest on liens. It follows that the interest SBG paid
10 on docketed liens has either been paid through regular payments on account, payments made
11 through refinancing, payments made at the time of property sales, or is included in amounts
12 PGW claims as still outstanding. PGW holds all of the information detailing the specific balances
13 (composition and timing) to which liens relate and has provided only very limited information to
14 SBG. Without this detailed information for each docketed lien SBG could not identify the specific
15 times at which interest was paid on any lien balance.

16 **Q. PLEASE EXPLAIN THE CLAIM FOR PARTIAL PAYMENTS.**

17 A. Complainants contend the Ordered and Commission affirmed credits and refunds related to
18 these proceedings remain due to Complainants, and that these amounts must be paid without
19 delay subject to the conclusion of these proceedings. Complainants remind the Commission that
20 PGW has paid nothing to Complainants for claims which extend to the 2000s.

21 **Q. CLAIM FOR PAYMENTS TO APARTMENT ACCOUNTS AND TO CLEAR**
22 **TITLE.**

23 A. PGW contends any claim payments for another’s gas use on the parcels remains the responsibility
24 of the parcel owner. However, PGW provides no information proving Complainants were the
25 account holder for the time periods PGW claims. Complainants aver they were never billed for
26 these accounts and have no information relating to such accounts. I understand that PGW
27 continues to withhold discoverable records and information related to the accounts that would
28 identify the tenant of the unit, the account numbers, the service agreement identification numbers,
29 specific gas usage, and all information related to payments on those accounts that has been
30 requested. Barring specific proof from PGW consisting of original source materials, instead of a

1 spreadsheet manufactured for these proceedings, Complainants dispute all such balances and
2 payments related to these accounts.

3 **Q. HAVE COMPLAINANTS MADE PAYMENTS RELATED TO GAS SERVICE**
4 **SINCE 2019?**

5 A. Yes. I am advised by Counsel that Complainants and PGW entered into a stipulated agreement
6 for monthly payments related to gas service. This stipulation relates to a matter before the Court
7 of Common Pleas and before this Commission. Regardless, Complainants have upheld their
8 obligation, as proven in PGW's exhibits related to Fern Rock, Marchwood, Marshall, Oak Lane,
9 and Simon.

10

VERIFICATION

I, Christopher E. Hanson, hereby verify that the facts set forth in my 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 E. Hanson

February 29, 2024

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 Surrebuttal Testimony of
BERNARD L. CUMMINGS
(January 22, 2024)
on behalf of Philadelphia Gas Works

Reference	Reads:	Should Read:
PGW St. No. 1-SR, page 12 Line 9	"...in interest in paid by... "	"...in interest paid by... "
Exhibit BLC-30 Descriptive headings on Page 8 of 23 through Page 13 of 23	"A" Account for 5515 Wissahickon Avenue	"A" and "B" Accounts for 5515 Wissahickon Avenue

PGW is attaching a clean copy of the Remand Surrebuttal Testimony of Bernard Cummings as well as a clean copy of Exhibit BLC-30 — both of which will be submitted for the record in this proceeding.

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

SURREBUTTAL 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.*

January 22, 2024

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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 (“PGW ST. NO. 1”) ON OCTOBER 31, 2022, REMAND
7 REBUTTAL TESTIMONY (“PGW ST. NO. 1-R”) ON FEBRUARY 7, 2023 AND
8 SUPPLEMENTAL REMAND REBUTTAL TESTIMONY (“PGW ST. NO. 1-
9 SUPP. R”) ON APRIL 24, 2023 IN THIS MATTER?**

10 A. Yes.

11 **Q. WHAT IS THE PURPOSE OF YOUR REMAND SURREBUTTAL TESTIMONY
12 (PGW ST. NO. 1-SR)?**

13 A. The purpose of this testimony is to respond to SBG’s May 2, 2023 Remand Rebuttal
14 Testimony of Samantha Pulley, Esq. (“SBG St. No. 2”) consisting of 25 pages of written
15 testimony accompanied by 13 exhibits, comprising approximately 600 pages.
16 Specifically, I will respond to Ms. Pulley’s allegations that, based on an array of
17 unsupported, duplicative or unwarranted charges, 100% of SBG’s outstanding arrearages
18 were somehow not owing. My analysis determined that Ms. Pulley’s testimony makes
19 104 different claims. PGW’s analysis will detail the significant, detailed investigations
20 necessary to show that 101 out of 104 claims in her testimony – so, all but three minor
21 claims – are either without any factual support other than her allegation, not legally
22 cognizable, or already at issue in this proceeding and covered by another SBG witness. In
23 the three minor instances, a credit is owed totaling \$3,000.12, the majority of which
24 comes from Elrae Garden’s M1 Account for 3608 Spring Garden Street where more than
25 \$2,600 is already posted as a credit on Elrae Garden’s M1 account. But, that \$2,638.62 is
26 being held as “disputed” during the pendency of this litigation. While responding to Ms.

1 Pulley’s testimony I am also updating the prior hearing exhibits to reflect calculations
 2 within the dates in Ordering Paragraphs 5¹ and 6² of Administrative Law Judge Vero’s
 3 Order entered on October 10, 2023.

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

6 A. The following exhibits accompany my testimony:

Summary and General	
Appendix	Narrative Discussion Responding to SBG St. No. 2
BLC-13	Summary of Billing, Accounting and Other Errors
BLC-14	Outstanding Balances (as of December 2023)
Updated Calculations	
BLC-15	PGW Partial Payment Recalculations
BLC-16	PGW Calculations Of The Difference In Lien Interest
Colonial Garden	
BLC-17	Colonial Garden – Summaries of Real Estate Transactions
BLC-18	Colonial Garden – Excerpts from PGW Statements of Account
Elrae Garden	
BLC-19	Elrae Garden – Summaries of Real Estate Transactions
BLC-20	Elrae Garden - Excerpts from PGW Statements of Account
Fairmount Manor	
BLC-21	Fairmount Manor – Summaries of Real Estate Transactions
BLC-22	Fairmount Manor – Summary of Billing and Payment Information
BLC-23	Fairmount Manor – Customer of Record for Apartment Accounts

¹ Ordering Paragraph 5 reads: “That the 2012 Complaints at Docket Nos. C-2012-2304324 and C-2012-2304183 have been remanded only for the purpose calculating the refunds due to the Complainants because of Philadelphia Gas Works’ improper assessment of 18% tariffed interest rate as late payment charge on outstanding balances that had already been filed as municipal liens. The review will cover the period May 11, 2008, to December 10, 2012.” Order on PGW’s Motion In Limine and Objections to the Testimony of S. Pulley, Esq., entered October 10, 2023, Docket Nos. C-2012-2304183, et al., at p. 11.

² Ordering Paragraph 6 reads: “That the review of the 2015 Complaints at Docket Nos. C-2015-2486618; C-2015-2486642; C-2015-2486648; C-2015-2486655; C-2015-2486664; C-2015-2486670; C-2015-2486674; and C-2015-2486677 will begin on December 11, 2012.” Order on PGW’s Motion In Limine and Objections to the Testimony of S. Pulley, Esq., entered October 10, 2023, Docket Nos. C-2012-2304183, et al., at p. 11.

Fairmount Court	
BLC-24	Fairmount Court – Summaries of Real Estate Transactions
BLC-25	Fairmount Court – Summary of Billing and Payment Information
Fern Rock	
BLC-26	Fern Rock – Summaries of Real Estate Transactions
BLC-27	Fern Rock – Summary of Billing and Payment Information
BLC-28	Fern Rock – Timeline for Apartment HH
Marchwood	
BLC-29	Marchwood – Summaries of Real Estate Transactions
BLC-30	Marchwood – Summary of Billing and Payment Information
Marshall Square	
BLC-31	Marshall Square – Summaries of Real Estate Transactions
BLC-32	Marshall Square – Summary of Billing and Payment Information
Oak Lane	
BLC-33	Oak Lane – Summaries of Real Estate Transactions
BLC-34	Oak Lane – Summary of Billing and Payment Information
Simon Garden	
BLC-35	Simon Garden – Summaries of Real Estate Transactions
BLC-36	Simon Garden – Summary of Billing and Payment Information

1

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

4 A. Yes. Under my supervision, my team researched and compiled the supporting
 5 information contained in the Appendix and Exhibits BLC-13—BLC-36.

6 **Q. WHAT PERIOD OF TIME DOES YOUR TESTIMONY ADDRESS?**

7 A. I am advised by Counsel that Administrative Law Judge Vero’s Order entered on October
 8 10, 2023 states that review of the 2015 Complaints will begin on December 11, 2012 and
 9 deal with all pending issues raised by the Complainants at the time their 2015 Complaints
 10 were filed as those issues relate to Complainants’ outstanding balances.

1 I am also advised by Counsel that the Complainants' 2015 Complaints were filed on June
 2 9, 2015, and no additional pleadings have ever been filed by the Complainants with the
 3 Commission since that date.

4 I am lastly advised by Counsel that Complainants can receive no relief for matters never
 5 pleaded to this Commission (i.e. alleged "billing disputes" from June 10, 2015 - present)
 6 which relate to their outstanding account balances, raised for the first time in Ms. Pulley's
 7 May 2, 2023 testimony. Nonetheless, and without waiver of these bright line legal
 8 pleading principles which counsel has advised, my testimony responds to Ms. Pulley's
 9 testimony premised on her disputing Complainant's outstanding account balances in its
 10 entirety. The conclusion that should be drawn from this detailed analysis of all of Ms.
 11 Pulley's claims is that my prior testimony indicating that the Complainants continue to
 12 owe more than a Million dollars to PGW was valid. The amounts owed to PGW would
 13 be reduced by the credits to which the Commission ultimately orders that the
 14 Complainants are entitled for the allocation of late payment charges and excess interest
 15 charged on filed liens, for the legally relevant time periods. Those credits are
 16 significantly less than the Complainants' current (unadjusted) amount due to PGW,
 17 which is about \$1.7 Million.

18 **Q. YOU HAVE PROVIDED SEPARATE EXHIBITS FOR FAIRMOUNT "MANOR"**
 19 **(EXHIBIT BLC 21-23) AND FOR FAIRMOUNT "COURT" (EXHIBIT BLC 24-**
 20 **25). CAN YOU EXPLAIN?**

21 **A.** Yes. Ms. Pulley testified that Fairmount Manor Realty Co. L.P. and Fairmount Court
 22 Realty Co. L.P. are entirely separate legal entities. SBG St. No. 2 at 4, 10. Ms. Pulley
 23 explains that SBG's owners decided, in 2011, to separate the commercial nature of the
 24 properties of their business and create two legally separate entities. *Id.* This decision was

1 made before the 2012 Complaint by Fairmount Manor (C-2012-2304215) was filed, and
2 before the 2015 Complaint was filed by Fairmount Manor (C-2015-2486664).

3 Ms. Pulley testified that Fairmount Court Realty Co. L.P. owned the properties including
4 700-708 Marshall and 711-19 N. 7th. SBG St. No. 2 at 10.

5 Importantly, Fairmount Court Realty Co. L.P. is not a party to the consolidated
6 complaints and has not at any time filed a separate complaint against PGW that is
7 pending and/or consolidated with the Complaints of Simon Garden, Elrae Garden,
8 Fairmount Manor, Fern Rock, Marchwood, Marshall Square, Oak Lane or Simon Garden.

9 I am advised by counsel that Fairmount Court Realty Co. L.P.'s failure to file (or join) a
10 complaint against PGW precludes the Commission from granting relief in favor of
11 Fairmount Court Realty Co. L.P.

12 Even though Fairmount Court Realty Co. L.P. is not a party, I have addressed Ms.
13 Pulley's testimony to provide a complete response. However, while I have addressed Ms.
14 Pulley's claims related to Fairmount Court Realty Co. L.P. from PGW's investigation,
15 PGW does not waive the fact that Fairmount Court Realty Co. L.P. is not a party in this
16 proceeding and is not entitled to any relief whatsoever.

1 **II. RESPONSES TO SBG St. No. 2**

2 **Q. WHAT DID SBG DISPUTE IN SBG ST. NO. 2?**

3 A. Based on the significant unpaid balances, my previous testimony³ set forth the fact that
 4 SBG owes PGW for undisputed⁴ natural gas delivered, supplied and used by SBG at its
 5 various properties, totaling over \$1.7 million currently.⁵ SBG St. No. 2 contests the entire
 6 amount of these outstanding balances owed by SBG to PGW for service, not on the basis
 7 that the balances and bills were inaccurate themselves at any point, but that alleged other
 8 credits are owed to SBG (i.e., damages) which outweigh the cost of utility service PGW
 9 provided.

10 Ms. Pulley’s testimony does not indicate that she has an accounting or financial
 11 background.⁶ In contrast, she states she is employed as an Associate Attorney by
 12 Goldstein Law Partners – the firm representing Complainants in this matter.⁷ In that light,
 13 Ms. Pulley contends that SBG owes less for the gas service provided to them due to
 14 credits for recalculation of partial payments, credits owned to them for alleged
 15 overpayment of interest on judgments (created as a result of docketing the liens) and
 16 credits owed for billing, accounting or other alleged “errors.” Ms. Pulley asserts through

³ See PGW Supplemental Remand Rebuttal St. No. 1-SR at 2 (dated April 24, 2023); PGW Remand Rebuttal St. No. 1-R at 2 (dated Feb. 7, 2023); PGW Remand Direct St. No. 1 at 12 (dated October 31, 2022).

⁴ Neither Mr. Hanson’s testimony nor Ms. Pulley’s testimony on behalf of the Complainants contests any individual bill to be inaccurate. Indeed, as I have been informed by Counsel, SBG has explicitly stated that they are not challenging the utility usage by its properties in this proceeding. See SBG’s November 3, 2022 Answer to Motion at 4 (“SBG is not disputing the utility usage by its properties, but rather asking the PUC to determine the amount of overcharges based on PGW’s application of the incorrect rate to docketed liens.”), available at <https://www.puc.pa.gov/pedocs/1763406.pdf>.

⁵ See Exhibit BLC-14.

⁶ SBG St. No. 2 at 2 (“I received a Bachelor of Arts in Political Science from Boston University, a Masters’ of Science in Sport Business Management from Manhattanville College, and a Juris Doctor from Villanova University.”)

⁷ While Ms. Pulley has not entered her appearance as Counsel for SBG in this proceeding, SBG St. No. 2 at 2 states that Ms. Pulley is “Associate Attorney for Goldstein Law Partners,” and that “Goldstein Law Partners (“Counsel”) was retained as counsel in conjunction with their representation of SBG Management Services, Inc. (“SBG”). As such, my testimony is submitted on behalf of SBG.”

1 her testimony that, on balance, the alleged credits owed to SBG means that SBG should
2 not owe PGW any payment for the natural gas utility service they have received. To the
3 contrary, Ms. Pulley asserts that PGW should be ordered to award SBG compensatory
4 credits of up to \$1.8 million while also being ordered to set SBG's account balances to
5 \$0. See Exhibit SAP-4 (claiming \$1.8 million "Due SBG at 4-28-2023 – not including
6 interest and other items); See also SBG St. No. 2 at 6-24.

7 In summary, Ms. Pulley's allegations, and PGW's summary response, are as follows:

8 (i) the recalculation of partial payments, SBG St. No 2 at 7, 9, 12, 17, 20, 22, 23-24,
9 Exhibit SAP-4 – **which are duplicative of SBG witness Mr. Hanson's**
10 **calculations without an explanation why the recalculation should be double**
11 **counted;**

12 (ii) the Complainants' payments of accrued interest on vacated liens, SBG St. No 2 at
13 2, 6, 17-19, 21 – **which is also duplicative of SBG witness Mr. Hanson's**
14 **testimony;**

15 (iii) amounts allegedly owed under the 2018 PUC Orders (which I have addressed in
16 prior testimony); and,

17 (iv) the alleged billing, accounting or other "errors," Exhibit SAP-4, which, in all but
18 three minor instances, are provably unsupported, invalid or unwarranted.

19 As shown on Exhibit BLC-13, the alleged billing, accounting and other errors raised by
20 Ms. Pulley fall into the following seven (7) categories: HUD-1, Escrow Agents;
21 Payments to Clear Title; Unexplained Transfers; Collection of Written-Off Amounts;
22 Charges After Transaction; Payments Made In Error; and Account Credits.

1 **Q. YOU MENTIONED THE OUTSTANDING BALANCES OWED BY SBG TO**
2 **PGW FOR UTILITY SERVICE. WHAT ARE THE OUTSTANDING UNPAID**
3 **BALANCES ON THE COMPLAINANTS' PGW ACCOUNTS?**

4 A. As of December 2023, the outstanding balance owed by SBG to PGW totals \$1.7 million
5 for the undisputed gas service provided to SBG and their properties. The outstanding
6 account balances as of December 2023 are collectively shown on Exhibit BLC-14⁸ as
7 well as detailed on Exhibit BLC-18 (Colonial Garden), Exhibit BLC-20 (Elrae Garden),
8 Exhibit BLC-22 (Fairmount Manor), Exhibit BLC-25 (Fairmount Court), Exhibit BLC-
9 27 (Fern Rock), Exhibit BLC-30 (Marchwood), Exhibit BLC-32 (Marshall Square),
10 Exhibit BLC-34 (Oak Lane) and Exhibit BLC-36 (Simon Garden). PGW acknowledges
11 that the purpose of this proceeding is to determine what additional credits are potentially
12 owing to SBG due to the Supreme Court's decision in *PGW II* and the PUC's prior order
13 regarding the allocation of prior payments. It is PGW's position that those credits do not
14 offset the entire amount of outstanding arrearages and they certainly do not justify SBG's
15 virtually complete non-payment of current, undisputed arrearages.

16 **A. SBG St. No. 2 Claim of Credits for Recalculated Partial Payments**

17 **Q. DO YOU HAVE ANY GENERAL RESPONSES TO MS. PULLEY'S**
18 **ALLEGATIONS REGARDING CREDITS OWED FOR THE RECALCULATION**
19 **OF PARTIAL PAYMENTS?**

20 A. Yes. The testimony of Samantha Pulley presented by the Complainants on May 2, 2023,
21 SBG St. No. 2, presents a new position on credits owed due to recalculated partial
22 payments. SBG's partial payments were required to be recalculated to comply with the
23 PUC's interpretation of its regulations requiring partial payments to be applied on a "first

⁸ For ease of reference, Exhibit BLC-14 also shows the prior account balances as previously presented in Exhibits BLC-3, BLC-6, and BLC-12. The account balances as of December 2023 should be viewed as replacing the balances shown on those prior Exhibits.

1 in-first out” basis for all basic charges. She testified that — using start dates in 2008,
 2 2011 and 2012⁹ and an end date of January 24, 2020¹⁰ — the total credits owed to the
 3 Complainants should be, at least, \$101,411.19 without interest. SBG St. No. 2 at 7, 9, 12,
 4 17, 20, 22, 23-24; Exhibit SAP-4.

5 In contrast, SBG’s Mr. Hanson testified that — using his starting dates (in 2008¹¹) and
 6 end date (September 2021¹²) — the credits owed to the Complainants totaled \$87,192.77
 7 without interest.

8 Ms. Pulley’s claim is inexplicably inconsistent with SBG’s expert Mr. Hanson’s¹³
 9 calculations by \$14,218.42 and should be disregarded. It is unclear to me where Ms.
 10 Pulley made her errors when compared to either my calculations (updated below) or Mr.
 11 Hanson’s. Also, to be clear, Ms. Pulley’s claims on partial payments cannot be separately
 12 granted as doing so would double count the actual credit PGW owes SBG for
 13 recalculation of partial payments already addressed by Mr. Hanson. Obviously, this
 14 would be unreasonable and inappropriate. I would also note that it is unreasonable for
 15 Ms. Pulley to complain that the recalculated late payment charges have not yet been

⁹ PGW used starting dates that begin after the PUC’s prior recalculations, if any. PGW St. No. 1 at 8. Those dates were December 2, 2011 for Colonial Garden and Simon Garden, May 3, 2012 for Elrea Garden, Fairmount Manor, and Marshall Square, and June 6, 2008 for Marchwood, Oak Lane, and Fern Rock. PGW St. No. 1 at 8.

¹⁰ PGW used the end date of January 24, 2020 for all Complainants. PGW St. No. 1 at 6-7.

¹¹ Mr. Hanson testified that, for Colonial Garden and Simon Garden, the partial payment recalculations started on May 11, 2008. SBG St. No. 1 at 4. He testified that, for Elrea Garden, Fairmount Manor, Marshall Square, Marchwood, Oak Lane and Fern Rock, the partial payment recalculations started on June 6, 2008. SBG St. No. 1 at 4.

¹² Mr. Hanson testified that the end date for all Complainants was the end of the data provided by PGW. SBG St. No. 1 at 3. September 2021 was the end point for the data provided to the Complainants. PGW St. No. 1 at 7.

¹³ The testimony of Christopher E. Hanson presented by the Complainants on January 20, 2023 (“SBG St. No. 1”), February 16, 2023 (“SBG St. No. 1-R”) and on May 2, 2023 (“SBG St. No. 1-Supp. R”) presents the Complainants’ position on credits owed due to recalculated partial payments. *See* SBG St. No. 1 at 6; Exhibit CEH-1.

1 applied by PGW when the Complainants are disputing PGW's recalculations by way of
2 Mr. Hansen's direct, rebuttal and surrebuttal testimony, and the issue will be resolved in
3 this proceeding.

4 **Q. PLEASE SUMMARIZE PGW'S POSITION ON CREDITS OWED TO THE**
5 **COMPLAINANTS REGARDING PARTIAL PAYMENTS.**

6 A. Ordering Paragraph 6 of ALJ Vero's October 10, 2023 Order states (emphasis added):

7 That the review of the 2015 Complaints at Docket Nos. C-2015-
8 2486618; C-2015-2486642; C-2015-2486648; C-2015-2486655; C-
9 2015-2486664; C-2015-2486670; C-2015-2486674; and C-2015-
10 2486677 **will begin on December 11, 2012.**

11
12 Exhibit BLC-15 shows my calculations for recalculated late payment charges for the
13 partial payments being reviewed under the 2015 Complaints based on the October 10,
14 2023 Order for the period December 11, 2012 to January 24, 2020.¹⁴ To be clear, in order
15 to comply with the ALJ's October 10, 2023 Order, Exhibit BLC-15 is different than and
16 now replaces my prior Exhibit BLC-8 (Partial Payments; Use of Billed LPC
17 Methodology) since Exhibit BLC-8¹⁵ used different starting dates for the calculations, as
18 described in PGW St. No. 1-R at 4-5.¹⁶

19 Exhibit BLC-15 also contains calculations of Section 1312 interest through December 31,
20 2023. Based on Exhibit BLC-15, it is PGW's position that the Complainants are owed
21 account credits for each property owner as follows:
22

¹⁴ PGW implemented its payment application enhancement as of January 24, 2020, which modified PGW's customer information system to apply partial payments in a manner that applies payments on a first-in-first-out, bill by bill methodology. *See* PGW St. No. 1 at 5-6.

¹⁵ Exhibit BLC-8 used start dates four (4) years prior to the 2015 complaints, which is different from the ordered date of December 11, 2012 in the October 10, 2023 Order.

¹⁶ December 2, 2011 for Group 1 (Colonial Garden and Simon Garden); May 3, 2012 for Group 2 (Elrea Garden; Fairmount Manor and Marshall Square); and June 6, 2008 for Group 3 (Marchwood, Oak Lane, and Fern Rock).

PGW Surrebuttal Table 1			
Credits Owed by PGW for Partial Payment Recalculations from December 11, 2012 to January 20, 2020 with interest			
Exhibit BLC-15			
SBG Entity	Credit	Interest on Credit to 12-31-2023	Subtotal
Colonial Garden Realty Co., LP	\$2,720.08	\$659.17	\$3,379.25
Elrae Garden Realty Co., LP	\$780.36	\$189.89	\$970.25
Fairmount Manor Realty Co., LP	\$11,520.28	\$2,791.75	\$14,312.03
Fairmount Court Realty Co., LP [◇]	--	--	--
Fern Rock Realty Co., LP	\$21,296.24	\$5,157.24	\$26,453.48
Marchwood Realty Co., LP	\$7,751.55	\$1,877.17	\$9,628.72
Marshall Square Realty Co., LP	\$7,403.98	\$1,794.23	\$9,198.21
Oak Lane Court Realty Co., LP	\$2,126.75	\$510.07	\$2,636.82
Simon Garden Realty Co., LP	\$5,645.97	\$1,371.03	\$7,017.00
TOTAL CREDITS OWED	\$59,245.21	\$14,350.53	\$73,595.75
[◇] Fairmount Court is not a named Complainant in these consolidated proceedings.			

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B. Calculations Of The Difference In Interest Paid On Judgments

Q. DO YOU HAVE ANY GENERAL RESPONSES TO MS. PULLEY’S ALLEGATIONS REGARDING THE COMPLAINANTS’ PAYMENTS OF ACCRUED INTEREST ON VACATED LIENS?

A. Yes. To begin, I would like to give a brief background on why this calculation is being made.

I understand that, in 2021, the Pennsylvania Supreme Court determined that liens docketed by PGW became judgments as of the time they are docketed.¹⁷ As judgments, the docketed liens are outside of the Commission’s jurisdiction and can only accrue

¹⁷ *PGW v. PUC* (Pa. 2021) (“PGW II”), 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.Cmwth., Mar. 16, 2022) (“PGW III”).

1 interest at the rate of 6% per annum. Prior to the Supreme Court’s 2021 determination,
2 judgments (docketed liens) were accruing interest at rate of 18% per annum consistent
3 with PGW’s Commission-approved tariff. In 2022, after the Supreme Court’s
4 determination, the Commonwealth Court directed the Commission to calculate the
5 difference (12%) in the incorrect rate of interest (18% per annum) that was **paid by**
6 **Colonial Garden and Simon Garden** (regarding their 2012 PUC Complaints) versus the
7 correct rate of interest (6% per annum) that should have been paid by them (regarding
8 their 2012 PUC Complaints). In the 2015 PUC Complaints, the Complainants also argue
9 that they are entitled to the difference (12%) in interest **paid by the Complainants** at the
10 incorrect rate of interest (18% per annum) versus the correct rate of interest (6% per
11 annum) that should have been paid by them.

12 The testimony of Mr. Hanson (SBG St. No. 1, SBG St. No. 1-R, and SBG St. No. 1-
13 Supp. R) presents the Complainants’ position on the difference in interest paid on
14 judgments (docketed liens). SBG St. No. 1 at 7; SBG St. No. 1-SR at 6; Exhibit CEH-2;
15 Exhibit CEH-3. Mr. Hanson testified — using his starting dates (2009, 2010) and end
16 dates (2013, 2014 or 2016) — that the difference in lien interest paid by the
17 Complainants totaled \$655,771 (\$492,673 for satisfied liens and \$163,098 for vacated
18 liens). SBG St. No. 1 at 7; SBG St. No. 1-SR at 6; Exhibit CEH-2.

19 Mr. Hanson testified that he was including vacated liens in his calculation because he was
20 “unaware of any evidence ... that the ‘vacated’ liens were not paid [by the
21 Complainants].” SBG St. No. 1 at 7. He opined that there was simply a pattern of
22 vacating liens related “to the payments made [by the Complainants] or anticipated” to be
23 made by the Complainants. SBG St. No. 1-SR at 4.

1 Ms. Pulley testified that she was asked to determine if vacated gas liens had been paid.
 2 SBG St. No. 2 at 2. Ms. Pulley purports that she found “instances where vacated liens
 3 were in fact paid.” SBG St. No. 2 at 6. *See also* SBG St. No. 2 at 17-19, 21.

4 **Q. DO YOU HAVE A RESPONSE TO MS. PULLEY’S ASSERTIONS THAT SBG**
 5 **PAID PRINCIPAL AND INTEREST ACCRUED ON ANY LIENS PGW**
 6 **VACATED?**

7 A. Ms. Pulley is incorrect in her implication/claim that all of the interest that accrued on all
 8 of the vacated liens (at 18%) was in-fact paid by or on behalf of the Complainants for the
 9 following reasons:

10 **First**, to be entitled to a credit (or refund) of the difference in interest that accrued on the
 11 docketed liens after said liens were filed on properties owned by the Complainants, that
 12 interest must have actually been paid by the Complainants. SBG’s prior testimony and
 13 positions in this proceeding indicate that the Complainants are not challenging the face
 14 amount of the judgments (i.e., docketed liens) in this proceeding.¹⁸ It follows that the
 15 Complainants are only seeking credits for the differences in the interest that accrued on
 16 docketed liens after said liens were filed on properties owned by the Complainants.¹⁹
 17 Credits (or refunds) would be based on the difference (12%) in the incorrect rate of
 18 interest (18%) that was paid by the Complainants versus the correct rate of interest (6%)
 19 that should have been paid by the Complainants based on the Supreme Court’s

¹⁸ “SBG does not challenge the underlying arrearage amount docketed, only the impermissible interest and late fees charged at 18%. SBG is not disputing the utility usage by its properties, but rather asking the PUC to determine the amount of overcharges based on PGW’s application of the incorrect rate to docketed liens.” SBG Nov. 3, 2022 Answer to PGW Motion to Dismiss at 4 (emphasis added), *available at* <https://www.puc.pa.gov/pcdocs/1763406.pdf>.

¹⁹ *See* SBG Answer to PGW Motion to Dismiss at 4 (“SBG’s challenge relates to the 18% interest ... that PGW charged against arrearages after those outstanding balances were docketed as liens.”) (emphasis added), *available at* <https://www.puc.pa.gov/pcdocs/1763406.pdf>. *See also* SBG Answer to PGW Motion to Dismiss at 7 (“SBG is simply seeking a calculation of the amounts PGW lienied using the incorrect rate of 18%...”).

1 pronouncement. It would obviously be unreasonable and unjustified to award a credit on
2 the difference in the interest on any lien that was not in-fact paid by SBG at any point.

3 **Second**, Ms. Pulley fails to specifically address the actual payment of interest (at 18%)
4 that accrued on vacated liens. Ms. Pulley fails to make the important distinction between
5 the face amount of the judgment (docketed lien) and the interest that accrued on that
6 docketed lien. The interest that accrued after the outstanding balances were docketed as
7 liens is different than the “face amount” of the underlying bills or arrearages (the debt)
8 subject to the docketed municipal liens.

9 Without any factual support or evidence, Ms. Pulley baldly claims that all of the 128
10 liens marked vacated by PGW were “paid.” SBG St. No. 2 at 2, 6. But she provided no
11 specifics to show that SBG actually paid each vacated lien. She does not describe how
12 payments made by the Complainants were applied (or should have been applied) to the
13 face amount of the lien as compared to the interest that accrued on the docketed lien. *See*
14 SBG St. No. 2 at 2, 6, 17-19, 21.

15 In the course of verifying whether any payments were made on the vacated liens, PGW
16 has determined or conceded that 38 liens that had originally been marked as “vacated” by
17 PGW were, upon closer inspection, paid and therefore should have been listed as
18 “satisfied.” This includes seven (7) for Elrae Garden Realty Co., LP, four (4) for Oak
19 Lane Court Realty Co., LP and twenty-seven (27) for Fern Rock Realty Co., LP. These
20 are discussed in detail in the Appendix to my testimony. However, there are about 90
21 other vacated liens. We reviewed all of the remaining 90 vacated liens and confirmed that
22 they were properly marked vacated and that there is no factual support that both the face

1 amount and the interest were in-fact paid on them. Without both amounts being paid, the
2 remaining liens were correctly vacated by PGW.

3 **Third**, for reasons stated in PGW’s Partial Motion to Dismiss,²⁰ it remains PGW’s
4 position that the interest that accrued on docketed liens is not a “rate” subject to the
5 Commission’s jurisdiction. I am informed by Counsel that — other than the calculations
6 directed by the Commonwealth Court — the Commission should not be determining or
7 calculating the difference between the correct rate of interest on judgments (docketed
8 liens) and the incorrect rate of interest on judgments (docketed liens). Nor should the
9 Commission calculate or award interest (of 6%) on that difference in interest paid on
10 judgments using 66 Pa.C.S. § 1312.

11 **Fourth**, as I previously testified upon the advice of Counsel, vacated liens should be
12 treated as if the judgment never existed. PGW St. No. 1 at 18.

13 **Fifth**, I disagree that the Complainants’ efforts to clear title to properties owned by them
14 shows that SBG actually paid all of the incorrect interest rate (18%) on the vacated liens
15 to PGW.

16 **Q. PLEASE SUMMARIZE PGW’S POSITION ON THE COMPLAINANTS’**
17 **PAYMENTS OF ACCRUED INTEREST ON VACATED LIENS.**

18 A. PGW disagrees with Ms. Pulley’s implication/claim that all of the interest that accrued on
19 all of the vacated liens (at 18%) was in-fact paid by or on behalf of the Complainants.
20 PGW has concluded that in 38 instances, liens marked as “vacated” should be treated as
21 if they had been marked “satisfied” for purposes of calculating damages owed to the

²⁰ Available at <https://www.puc.pa.gov/pcdocs/1761321.pdf>.

1 Complainants. Those amounts are shown in the revised vacated lien column in PGW
2 Surrebuttal Table 3 below. For the remaining 90 liens marked vacated, no credit is owed
3 as those liens were correctly vacated by PGW at PGW's discretion separate and apart
4 from any payment or other action of SBG, and we have found no evidence that indicates
5 that SBG paid the interest associated with those vacated liens.

6 **Q. PLEASE SUMMARIZE PGW'S CALCULATIONS OF THE DIFFERENCE IN**
7 **INTEREST ON JUDGMENTS (FORMED BY DOCKETING LIENS).**

8 A. Exhibit BLC-16 contains calculations of the difference (12%) between the correct rate of
9 interest on judgments (docketed liens) of 6% and the incorrect rate of interest on
10 judgments (docketed liens) of 18%.²¹ Exhibit BLC-16 shows the "difference"
11 calculations for the docketed liens being reviewed under the 2012 Complaints (May 11,
12 2008, to December 10, 2012) and the "difference" calculations for docketed liens being
13 reviewed under the 2015 Complaints (December 11, 2012 to May 2, 2023²²). That
14 Exhibit notes if the docketed liens were satisfied or vacated. *For illustrative purposes*
15 *only*, I included in Exhibit BLC-16 a calculation of the 6% "interest" on the above-
16 described difference through December 31, 2023, despite the fact that I am advised by
17 Counsel that PGW continues to dispute that the Commission has jurisdiction to award
18 interest pursuant to 66 Pa.C.S. § 1312 on the difference paid in interest that accrued on
19 docketed liens.

²¹ These calculations are presented without waiver of PGW's position that the Commission is without jurisdiction (a) to determine the difference between the correct rate of interest on judgments (docketed liens) and the incorrect rate of interest on judgments (docketed liens), and (b) to award damages in the form of interest (of 6%) on that difference.

²² PGW compiled a list of liens as of October 4, 2022. PGW St. No. 1 at 15. Ms. Pulley compiled a list of liens as of May 2, 2023. *See* Pulley Testimony at 3-4.

1 PGW's position on the difference in interest which is owed to SBG is set forth in PGW

2 Surrebuttal Table 2 and PGW Surrebuttal Table 3 below:

3

PGW Surrebuttal Table 2				
Calculations of the Difference in Lien Interest from May 11, 2008 to December 10, 2012				
Exhibit BLC-16				
SBG Entity	Difference, Satisfied Liens	Difference, Vacated Liens	Interest on Difference to 12-31-2023	Subtotal
Colonial Garden Realty Co., LP	\$38,906.97	--	\$0.00	\$38,906.97
Simon Garden Realty Co., LP	\$161,134.21	--	\$0.00	\$161,134.21
TOTAL OWED	\$200,041.18		\$0.00	\$200,041.18

4

PGW Surrebuttal Table 3				
Calculations of the Difference in Lien Interest from December 11, 2012 to January 20, 2020				
Exhibit BLC-16				
SBG Entity	Difference, Satisfied Liens	Difference, Vacated Liens	Interest on Difference to 12-31-2023	Subtotal
Colonial Garden Realty Co., LP	\$5,261.79	--	\$0.00	\$5,261.79
Elrae Garden Realty Co., LP	\$1,710.36	\$5,339.66 *	\$0.00	\$7,050.02
Fairmount Manor Realty Co., LP	\$66.82	--	\$0.00	\$66.82
Fairmount Court Realty Co., LP [◇]	--	-- ²³	--	--
Fern Rock Realty Co., LP	\$10,818.16	\$42,412.61	\$0.00	\$53,230.77
Marchwood Realty Co., LP	\$2,827.43	--	\$0.00	\$2,827.43
Marshall Square Realty Co., LP	\$12,208.37	--	\$0.00	\$12,208.37
Oak Lane Court Realty Co., LP	\$1,395.13	\$1,330.57 *	\$0.00	\$2,725.70
Simon Garden Realty Co., LP	\$1,784.81	--	\$0.00	\$1,784.81
TOTAL CREDITS OWED	\$36,072.87	\$49,082.84	\$0.00	\$85,155.71
[◇] Fairmount Court is not a named Complainant in these consolidated proceedings.				
* The amount for vacated liens is consistent with PGW's position at the hearing on April 25, 2023.				

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C. Enforcement of 2018 PUC Orders

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Q. MS. PULLEY MAKES CLAIMS REGARDING THE ENFORCEMENT OF THE 2018 COMMISSION ORDER FOR ELRAE GARDEN, FAIRMOUNT MANOR AND MARSHALL SQUARE. SBG ST. NO. 2 AT 5, 9-10, 16, 21. PLEASE RESPOND.

7

A. Ms. Pulley's contention is that all credits previously ordered in these dockets prior to

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appeals must be enforced and credited to SBG, regardless of the legal status of the

²³ Five liens against Fairmount Court's properties were vacated in August 2013. Treating those five vacated liens as being satisfied would result in \$1,712.53 in damages for Fairmount Court (as discussed in Section (D)(7) of the Appendix). That amount is not included in this table since Fairmount Court is not a named Complainant in these consolidated proceedings.

1 appeal. SBG St. No. 2 at 5, 9-10, 16, 21. She demands SBG be awarded credits totaling
2 \$313,034.63 based on the credits in the 2018 PUC Orders. *Id. See also* Exhibit BLC-13.

3 I advised by Counsel that claims regarding the enforcement of the 2018 Commission
4 Orders are not part of this proceeding on the 2015 Complaints.²⁴ *See* Tr. 250-251 (stating
5 that the Commission has “no enforcement authority”). I would add that, regarding the
6 interest on judgments (docketed liens), PGW’s position was stated in PGW’s Partial
7 Motion to Dismiss.²⁵ Regarding Elrae Garden, Fairmount Manor and Marshall Square,
8 that document states that the docketed liens portion of the Commission’s 2018 Order was
9 REVERSED by Commonwealth Court²⁶ and was not appealed to the Pennsylvania
10 Supreme Court.

²⁴ That the 2015 Complaints at Docket Nos. C-2015-2486674 (Elrae Garden); C-2015-2486664 (Fairmount Manor), and C-2015-2486618 (Marshall Square) are proceeding on all pending issues. *See, e.g.*, Order on PGW’s Motion In Limine and Objections to the Testimony of S. Pulley, Esq., entered October 10, 2023, Docket Nos. C-2012-2304183, et al., at Ordering Paragraph 2. On their face, the 2015 Complaints do not raise issues regarding the 2018 PUC Orders because the 2018 PUC Orders did not exist at the time the 2015 Complaints were filed with the Commission.

²⁵ Available at <https://www.puc.pa.gov/pdocs/1761321.pdf>

²⁶ *SBG Management Services, Inc./Elrae 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), reversed by PGW v. PUC, Commonwealth Court Docket No. 1405 CD 2018, 221 A.3d 765 (Table), 2019 Pa. Commw. Unpub. LEXIS 664, 2019 WL 6698105 (Cmwlth. Dec 9, 2019).

1 **D. HUD-1; Claims For Payments From Escrow Agents To PGW**

2 **Q. MS. PULLEY POINTS TO ENTRIES ON VARIOUS HUD-1 SETTLEMENT**
3 **STATEMENTS (“HUD-1”) FOR SALES OR REFINANCINGS OF PROPERTIES.**
4 **MS. PULLEY ASSERTS THAT THE ENTRIES SHOW THE AMOUNTS**
5 **WITHHELD BY THE COMPLAINANTS’ ESCROW AGENT AND CLAIMS**
6 **THAT THE COMPLAINANTS ARE OWED THE DIFFERENCE BETWEEN**
7 **ANY AMOUNTS SHOW ON THE HUD-1 AND THE PAYMENT, IF ANY,**
8 **RECEIVED BY PGW. PLEASE RESPOND.**

9 A. PGW correctly applied the monies that *were actually* sent to PGW by SBG or SBG’s
10 Escrow Agents. I am advised by Counsel that the Commission should only look at
11 monies actually proven (based on checks, records, or other means) by SBG to be sent to
12 PGW.

13 Other than simply pointing out certain entries on the HUD-1s,²⁷ Ms. Pulley does nothing
14 to establish that the amount shown on the HUD-1 was actually paid by SBG or their
15 escrow agent as a result of the transaction. She gives no context to the creation or validity
16 of the HUD-1s. Nor does she explain whether the HUD-1s being presented by her are
17 drafts or final copies signed by the buyer and seller in the real estate transaction, or by the
18 borrower and lender in a refinancing.

19 Ms. Pulley simply assumes, without proof, that all of the amounts shown on the HUD-1s
20 were sent by SBG or Complainants’ escrow agent(s) to PGW. She implies that PGW is
21 bound by what is written on the HUD-1s as conclusive proof of payment *received* by
22 PGW, and PGW is therefore responsible for any difference between the amounts shown

²⁷ I am advised by Counsel that HUD-1 Settlement Statements (HUD-1) are documents that lists all charges and credits to the buyer and to the seller for the sale (or settlement) of one or more properties. A HUD-1 can also list all charges and credits between a borrower and a mortgage lender in a refinancing of one or more properties. PGW is not a party to any of SBG’s real estate transactions and related HUD-1 settlement statements.

1 on the HUD-1s and the amounts shown in PGW's account statements were received by
2 PGW for the Complainants' accounts. *See e.g.*, SBG St. No. 2 at 15:12-13.²⁸

3 I disagree with Ms. Pulley's assumption which is frankly absurd. I do not believe that Ms.
4 Pulley has supported her claim that the all of the amounts shown on the HUD-1s were
5 actually sent by the Complainants and/or their escrow agent(s) to PGW. Ms. Pulley offers
6 no details of the dates and amounts of checks sent by SBG and/or their escrow agent to
7 PGW. Ms. Pulley presented no checks or records to show that amounts other than those
8 shown in PGW's account statements were received by PGW for the Complainants'
9 accounts. PGW did not get responses from escrow agent(s) when PGW reached out to
10 them in order to determine the amount(s) sent by the escrow agent(s) and/or if any
11 amounts are still being held by the escrow agent(s). The lack of details, dates and
12 amounts has stonewalled PGW's review of Ms. Pulley's claims of "missing" money
13 beyond PGW's own records of payments actually received.

14 As far as I can determine, in no instance is there any evidence that SBG or their escrow
15 agent paid PGW any amounts listed on the HUD-1s in excess of the amounts that PGW
16 was owed for service and notified SBG through pay-off-requests when SBG actually
17 requested them. Therefore, no "refund" is due. PGW correctly applied the monies sent to
18 PGW. Ms. Pulley does not explain or describe any errors regarding the checks received
19 by PGW. Ms. Pulley does not explain or describe any errors in the amount or application
20 of the amounts shown in PGW's account statements as being received by PGW for the
21 Complainants' accounts.

²⁸ Discussing three (3) line items on a HUD-1 for Fairmount Manor, concluding "Therefore, owes no money to PGW on the Fairmount Manor properties."

1 **Q. PLEASE SUMMARIZE YOUR FINDINGS BASED ON YOUR**
2 **INVESTIGATIONS INVOLVING SBG'S HUD-1 RELATED CLAIMS.**

3 A. Ms. Pulley made claims related to unaccounted for (or missing) payments from escrow
4 agents for thirteen (13) transactions. In summary, I conclude that no credits or refunds are
5 due to SBG based on the HUD-1 claims. I conclude that:

6 • Four of the thirteen claims should not be considered because, based on the advice
7 of Counsel, they are beyond the limitations period. These four claims related to
8 the April 2003 refinancing of Simon Garden's properties, as discussed in
9 Appendix Section (I)(6); the December 2011 refinancing of Fairmount Manor's
10 properties, as discussed in Appendix Section (C)(8); the July 2012 refinancing of
11 Simon Garden's properties, as discussed in Appendix Section (I)(7); and the
12 November 2012 refinancing of Marchwood's properties, as discussed in
13 Appendix Section (F)(3).

14 • Four of the thirteen claims do not justify a credit or refund because the amount
15 stated on the HUD-1 matches the amount received and applied by PGW to SBG's
16 account balances exactly. These four claims are related to the December 2017 sale
17 of Colonial Garden's properties, as discussed in Appendix Sections (A)(1) and
18 (A)(4); the December 2020 refinancing of Marshall Square's properties, as
19 discussed in Appendix Section (G)(3); the September 2021 refinancing of Oak
20 Lane's properties, as discussed in Appendix Section (H)(6); and, the September
21 2021 refinancing of Simon Garden's properties, as discussed in Appendix Section
22 (I)(9).

- 1 • Three of the thirteen claims do not justify a credit or refund because the amount
2 withheld on the HUD-1 **does not match** the amount sent to PGW. PGW correctly
3 applied the *lesser* amount actually received by PGW and PGW can find no
4 evidence that any more was paid to them. These three claims relate to the October
5 2013 refinancing of Fern Rock's properties, as discussed in Appendix Section
6 (E)(3); the September 2015 sale of Elrae Garden's properties, as discussed in
7 Appendix Section (B)(7); and the July 2019 multi-property refinancing, as
8 discussed in Appendix Sections (E)(4), (F)(4), (H)(5) and (I)(8).
- 9 • The remaining two claims do not justify a credit or refund because, upon
10 investigation, **no amount** of money was ever received by PGW after the
11 transaction. These two claims relate to the 2018 sale of Fairmount Court's
12 properties, as discussed in Appendix Section (D)(6); and the December 2018
13 refinancing of Fairmount Manor's properties, as discussed in Appendix Section
14 (C)(9).

15 The above-listed transactions are summarized in Exhibit BLC-17 (Colonial Garden),
16 Exhibit BLC-19 (Elrae Garden), Exhibit BLC-21 (Fairmount Manor), Exhibit BLC-24
17 (Fairmount Court), Exhibit BLC-26 (Fern Rock), Exhibit BLC-29 (Marchwood), Exhibit
18 BLC-31 (Marshall Square), Exhibit BLC-33 (Oak Lane) and Exhibit BLC-35 (Simon
19 Garden).

1 **E. Claims For Payments To Clear Title**

2 **Q. MS. PULLEY STATES THAT THE COMPLAINANTS PAID AMOUNTS TO**
 3 **PGW TO CLEAR JUDGMENTS (DOCKETED LIENS) ENCUMBERING THEIR**
 4 **PROPERTIES. SHE CLAIMS THAT THOSE PAYMENTS SHOULD BE**
 5 **RETURNED BY PGW BECAUSE THE UNPAID GAS BILLS WERE IN THE**
 6 **TENANTS' NAMES AND THE TENANTS WERE RESPONSIBLE FOR THEIR**
 7 **OWN GAS BILLS THROUGHOUT THE COURSE OF THEIR RESPECTIVE**
 8 **TENANCY OF THE COMPLAINANTS' PROPERTIES. PLEASE RESPOND.**

9 A. Ms. Pulley states that the tenants of Elrae Garden, Fairmount Manor and Fairmount Court
 10 were responsible for their own gas bills and that payments made for the accounts on these
 11 properties should be returned to SBG because the unpaid gas bills were incurred by
 12 SBG's tenants. She claims that Complainants are owed a refund of \$338,122.03. *See*
 13 Exhibit BLC-13.

14 Ms. Pulley's second claim is legally incorrect. While the gas bills at issue were in the
 15 name of the tenants, under the Lien Law, PGW has the right to pursue payment via a lien
 16 for all amounts incurred for gas service at a property, regardless of whether the gas was
 17 billed to the owner (landlord) or the tenant of the property.²⁹

18 If SBG felt that the demand for payment based on the lien was incorrect or invalid, they
 19 could have pursued statutory remedies under the Lien Law.³⁰ Not only were these
 20 payments legally justified, they were voluntary. PGW has no power to force a property

²⁹ *Id. See also City of Philadelphia v. Perfetti*, 119 A.3d 396, 402 (Pa. Cmwlth 2015) (“that Perfetti did not know of the underlying municipal debt because it resulted from his tenants’ non-payment does not entitle him to a pre-lien hearing. Decisional law is clear that an owner is liable for services that benefit his property, regardless of their incurrence by tenants.”).

³⁰ The property owner can seek a hearing before the trial court to challenge debt secured by the docketed lien. There are two ways for a property owner to get a hearing. First, a property owner may discharge the lien by paying the amount of the underlying claim into court and filing a petition setting out defenses. 53 P.S. § 7182. A jury then decides whether the municipality or the property owner is entitled to the deposited funds. *Id.*; *see also Phila. v. Merz*, 28 Pa. Super. 227, 228 (1905). Second, a property owner may serve the municipality with a notice to issue a writ of scire facias after a claim is filed. If the municipality does not commence scire facias proceedings within 15 days after receiving the notice, its lien is voidable and the property owner may move to strike it. 53 P.S. § 7184.

1 owner to clear a lien on a property being sold or refinanced. I conclude that the
2 Complainants voluntarily choose to make payments to PGW for liens (considered
3 judgments under *PGW II*) and/or potential judgments (to clear title to their properties)
4 which was fully legal and authorized, as opposed to pursuing their statutory
5 remedies/relief under the Lien Law.

6 Regardless, PGW is providing more specific responses in the Appendix to my testimony
7 at Section (B)(8) (Elrae Garden), Section (C)(10) (Fairmount Manor) and Section (D)(6)
8 (Fairmount Court).

9 **F. Claims For Unexplained Transfers**

10 **Q. MS. PULLEY STATES THAT SHE REVIEWED THE DATA IN THE ACCOUNT**
11 **SUMMARIES PROVIDED BY PGW. SHE CLAIMS THAT EACH TRANSFER IS**
12 **UNEXPLAINED AND THEREFORE, MUST BE REFUNDED. PLEASE**
13 **RESPOND.**

14 A. Ms. Pulley asserts that certain line items in PGW's Account Summaries marked as
15 "transfer" ("XFER") are "unexplained" and must summarily be refunded to SBG for the
16 properties of Colonial Garden, Fairmount Manor, Marshall Square, Oak Lane, and Simon
17 Garden. Her claims regarding entries marked XFER demand a refund of \$124,566.51.
18 See Exhibit BLC-13. Ms. Pulley is mistaken. Such assertions are based only on her
19 review of the account summaries for the Complainants' accounts provided by PGW. SBG
20 St. No. 2 at 3.

21 **Q. PLEASE EXPLAIN WHAT EXACTLY ARE THE ACCOUNT SUMMARIES MS.**
22 **PULLEY REVIEWED.**

23 A. The account summaries are ledgers showing charges and credits between the customer of
24 record and PGW for a specific gas account. The accounts summaries, in and of
25 themselves, are not intended to explain transfers into or from a gas account. The fact that

1 that the “account summary” does not explain the charge does not make the charge
 2 questionable. A utility does not have a legal obligation under the Public Utility Code to
 3 explain to the customer’s satisfaction every charge listed on a communication. If the
 4 customer has a basis to dispute the charge, then it is incumbent upon the customer to raise
 5 that objection with factual evidence to support it. Claiming that a line in an account
 6 summary is “unexplained” is not factual evidence that the entry is even allegedly
 7 incorrect.

8 **Q. PLEASE EXPLAIN WHAT A TRANSFER (“XFER”) INDICATES ON A**
 9 **CUSTOMER’S ACCOUNT SUMMARY.**

10 A. An XFER on an account summary shows when balances are transferred between two
 11 utility accounts under common ownership. The primary example of an XFER is when
 12 PGW receives a single check/payment from an account holder which is to be applied to
 13 multiple of the customer’s accounts.

14 When a payment is received, the account summaries show that the entire payment is
 15 credited to an initial account, and the remaining balance (or as directed by the customer)
 16 is then transferred to reduce another of the customer’s account balances. All account
 17 summaries across the accounts show the exact transfer in and out, correctly crediting a
 18 customer for the entire payment they provided. An XFER can also occur when opening
 19 and closing accounts with a balance under the same principles.

20 **Q. PLEASE EXPLAIN THE RELIEF MS. PULLEY SEEKS IN HER TESTIMONY.**

21 A. Ms. Pulley’s testimony asserts that because various line items in the account summaries
 22 are labeled as XFER, they must be summarily returned to SBG as that XFER is
 23 “unexplained.” This position is nonsense. Ms. Pulley argues that when one of SBG’s
 24 account receives an XFER from another account *which reduces the receiving account’s*

1 *balance*, SBG is entitled to receive that payment back from PGW. Ms. Pulley fails to
2 comprehend that the XFER reduces the account balance on the receiving account, and if
3 PGW were to refund every XFER back as she demands, it would simply increase the
4 balance owed for gas service on that account and thus increase the balance SBG owes
5 PGW. As I stated, her demand makes no logical sense, and I do not understand why she
6 is advocating for her client that XFERs tied to payments SBG sent to PGW which, when
7 allocated, reduces the receiving account's balance and entitles SBG to be awarded
8 compensatory damages.

9 **Q. CAN YOU HIGHLIGHT ONE EXAMPLE OF AN XFER MS. PULLEY**
10 **QUESTIONS?**

11 A. Yes. Ms. Pulley claims that Colonial Garden is owed \$37,835.33 for an "unexplained"
12 transfer of credits from Colonial Garden's M1 Account on February 8, 2018. SBG St. No.
13 2 at 6-7, Exhibit SAP-2, SAP-4, SAP-5.

14 On December 18, 2017, PGW received a pay-off request from SBG for the Colonial
15 Garden accounts. PGW's response to the pay-off request provided that the accounts had a
16 balance of \$129,096.66. Subsequently, on December 29, 2017, PGW received payments
17 by or on behalf of Colonial Garden totaling \$129,096.66. *See* Exhibit BLC-17. The
18 payments were sent to bring all of the Colonial Garden's accounts (both active and
19 inactive) to a zero balance as the result of the sale of the properties on December 17,
20 2017. The \$129,096.66 total payment was handled in three (3) parts:

21 First, the payment of \$80,698.21 was posted to Colonial Garden's then-active service
22 agreement (1375369694) on Colonial Garden's M1 Account. Exhibit BLC-18; Exhibit
23 SAP-2. That payment was applied as follows:

Colonial Garden M1 Account Exhibit BLC-18		
Outstanding Balance	December 5, 2017	\$41,897.90
Payment Applied	January 3, 2018	(\$80,698.21)
Bill (Pro-Rated)	January 31, 2018	\$465.46
Remaining Credit	January 31, 2018	(\$38,334.85)

1 On February 8, 2018, consistent with the sale of Colonial Garden’s properties, the above-
 2 described remaining credit of \$38,334.85 on Colonial Garden’s M1 Account was
 3 transferred and applied to three other service agreements on Colonial Garden’s Accounts:

- 4 • \$22,096.61 was transferred to a then-inactive service agreement (8318086000) to
 5 bring that service agreement — with certain unpaid balances from 2017 — to
 6 zero;
- 7 • \$15,738.72 was transferred to a second then-inactive service agreement
 8 (9307730647) to bring that service agreement — with certain unpaid balances
 9 from 2017 — to zero; and,
- 10 • \$499.52 was transferred to Colonial Garden’s other then-active service agreement
 11 (4018739567) on Colonial Garden’s M2 Account to bring that service agreement
 12 to zero.

13 Second, the payment of \$48,322.55 was posted to a second then-active service agreement
 14 (4018739567) on Colonial Garden’s M2 Account. Exhibit BLC-18 at 3.

Colonial Garden M2 Account Exhibit BLC-18		
Outstanding Balance	December 5, 2017	\$48,322.55
Payment Applied	January 3, 2018	(\$48,322.55)
Bill (Pro-Rated)	January 31, 2018	\$499.52
Incoming Transfer*	February 8, 2018	(\$499.52)
*This incoming transfer is the third bullet point described above		

15 Third, the remaining \$75.90 was applied to a prior service agreement for Colonial
 16 Garden’s account for 5425-7 Wayne Ave, M2. Exhibit BLC-17. This older service
 17 agreement as well as the then-inactive service agreements (8318086000, 9307730647)

1 were not part of the account summaries compiled by Ms. Pulley in Exhibit SAP-2

2 because they had been fully paid and closed in 2018.

3 **Q. DO YOU AGREE WITH MS. PULLEY'S IMPLICATION THAT THE**
4 **TRANSFERS ON FEBRUARY 8, 2018 SHOULD NOT HAVE TAKEN PLACE**
5 **AND THAT SBG SHOULD BE AWARDED A REFUND OF \$38,334.85?**

6 A. I have provided clear, irrefutable evidence that Ms. Pulley's claim for a refund of the
7 February 8, 2018 XFER entirely lacks merit. SBG is not entitled to a refund for payments
8 they sent PGW for the purposes of paying off account balances related to the sale of their
9 property.

10 In the Appendix to my testimony, PGW provides additional details on the various XFER
11 related claims that Ms. Pulley opines are "unexplained." *See* Appendix Section (A)(1)
12 (Colonial Garden), Section (C)(4, 5) (Fairmount Manor), Section (G)(2) (Marshall
13 Square), Section (H)(2-4) (Oak Lane), and Section (I)(3-5)(Simon Garden). Like the
14 example I illustrated and for the reasons stated in the Appendix sections identified, all of
15 her XFER related claims lack merit and no refund or compensation is owed to SBG.

16 **G. Challenge To Collection Of Written-Off Amounts**

17 **Q. MS. PULLEY ASSERTS THAT COMPLAINANTS' BALANCES ARE**
18 **INACCURATE BECAUSE ACCOUNT SUMMARIES LIST ENTRIES WHICH**
19 **PGW MARKED AS "WRITTEN OFF." DO YOU AGREE WITH HER OPINION?**

20 A. No, I do not, and Ms. Pulley's opinions, underpinned by her lack of accounting-related
21 experience and qualifications, have no merit. It is a basic accounting principle that when
22 PGW writes off a debt, that decision and accounting notation by PGW does not mean that
23 the customer does not have a continued legal obligation under the Public Utility Code to
24 pay the amount marked internally as written off. In this group, Ms. Pulley opines that

1 SBG's account balances are inaccurate to a difference of \$83,190.87. *See* Exhibit BLC-
2 13.

3 Ms. Pulley's opinion that PGW is foreclosed from seeking to collect written-off amounts
4 from the Complainants is incorrect. A write-off is an accounting transaction directed by
5 generally accepted accounting principles. When an amount due is viewed as being
6 unlikely to be paid, PGW is required by those principles to take the amount out of PGW's
7 accounts receivable account and debit it to the allowance for bad debt. Generally, for
8 inactive accounts, PGW writes off all arrearages that are more than 45 days after the due
9 date of the final bill. Again, this is purely an accounting transaction and has no bearing on
10 the continued legal obligation of the customer to pay that amount. I am not aware of any
11 Commission cases deciding that a utility seeking to have a customer pay a written off bill
12 violates a duty under the Public Utility Code or the orders or regulations of the
13 Commission. In fact, to restore gas service, residential customers may be required to pay
14 all or part of balances that had been "written off" to restore their gas utility service.

15 Written-off bills that are not collected from the specific customer must be collected from
16 other ratepayers through bad debt expense. To avoid imposing a burden on other
17 ratepayers, it is reasonable for PGW to seek to have the Complainants pay gas bills that
18 were issued to them. If a written-off debt is subsequently recovered, it is applied to
19 reduce PGW's allowance for bad debt. I am advised by Counsel that the Commission
20 does not have jurisdiction over actions taken by utilities to collect a debt³¹ and cannot
21 prohibit PGW from seeking to collect unpaid bills.

³¹ Action for the collection of a debt, even if initiated by a utility against one of its ratepayers, is not within the jurisdiction of the Commission. *Bell of Pa. v. Philadelphia Warwick Company*, 355 Pa. 637, 50 A.2d 684 (1947)

1 **Q. CAN YOU HIGHLIGHT ONE EXAMPLE OF A WRITTEN-OFF AMOUNT**
 2 **THAT MS. PULLEY BELIEVES ENTITLE COMPLAINANTS TO AN**
 3 **ACCOUNT CREDIT?**

4 A. Certainly. Ms. Pulley asserts that Complainants are owed \$179.54 because PGW made an
 5 accounting entry to write-off that amount from Elrae Garden’s M1 Account for 3610
 6 Spring Garden Street. SBG St. No. 2 at 9; Exhibit SAP-2.

7 As I just explained, this claim lacks merit since write-offs remain due and payable to
 8 PGW. PGW’s records show that, on May 31, 2016, PGW made an accounting entry to
 9 write-off that amount of \$179.54 from Elrae Garden’s M1 Account for 3610 Spring
 10 Garden Street. *See* Exhibit SAP-2. The underlying amount of \$179.54 consists of the
 11 unpaid bills discussed in Appendix Section (B)(3) (\$71.94),³² Section (B)(4) (\$20.41) and
 12 Section (B)(5) (\$87.19). None of those bills were paid by or on behalf of Elrae Garden on
 13 that account. Directing a credit or refund of amounts not paid by Elrae Garden/SBG
 14 would be a windfall for the Complainants as they never paid PGW this money in the first
 15 place.

16 In the Appendix to my testimony, PGW provides additional details on the various write-
 17 off related claims that Ms. Pulley opines must be credited to SBG. *See* Appendix Section
 18 (B)(6) (Elrae Garden), Section (D)(3,4) (Fairmount Court), and Section (E)(2) (Fern
 19 Rock). Like the example I illustrated and for the reasons stated in the Appendix sections
 20 identified, all of Ms. Pulley’s write off related claims completely lack merit and no
 21 refund or compensation is owed to SBG.

(civil action). *See, e.g., Gasparro v. PUC*, 814 A.2d 1282 (Pa.Cmwlth. 2003); *Donald Ashman v. National Fuel Gas Distribution Corporation*, Docket F-9031384, Opinion and Order issued January 21, 1993; 1993 Pa. PUC LEXIS 1 (PUC lacks jurisdiction to prohibit utility from pursuing its legal right to collect a debt).

³² Ms. Pulley argues that the \$71.94 should be prorated to \$16.786 for SBG.

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H. Claims For Charges/Balances After Real Estate Transactions

Q. MS. PULLEY ASSERTS THAT COMPLAINANTS "OWE NOTHING TO PGW" AFTER VARIOUS REAL ESTATE TRANSACTIONS (SALE OR REFINANCINGS). SHE ASSERTS THAT FOR EACH TRANSACTION, THE UNPAID GAS BILLS WERE PAID, AND THEREFORE, ANY CHARGES AFTER THE DATE OF THE TRANSACTION ARE IN ERROR. DO YOU AGREE?

A. No, I do not agree, and there are multiple circumstances that show Ms. Pulley's claim that the date of a transaction cuts off all further charges from PGW is inaccurate.

First, these assertions are generally premised on Ms. Pulley's conclusion that the Complainants' escrow agent *actually sent* sufficient amounts to PGW to pay all outstanding amounts owed to PGW, whether or not secured by a judgment (docketed lien), prior to the Complainants closing on the transactions. I have already explained that this assertion is incorrect. *Supra* Section D. The fact that a settlement sheet lists a certain amount to be paid to PGW does not mean that that amount was actually paid to PGW. *Id.* Based on our investigation those additional amounts over and above what PGW lists as being paid were not paid (and may well remain in escrow). Therefore, I disagree with those assertions for the reasons expressed above.

Second, Ms. Pulley focuses on the fact that bills continued to be issued by PGW to the Complainants after the closing of the transaction. However, as I explained, PGW is not automatically informed when a transaction occurs. It is the responsibility of either the seller or buyer in a real estate transaction to inform PGW that a change of ownership has occurred.

1 Specifically, it is the responsibility of the seller, such as the Complainants, or the buyer of
 2 the Complainants' property to contact PGW to inform PGW that the property was
 3 sold/purchased and who is responsible for paying for gas service on a going forward
 4 basis. PGW's Commission-approved tariff provides that the seller is required to provide a
 5 Notice of discontinuance, and without such notice, the customer remains responsible for
 6 service rendered.³³ On the other side of the transaction, a buyer is required to submit a
 7 new application to begin service from PGW pursuant to PGW's Application
 8 procedures.³⁴ If PGW receives no notice or application, the customer of record (seller)
 9 remains responsible for service rendered until such time the parties to the transaction
 10 notify PGW.

11 The lack of proration on that bill was not caused by PGW. PGW has not been able to
 12 locate any records showing that the Complainants requested discontinuance or transfer of
 13 service as of the closing/settlement date. PGW was informed of the transfer of gas service
 14 to the new owner by the request for service by the new owner, which occurred sometime
 15 after the closing. But gas service and related bills are prorated only when PGW is timely
 16 informed of the service termination/transfer.

17 The delay by the Complainants as the old owner, or the delay by the new owner
 18 requesting gas service in the new owner's name, resulted in the continuation of billing to
 19 the Complainants, as the old owner. The Complainants knew or should have known

³³ PGW Tariff Page No. 32 ("5.5.A. Notice of discontinuance. Except where the provisions of Discontinuance of Service to Leased Premises, 66 Pa.C.S. § 1521 et seq. apply, the Customer is required to give the Company at least seven days notice to discontinue the supply of Gas specifying the date on which it is desired that service be discontinued. In the absence of notice, the Customer shall be responsible for services rendered.") (I am advised by counsel that the protections of 66 Pa. C.S. § 1521 are not applicable to the sale/transfer of a property where gas service simply changes to a new landlord owner account, and service is not in-fact discontinued.)

³⁴ PGW Tariff Page No. 17-18.

1 within one billing cycle that they were continuing to be billed by PGW for gas service to
2 the properties that they sold.

3 However, rather than accepting any responsibility for the delay in informing PGW of the
4 need to transfer gas service, Ms. Pulley simply argues that the Commission must not only
5 direct PGW to prorate gas service back to the date of closing (which PGW was unaware
6 of), but also not hold the Complainants responsible for any of the bills issued to them
7 after the closing of the transaction.

8 In my opinion, Ms. Pulley has not shown that PGW has violated a duty under the Public
9 Utility Code or the orders or regulations of the Commission. She does not describe how
10 PGW is responsible or accountable for knowing that a transaction closed and who
11 purchased the properties from the Complainants.

12 There are two (2) examples of when Complainants failed to notify PGW that there was a
13 change in property owner and they continued to receive bills they now contest. I am
14 advised by Counsel that because SBG did not ever file a complaint contesting these bills,
15 no relief is appropriate as they are well beyond the Commission's statute of limitations.
16 Regardless, PGW has determined the proration of the bills for Elrae Garden and
17 Fairmount Court, as more thoroughly discussed in Appendix Sections (B)(1), (B)(3),
18 (B)(5), and (D)(2).³⁵ Those amounts identified in Appendix Sections B and D have been
19 removed from the associated accounts and are no longer owed by Complainants to PGW.

³⁵ The removal of charges (totaling \$1,716.68) from Fairmount Court's account for 702 N. Marshall Street (as discussed in Section (D)(3) of the Appendix) is not within the scope of this proceeding since Fairmount Court is not a named Complainant in these consolidated proceedings.

1 **I. Claims For Payments Made In Error For Apartment Accounts**

2 **Q. MS. PULLEY OPINES THAT NEITHER FAIRMOUNT MANOR NOR SBG HAS**
3 **ANY RESPONSIBILITY OR OBLIGATIONS FOR SEVEN FAIRMOUNT**
4 **MANOR GAS ACCOUNTS,³⁶ WHICH SHE REFERS TO AS THE**
5 **“APARTMENT ACCOUNTS.” SBG ST. NO. 2 AT 11. SEE ALSO SBG ST. NO. 2**
6 **AT 15. PLEASE RESPOND.**

7
8 A. Ms. Pulley believes that Fairmount Manor’s gas service accounts should be divided into
9 two (2) categories, as shown on Exhibit BLC-22. Those categories are the “Building
10 Accounts” and the “Apartment Accounts.”

11 • The Building Accounts are “buildings” labeled as “A” though “J.” Exhibit BLC-
12 22; SBG St. No. 2 at 11, 15.

13 • The Apartment Accounts are buildings/apartments labeled as “H2”, “H4,” “H8,”
14 “H12,” “I2,” “I4” and “I11.” Exhibit BLC-22; Exhibit BLC-23; SBG St. No. 2 at
15 11, 15.

16 Ms. Pulley’s opinion is that Fairmount Manor and SBG are only responsible for the
17 Building Accounts, and that neither Fairmount Manor nor SBG has any responsibility or
18 obligations for the Apartment Accounts at any time. Ms. Pulley claims SBG is owed a
19 \$5,353.54 credit for this. *See* Exhibit BLC-13.

20 **Q. IS MS. PULLEY’S OPINION CORRECT?**

21 No, it is not. Her opinion is based on a clear misunderstanding of the time periods that
22 PGW is seeking to have SBG and Fairmount Manor pay regarding the Apartment
23 Accounts. As Exhibits BLC-22 and BLC-23 show, and as discussed in greater detail in

³⁶ The seven “other” gas accounts are for: 634 N Marshall St, H2; 634 N Marshall St, H4; 634 N Marshall St, H8; 634 N Marshall St, H12; 641 N Marshall St, I4; 641 N Marshall St, I11; and, 641 N Marshall St, I2.

1 Appendix Section (C)(1-3), PGW is only seeking to have Fairmount Manor/SBG pay the
2 outstanding amounts for the times that Fairmount Manor/SBG were the customer(s) of
3 record for the Apartment Accounts.

4 The account summaries provided by PGW show that Fairmount Manor and/or SBG were
5 the customer(s) of record for periods of time when the applicable balances accrued –
6 during those times, no tenant was a “customer of record” for the account. Exhibits BLC-
7 22 and BLC-23. Fairmount Manor and/or SBG knew or should have known that they
8 were responsible for gas service during these time periods because Fairmount Manor
9 and/or SBG were receiving bills from PGW for gas service to properties with the
10 applicable dates listed. Each of the Apartment Accounts shows that Fairmount
11 Manor/SBG owe PGW for unpaid bills during the times they were the customer of record
12 which occurred either before or after a tenant was a customer of record.

13 There were other times when tenants were the customers of record for the Apartment
14 Accounts. But as shown, none of the amounts associated with tenants being the customer
15 of record for these accounts are included on Exhibits BLC-22 or BLC-23 and are payable
16 by Complainants.

17 Therefore, SBG and Fairmount Manor were correctly billed for the periods when they
18 were the customer of record, and Complainants are not entitled to any credit or refund as
19 discussed in greater detail in Appendix Section (C)(1-3).

1 **J. Claims For Account Credits**

2 **Q. MS. PULLEY STATES THAT SHE REVIEWED THE DATA IN THE ACCOUNT**
3 **SUMMARIES PROVIDED BY PGW. SHE CLAIMS THAT THERE ARE**
4 **CREDITS (OVERPAYMENTS) ON CERTAIN ACCOUNTS. PLEASE**
5 **RESPOND.**

6
7 A. Ms. Pulley asserts that there are credits (overpayments) on certain gas accounts. Such
8 assertions are based on her review of the account summaries for the Complainants'
9 accounts. She used the account summaries provided by PGW. SBG St. No. 2 at 3. She
10 claims that SBG is owed a credit of \$2,856.80 to account for these alleged unreturned
11 overpayments.

12 In general, Ms. Pulley has not shown that PGW has violated a duty under the Public
13 Utility Code or the orders or regulations of the Commission regarding overpayments
14 received. She does not describe how PGW is responsible or accountable for any
15 overpayments on the Complainants' accounts or that they were not correctly applied. The
16 credits on the accounts were not requested by the Complainants to be reallocated or
17 returned, and PGW has not automatically returned or applied the credits to other accounts
18 of the Complainants because the Complainants, including Elrae Garden, have been
19 contesting their outstanding balances and the final disposition of those credits remains
20 unclear and unresolved. PGW will comply with any order regarding these credits, but
21 simply because the credits remain on the account to this day does not mean that PGW is
22 in violation of any law or regulation.

23 Based on our investigation, PGW has found that in only one instance is SBG owed an
24 account credit at this time for overpayment, totaling \$2,837.37. This single instance
25 occurred for the Elrae Garden M1 Account for 3608 Spring Garden Street. According to

1 Ms. Pulley, this property was sold September 7, 2015, and following that sale, a payment
 2 of \$7,487.39 was made to pay off the outstanding account balance. However, the M1
 3 Account only had a balance of \$4,630.59, leaving a negative balance of \$2,856.80 on the
 4 account. This \$2,856.80 was reduced over six (6) additional billing periods where
 5 Complainant remained the account holder, ultimately reducing the credit owed when the
 6 account was finally closed on February 20, 2016 to \$2,638.62. However, PGW is willing
 7 to remove certain charges from the additional billing periods, so that the credit would be
 8 \$2,837.37. Therefore, PGW does not and has not disputed that a credit is owed to the M1
 9 Account after the disposition of this proceeding subject to the correct adjustment for
 10 removed charges above.

11 **Q. PLEASE SUMMARIZE PGW'S POSITION ON MONEY OWED TO THE**
 12 **COMPLAINANTS REGARDING OVERPAYMENTS/CREDITS BASED ON THE**
 13 **COMPLAINANTS' BILL AND/OR ACCOUNTING ALLEGATIONS.**

14 A. The Complainants are owed account credits for each property owner as follows:

15

PGW Surrebuttal Table 4				
Credits Owed by PGW for Billing, Accounting or Other Errors from December 11, 2012 to May 2, 2023				
SBG Entity		Description	PGW Appendix	Credit Owed by PGW
1.	Colonial Garden Realty Co., LP	--	--	\$0.00
2.	Elrae Garden Realty Co., LP	Account Credit from Overpayment Adjusted by Removed Charges	Section (B)(1), (B)(3)	\$2,837.37
		Removed Charges	Section (B)(3)	\$162.75
3.	Fairmount Manor Realty Co., LP	--	--	\$0.00

4.	Fairmount Court Realty Co., LP [◇]	-- ³⁷	--	--
5.	Fern Rock Realty Co., LP	--	--	\$0.00
6.	Marchwood Realty Co., LP	--	--	\$0.00
7.	Marshall Square Realty Co., LP	--	--	\$0.00
8.	Oak Lane Court Realty Co., LP	--	--	\$0.00
9.	Simon Garden Realty Co., LP	--	--	\$0.00
TOTAL CREDITS OWED				\$3,000.12
◇ Fairmount Court is not a named Complainant in these consolidated proceedings.				

1

2

K. Claims That Predate The Start Date For The 2015 Complaints

3

Q. PLEASE STATE THE START DATE FOR THE CONSIDERATION OF CLAIMS BEING MADE IN THE 2015 COMPLAINTS.

4

5

A. The start date for the 2015 Complaints is December 11, 2012. The start date was

6

established by Ordering Paragraph 6 of the Order entered on October 10, 2023, as I

7

explained.

8

I am advised by Counsel that claims that predate December 11, 2012 are beyond the

9

limitations period stated in the Order dated October 10, 2023. In other words, claims that

10

predate December 11, 2012 are being brought more than three years from the start date of

11

the 2015 Complaints. I am also advised by Counsel that Ordering Paragraph 6 and

12

Section 3314(a) of the Public Utility Code divest the Commission of jurisdiction to hear

13

or consider claims that arose before December 11, 2012.³⁸

³⁷ The removal of charges (totaling \$1,716.68) from Fairmount Court's account for 702 N. Marshall Street (as discussed in Section (D)(3) of the Appendix) is not included in this table since Fairmount Court is not a named Complainant in these consolidated proceedings.

³⁸ See, e.g., *Tyrone Brown v. Philadelphia Gas Works*, Docket No. F-2018-2641015 (Initial Decision issued March 20, 2018; Final Order entered May 17, 2018); and *Sythierno Mansour v. Philadelphia Gas Works*, Docket No. C-2016-2528326 (Initial Decision issued August 19, 2016; Final Order entered October 25, 2016).

1 Based on the advice of Counsel, I will not be responding to claims that predate December
2 11, 2012.

3 **III. ADDITIONAL ISSUES**

4 **A. Credits Versus Refunds**

5 **Q. PGW PROPOSED, IN YOUR REMAND DIRECT TESTIMONY OF OCTOBER**
6 **31, 2022, THAT PGW APPLY CREDITS TO THE VARIOUS ACCOUNTS (AS**
7 **OPPOSED TO IMMEDIATELY ISSUING A CHECK/REFUND) TO THE**
8 **COMPLAINANTS. PGW ST. NO. 1 AT 10-12. DID EITHER MR. HANSEN OR**
9 **MS. PULLEY RESPOND TO THAT PROPOSAL?**

10 **A.** No. it is reasonable for PGW to apply credits to the various accounts upon a final
11 Commission order in these proceedings. PGW should only issue a refund (i.e., payment
12 of money owed by check or wire transfer) if the gas accounts were closed.

13 **IV. CONCLUSION**

14 **Q. PLEASE SUMMARIZE PGW'S POSITIONS.**

15 **A.** PGW's position is that the amount of credits, refunds and/or damages being claimed by
16 SBG are overstated and more than offset by the amounts owed by the Complainants for
17 unpaid gas bills.

18 • A detailed investigation of each of Ms. Pulley's 104 claims in SBG St. No. 2 is
19 discussed in the Appendix to this testimony.

20 • PGW's position on SBG's outstanding balances is summarized in Exhibit BLC-
21 14.

22 • The summary of PGW's calculations of the credits owed to the Complainants
23 regarding partial payments can be found in PGW Surrebuttal Table 1, above.

- 1 • The summary of PGW’s calculations on the credits owed for the difference in
- 2 accrued interest paid on judgments (docketed liens) can be found in PGW
- 3 Surrebuttal Tables 2 and 3, above.

- 4 • The summary of PGW’s calculations of the money owed to the complainants
- 5 regarding overpayments/credits based on the Complainant’s bill and/or
- 6 accounting allegations can be found in PGW Surrebuttal Table 4, above.

7 The outstanding balances owed to PGW will still exceed \$1.4 million dollars even after

8 the application of the credits owed as calculated by PGW in PGW Surrebuttal Tables 1

9 through 4.

Outstanding Balances Owed to PGW as of December 31, 2023	\$1,781,552.99	Exhibit BLC-14
Less:		
Partial Payment Recalculations	\$73,595.75	PGW Surrebuttal Table 1
Different Interest Paid on Judgments, 2012 Complaints	\$200,041.18	PGW Surrebuttal Table 2
Different Interest Paid on Judgments, 2015 Complaints	\$85,155.71	PGW Surrebuttal Table 3
Billing, Accounting or Other Errors	\$3,000.12	PGW Surrebuttal Table 4
Adjusted Outstanding Balances Owed to PGW as of December 31, 2023	\$1,419,760.23	

10

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

12 A. Yes. However, I reserve the right to supplement this testimony.

NARRATIVE DISCUSSION
RESPONDING TO SBG ST. NO. 2

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INTRODUCTION

This narrative discussion responds to the Remand Rebuttal Testimony of Samantha Pulley, Esq. (“SBG St. No. 2”) on behalf of Colonial Garden Realty Co., L.P. (“Colonial Garden”), Simon Garden Realty Co., L.P. (“Simon Garden”), Elrea Garden Realty Co., L.P. (“Elrea Garden”), Fairmont Manor Realty Co., L.P. (“Fairmont Manor”), Fern Rock Realty Co., L.P. (“Fern Rock”), Marchwood Realty Co., L.P. (“Marchwood”), Marshall Square Realty Co., L.P. (“Marshall Square”), Oak Lane Realty Co., L.P. (“Oak Lane”), and SBG Management Services, Inc.¹ (“Management Company”).

BACKGROUND

The terms “Complainants” or “SBG” collectively refers Colonial Garden, Simon Garden, Elrae Garden, Fairmount Manor, Marshall Square, Marchwood, Oak Lane, Simon Garden and the Management Company.

1. HUD-1 Settlement Statements; Role of Escrow Agents

HUD-1 Settlement Statements (“HUD-1”) are documents that list all charges and credits to the buyer and to the seller for the sale (or settlement) of one or more properties. A HUD-1 can also list all charges and credits between a borrower and a mortgage lender in a refinancing of one or more properties.

Ms. Pulley references various HUD-1s for the transactions (sale or refinancing) of the Complainants’ properties. Specifically, Ms. Pulley notes the amounts shown on the HUD-1 as being withheld by the Complainants’ escrow agent. Ms. Pulley also references the amounts shown in PGW’s account statements (Exhibit SAP-2) as being received by PGW for the

¹ PGW notes that the Management Company changed its name in 2016 to SBG Management Services, PA, Inc. See Exhibit BLC-1.

Complainants' accounts. Her claims for credits (or refunds) are based on the difference between the amount shown on the HUD-1 and the amounts shown in PGW's account statements.

PGW has no control over the amount of money shown on the HUD-1s as being withheld by the Complainants' themselves or their escrow agent(s). PGW is not a party to any of the Complainants' real estate transactions. Complainants and their escrow agent should investigate the debts and obligations as stated on a HUD-1, including any debts or liens by PGW on said property for unpaid utility service. PGW has no obligation to do so as it is not a participant in the real estate transaction. PGW is not provided a copy of HUD-1s either before or after a transaction and does not review the HUD-1s for transactions of PGW's existing or former customers of record.

PGW may provide information on the amounts owed to PGW by the Complainants or their escrow agent if such information is requested by the Complainants or escrow agent. The seller/borrower or their mortgage lender, real estate title search company or escrow agent may contact PGW to request a "pay-off amount."² The pay-off amount includes all outstanding amounts owed to PGW, whether or not secured by a judgment (docketed lien), up to a "paid through date." That paid through date is not a final bill which means that additional charges may be imposed for additional metered usage after said date. All outstanding amounts and judgments held by PGW will be removed if the payment of the pay-off amount is made by the paid through date. The removal of the undocketed liens and judgments (docketed liens) will "clear" the title — of claims by PGW — to the properties being sold or refinanced. "Clearing" the title means that

² The pay-off information provided by PGW is based on the property and owner information provided by the abstract agency. An abstract agency's failure to provide accurate information could affect the accuracy of the pay-off information reported by PGW.

PGW would not be able to come forward (after the transaction) and assert claims or rights against the property based on unpaid gas bills incurred prior to the transaction under the Lien Law.³ Such claims or rights would include being able to have the sheriff sell the property at a public sale in order to be paid for the unpaid gas bills.⁴ To prevent PGW (or others) from coming forward and making claims against the property, buyers or mortgage lenders will only pay for or loan money on a title that is cleared. It is buyers or lenders, and not PGW, that require clear title for a real estate transaction.

With or without information from PGW, the escrow agent may withhold more or less money. The escrow agent has an obligation to buyers and/or lenders to request updated and accurate amounts owed to PGW, and to withhold and furnish payment of such amounts to clear title. However, that amount could be more or less than the pay-off amounts, if any, provided by PGW based on a number of factors outside of PGW's control, such as the lack of a pay-off request, the date of pay-off request compared to the closing and payment dates, the accuracy of information provided by requester, changes by the parties to the real estate transaction, etc. The amount being withheld may also differ, if the settlement did not occur by the date shown on the Pay-Off Amount (as already explained). Or, if no payoff request was made at all to PGW prior to a sale or refinancing, the seller/refinancer's obligations to PGW may not even be listed on the HUD-1.

As noted above, PGW has no control over the closing of its utility customers' real estate transactions. PGW is not a party to real estate transactions (sales or refinancings) of PGW's

³ *City of Philadelphia v. Perfetti*, 119 A.3d 396, 400 (Pa. Cmwlth. 2015) (stating without explanation that "the MCTLA does not contain a statute of limitations, allowing a municipality to file a lien to secure municipal debts for utilities at any time. [citing] 53 P.S. § 7432").

⁴ *See, e.g.*, 53 P.S. §§ 7106(c), 7193.2, 7283.

existing or former customers of record. The sale transactions were between the Complainants, as sellers, and the buyers of the Complainants' properties, as was the case with Colonial Garden, Elrae Garden, Fairmount Manor, Fairmount Court and Simon Garden (Chew Avenue only). The refinancing transactions were between the Complainants, as the borrowers and their mortgage lenders, as was the case with Fern Rock, Marchwood, Marshall Square, Oak Lane and Simon Garden (Mugrace Street).

PGW has no control over the timing and amount of money sent by SBG or SBG's escrow agent to PGW. PGW is not automatically informed when a transaction occurs. Payoff requests could be made for transactions that do not close. Payoff requests could be for informational purposes. Or if parties to the transaction fail to do so, no payoff request may be made at all. So, the amount shown in a pay-off request or a HUD-1 does not automatically mean that the amounts listed were sent to PGW. The only "paid" amount that is verifiable is the amount listed by PGW as being actually received by PGW.

2. Fairmount Manor Versus Fairmount Court

Fairmount Manor is different legal entity than Fairmount Court.

Ms. Pulley testified that, in 2011, Fairmount Manor (defined above) transferred certain properties (known as 700-08 N. Marshall Street, and 711-19 N. 7th Street) to a separate legal entity, Fairmount Court Realty Co., L.P. ("Fairmount Court"). SBG St. No. 2 at 4, 10. Fairmount Manor continued to own the properties known as 650 Fairmount Ave., 601-43 N. Marshall Street. *Id.*

To acknowledge the distinction emphasized by Ms. Pulley,⁵ this analysis as well as PGW's surrebuttal testimony (PGW St. No. 1-SR) separates Fairmount Manor from Fairmount Court. That separation was not always clear in all of PGW's prior testimony exhibits or the prior testimony and exhibits of Mr. Hanson on behalf of SBG. PGW believes that the separation is necessary for reasons that will be discussed in Section D.1.

3. Building Accounts versus Apartment Accounts

Ms. Pulley separated Fairmount Manor's accounts into two (2) categories, as shown on Exhibit BLC-22. Those categories are the "Building Accounts" and the "Apartment Accounts."

- The Building Accounts are "buildings" labeled as "A" through "J." Exhibit BLC-22; SBG St. No. 2 at 11, 15.
- The Apartment Accounts are buildings/apartments labeled as "H2", "H4," "H8," "H12" "I2," "I4" and "I11." Exhibit BLC-22; Exhibit BLC-23; SBG St. No. 2 at 11, 15.

Ms. Pulley's opinion that neither Fairmount Manor nor SBG has any responsibility or obligations for the Apartment Accounts is premised on her conclusion that neither Fairmount Manor nor SBG was the customer of record for any of the Apartment Accounts at any time. Her conclusion is not correct.

⁵ The distinction contradicts prior testimony (and findings) that Fairmount Manor Realty Co., L.P., was the owner of the apartment complex located at 650 Fairmount Avenue, Philadelphia, PA 19123, 601-643 N. Marshall Street, Philadelphia, PA 19123, and 700-708 Marshall Street, Philadelphia, PA 19123. *See 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, Initial Decision dated October 21, 2015 at Finding of Fact No. 3.*

However, the current outstanding balance that Ms. Pulley disputes reflects only the outstanding amounts for the times that Fairmount Manor/SBG were the customer(s) of record for the Apartment Accounts.

The account summaries provided by PGW show that Fairmount Manor and/or SBG were the customer(s) of record for specific periods of time. Exhibit BLC-22; Exhibit BLC-23. Fairmount Manor and/or SBG knew or should have known that they were responsible for gas service because Fairmount Manor and/or SBG were receiving bills from PGW for gas service to properties owned by Fairmount Manor. Each of the Apartment Accounts shows that Fairmount Manor/SBG owe PGW for unpaid bills for when they were the customer(s) of record. Exhibit BLC-22; Exhibit BLC-23.

There were other times when tenants were the customers of record for the Apartment Accounts. Exhibit BLC-23. None of the amounts associated with tenants being the customer of record for these accounts are included on Exhibit BLC-22 or Exhibit BLC-23.

4. Difference in Interest Paid on Vacated Judgments

PGW St. No. 1-SR will review PGW's legal objections to Complainants' claims for damages based on the difference between the amount of interest paid at the incorrect interest rate (of 18% per annum) and the correct interest rate (of 6% per annum) for vacated liens.

5. The Start Date For The 2015 Complaints

Counsel has advised that claims that predate December 11, 2012 are beyond the limitations period stated in the Order dated October 10, 2023. In other words, claims that predate December 11, 2012 are being brought more than three years from the start date of the 2015

Complaints. I am also advised by Counsel that Ordering Paragraph 6 and Section 3314(a) of the Public Utility Code divest the Commission of jurisdiction to hear or consider claims that arose before December 11, 2012.⁶

DISCUSSION

A. COLONIAL GARDEN

1. Claim For Unexplained Transfer

Ms. Pulley claims that the Complainants are owed \$37,835.33 due to the “unexplained” transfer of credits from Colonial Garden’s M1 Account on February 8, 2018. SBG St. No. 2 at 6-7; Exhibit SAP-2; Exhibit SAP-4; Exhibit SAP-5.

That claim is without merit. The Complainants are not entitled to any credit or refund of the \$38,334.85 that was transferred from Colonial Garden’s M1 Account, since the transfers were used to pay off all of Colonial Garden’s active and inactive accounts.

Colonial Garden sold its properties on December 17, 2017, according to Ms. Pulley. SBG St. No. 2 at 6. Following that December sale, there was a credit (overpayment) on Colonial Garden’s M1 Account of \$37,835.33. That credit (overpayment) was removed by three (3) transfers on February 8, 2018, which brought all of Colonial Garden’s active and inactive accounts/service agreements to zero (\$0.00). Exhibit BLC-18.

Payments totaling \$129,096.66 were made by or on behalf of Colonial Garden and were received by PGW on December 29, 2017. Exhibit BLC-17. Those payments appear to be part of the proceeds from the sale of Colonial Garden’s properties on December 17, 2017. Exhibit BLC-

⁶ See, e.g., *Tyrone Brown v. Philadelphia Gas Works*, Docket No. F-2018-2641015 (Initial Decision issued March 20, 2018; Final Order entered May 17, 2018); and *Sythierno Mansour v. Philadelphia Gas Works*, Docket No. C-2016-2528326 (Initial Decision issued August 19, 2016; Final Order entered October 25, 2016).

18. With that in mind, those payments were intended to bring all of Colonial Garden’s active and inactive accounts (and service agreements) to zero.

The payments of \$129,096.66 were posted handled in three (3) parts:

First, the payment of \$80,698.21 was posted to Colonial Garden’s then-active service agreement (1375369694) on Colonial Garden’s M1 Account. Exhibit BLC-18; Exhibit SAP-2.

That payment was applied as follows:

Colonial Garden M1 Account Exhibit BLC-18		
Outstanding Balance	December 5, 2017	\$41,897.90
Payment Applied	January 3, 2018	(\$80,698.21)
Bill (Pro-Rated)	January 31, 2018	\$465.46
Remaining Credit	January 31, 2018	(\$38,334.85)

On February 8, 2018, consistent with the sale of Colonial Garden’s properties, the above-described remaining credit of \$38,334.85 on Colonial Garden’s M1 Account was transferred and applied to three other service agreements on Colonial Garden’s Accounts:

- \$22,096.61 was transferred to a then-inactive service agreement (8318086000) to bring that service agreement — with certain unpaid balances from 2017 — to zero;
- \$15,738.72 was transferred to a second then-inactive service agreement (9307730647) to bring that service agreement — with certain unpaid balances from 2017 — to zero; and,
- \$499.52 was transferred to Colonial Garden’s other then-active service agreement (4018739567) on Colonial Garden’s M2 Account to bring that service agreement to zero.

Second, the payment of \$48,322.55 was posted to a second then-active service agreement (4018739567) on Colonial Garden’s M2 Account. Exhibit BLC-18 at 3.

Colonial Garden M2 Account Exhibit BLC-18		
Outstanding Balance	December 5, 2017	\$48,322.55
Payment Applied	January 3, 2018	(\$48,322.55)
Bill (Pro-Rated)	January 31, 2018	\$499.52
Incoming Transfer*	February 8, 2018	(\$499.52)
*This incoming transfer is the third bullet point described above		

Third, the remaining \$75.90 was applied to a prior service agreement (“SA”) for Colonial Garden’s account for 5425-7 Wayne Ave, M2 (Account, 6128000245; SA 8095471529). Exhibit BLC-18. This older service agreement as well as the then-inactive service agreements (8318086000, 9307730647) were not part of the account summaries compiled by Ms. Pulley in Exhibit SAP-2 because they had been fully paid and closed in 2018.

PGW disagrees with the implication by Ms. Pulley that the transfers on February 8, 2018 should not have taken place. Exhibit BLC-18; Exhibit SAP-2. All three (3) transfers on February 8, 2018 totaling \$38,334.85 were needed to bring all of Colonial Garden’s accounts/SAs to zero following the December 2017 sale of Colonial Garden’s properties. Ms. Pulley does not challenge the transfer of \$499.52 to zero out Colonial Garden’s M2 Account. However, Ms. Pulley does challenge the other two (2) transfers that total \$37,835.33 (\$22,096.61 plus \$15,738.72). SBG St. No. 2 at 6-7; Exhibits SAP-2. If those two (2) transfers are refunded, Colonial Garden would then owe \$37,835.33 to PGW in order to zero out Colonial Garden’s above-described inactive service agreements (8318086000, 9307730647) as well as late payment charges from February 8, 2018 on the unpaid amounts.

2. Claim For Charges/Balances After The Sale (1)

Ms. Pulley claims that Colonial Garden does not owe any amount to PGW following the December 2017 sale of Colonial Garden’s properties and argues that the Complainants are owed

a credit of \$3,995.05 (\$964.98 plus \$3,030.07) on Colonial Garden's M1 accounts. SBG St. No. 2 at 5-6.

The claim for a credit is wrong. Colonial Garden does not owe any amount to PGW, since Colonial Garden's accounts/service agreements had zero balances in February 2018, as explained above in Section A.1. PGW concludes that Complainants are not owed credits on Colonial Garden's M1 accounts. The balances of zero, as shown on Exhibit BLC-14 and Exhibit BLC-3 are correct.

Colonial Garden sold its properties on December 17, 2017, as explained above in Section A.1. The prior owner remains responsible for gas used at the property until PGW is notified of the end of service for the prior owner and the start of service for the new owner. For Colonial Garden that was done in January 2018, as evidenced by the prorated bill for January 2018. Exhibit BLC-18. Colonial Garden was issued a final bill (on January 31, 2018) for 17 days of service. Exhibit BLC-17. Charges related to the new owner of the property at 5425-5427 Wayne Avenue were sent to the new owner, not to Colonial Garden/SBG.

Two prior Exhibits contain an error regarding Colonial Garden's M1 account. For that account, Exhibit BLC-6 and Exhibit BLC-12 erroneously (and inadvertently) contain charges totaling \$3,995.05 that are related to the new owner of the property. The earlier Exhibit, Exhibit BLC-3, correctly stated that the balances as of October 2022 for Colonial Garden's M1 account are zero. The error occurred in compilation of information for Exhibits BLC-6 and BLC-12. There was no error in PGW's billing or accounting, which continued to reflect a zero balance for Complainants. The outstanding balance information was corrected in Exhibit BLC-14, which again shows that balance on Colonial Garden's M1 account is zero.

Complainants are not entitled to any credit or refund of the \$3,995.05 (\$964.98 plus \$3,030.07) simply because that amount was shown on PGW Exhibit BLC-12. PGW is not seeking to have Colonial Garden/SBG pay the Colonial Garden M1-related amounts shown on Exhibit BLC-6 or Exhibit BLC-12. *See* Exhibit BLC-18. That being said, the M1-related amounts shown on Exhibits BLC-6 and BLC-12 were not paid by (or on behalf of) Colonial Garden, and Colonial Garden should not be credited or refunded these amounts. Directing a credit or refund on amounts not paid by Colonial Garden would be a windfall for Colonial Garden.

3. Claim For Charges/Balances After The Sale (2)

Ms. Pulley claims that Colonial Garden does not owe any amount to PGW following the December 2017 sale of Colonial Garden's properties and argues that the Complainants are owed a credit of \$2,788.32 on Colonial Garden's M1 accounts. SBG St. No. 2 at 5-6.

The claim for a credit is wrong. Colonial Garden does not owe any amount to PGW, since Colonial Garden's accounts/SAs had zero balances in February 2018, as explained above in Section A.1. PGW concludes that Complainants are not owed credits on Colonial Garden's M2 accounts. The balances of zero, as shown on Exhibit BLC-14 and Exhibit BLC-3 are correct.

Colonial Garden sold its properties on December 17, 2017, as explained in Section A.1.

Charges related to the new owner of the property at 5425-5427 Wayne Avenue were sent to the new owner, not to Colonial Garden/SBG, as explained in Section A.2.

Two prior Exhibits contain an error regarding Colonial Garden's M2 account. For that account, Exhibit BLC-6 and Exhibit BLC-12 erroneously (and inadvertently) contain charges

totaling \$2,788.32 that are related to the new owner of the property. The earlier Exhibit, Exhibit BLC-3, correctly stated that the balances as of October 2022 for Colonial Garden's M2 account are zero. The error occurred in the compilation of information for Exhibits BLC-6 and BLC-12. There was no error in PGW's billing or accounting, which continued to reflect a zero balance. The outstanding balance information was corrected in Exhibit BLC-14, which again shows that the balance on Colonial Garden's M2 account is zero.

Complainants are not entitled to any credit or refund of the \$2,788.32 simply because that amount was shown on PGW Exhibit BLC-12. PGW is not seeking to have Colonial Garden/SBG pay the Colonial Garden M2-related amounts shown on Exhibit BLC-6 or Exhibit BLC-12. *See* Exhibit BLC-18. That being said, the M2-related amounts shown on Exhibit BLC-6 or Exhibit BLC-12 were not paid by (or on behalf of) Complainants or Colonial Garden, and Colonial Garden should not be credited or refunded these amounts. Directing a credit or refund on amounts not paid by Colonial Garden would be a windfall for Colonial Garden.

4. Claim For Payments From Escrow Agent To PGW

Ms. Pulley states that \$129,096.66 was withheld by Colonial Garden's/SBG's escrow agent for the December 2017 sale of Colonial Garden's properties and claims that \$75.90 is missing. SBG St. No. 2 at 6; Exhibit SAP-2.

That claim is without merit. PGW correctly applied the amounts sent to PGW for Colonial Garden's gas accounts. There is no missing money.

The HUD-1 shows that \$129,096.66 was withheld by Colonial Garden's/SBG's escrow agent for the December 2017 sale of Colonial Garden's properties. SBG St. No. 2 at 6; Exhibit SAP-3.

The day of closing, PGW received a Pay-Off Request. Exhibit BLC-17; SBG St. No. 2 at 6. PGW's response to the Pay-Off Request indicated that \$129,096.66 was owed to PGW. Exhibit BLC-17.

The HUD-1 reflects the withholding of \$129,096.66 by Colonial Garden's/SBG's escrow agent. PGW received a (pay-off) payment of \$129,096.66 on December 29, 2017. Exhibit BLC-17. PGW applied \$129,020.76 on January 3, 2018 to Colonial Garden's active accounts, as explained in Section A.1 above. Exhibit BLC-17; Exhibit BLC-18; Exhibit SAP-2 at 251.

Complainants are not entitled to any credit or refund for the difference between the amounts shown the HUD-1 for the December 2017 sale of Colonial Garden's properties and the amounts shown on PGW's account summaries as being received by PGW. The \$75.90 is not missing. Ms. Pulley's compiled account summary (Exhibit SAP-2) does not contain information on older, previously closed service agreements. So, it appears that Ms. Pulley did not realize that \$75.90 was applied to an older/prior service agreement for Colonial Garden's account for 5425-7 Wayne Ave, M2.

5. Payments Of Accrued Interest On Vacated Gas Liens

Ms. Pulley states that she was asked to examine documents to determine if vacated gas liens had been paid. SBG St. No. 2 at 2, 6. She implies that the interest that accrued on vacated liens was paid by or on behalf of Colonial Garden and that the Complainants are entitled to credits (or refunds) of the difference between the amount of interest paid at the incorrect interest rate (of 18% per annum) and the correct interest rate (of 6% per annum).

The implication is wrong, since Colonial Garden did not pay all of the interest that accrued (at the incorrect interest rate of 18% per annum) on the vacated liens.

The vacated liens that had been recorded against Colonial Garden's properties are described in Exhibit BLC-17, which also lists the transactions (refinancings and/or sales) regarding Colonial Garden's properties.

2012 Complaints

Between May 11, 2008 and December 10, 2012, four (4) liens were vacated by PGW, as shown in Exhibit BLC-16, Exhibit BLC-17 and in the below table.

Colonial Garden, 2012 PUC Complaints (May 11, 2008 and December 10, 2012)						
	CCP Docket No	Date Lien Was Filed	Face Amount of Lien	Date Lien Was Vacated/Satisfied		Accrued Interest at 1.50%
1	90635842	9-Jul-09	\$131,983.18	Vacated	23-Aug-09	\$2,969.62
2	100531545	14-May-10	\$74,368.76	Vacated	22-Nov-10	\$7,139.40
3	101135001	22-Nov-10	\$30,183.76	Vacated	22-Nov-10	\$0.00
4	91231033	17-Dec-09	\$66,062.14	Vacated	04-Aug-11	\$19,653.49
August 31, 2011: Closing on refinancing of Colonial Garden's properties						
Subtotal, Vacated			\$302,597.84			\$29,762.51
Totals			\$302,597.84			\$29,762.51
Consolidated Total			\$332,360.35			

There are no documents showing that Colonial Garden/SBG actually paid the incorrect interest rate on the above-described vacated liens. PGW did not locate any payments or transactions related to the vacating of those liens. Ms. Pulley did not describe any payments or transactions directly related to those liens.

In fact, each of those liens were vacated before the August 2011 refinancing. The August 2011 refinancing is not mentioned or referenced in Ms. Pulley’s testimony. Each of those liens were vacated well before payments were received by PGW in November 2011.⁷ Exhibit SAP-2. The amount of those payments (\$212,663.48, as shown on Exhibit SAP-2) is less than the face amount of the vacated liens. So, those payments do not show that Colonial Garden/SBG paid both [a] the face amount of those vacated liens; and [b] the interest that accrued on those vacated liens after they were docketed.

2015 Complaints

After December 11, 2012, two (2) liens were vacated by PGW as shown in Exhibit BLC-16 and Exhibit BLC-17, and in the below table.

Colonial Garden, 2015 PUC Complaints (December 11, 2012 and May 2, 2023)						
	CCP Docket No	Date Lien Was Filed	Face Amount of Lien	Date Lien Was Vacated/Satisfied		Accrued Interest at 1.50%
1	130632839	29-Jun-13	\$12,771.74	Vacated	16-Jul-13	\$108.56
2	130632840	29-Jun-13	\$10,508.68	Vacated	16-Jul-13	\$89.32
December 17, 2017: Closing on sale of Colonial Garden's properties						
Subtotal, Vacated			\$23,280.42			\$197.88
Totals			\$23,280.42			\$197.88
Consolidated Total			\$23,478.30			

⁷ It was previously found that between “May 2009 and December 2012, only one payment was made on Colonial Garden’s Accounts. ... [That] payment was made on November 4, 2011.” C-2012-2304183 (Colonial Garden); C-2012-2304324 (Simon Garden), Initial Decision of Administrative Law Judge (ALJ) Eranda Vero, dated August 21, 2015 and issued September 17, 2015 at FF 52-53. Each of those liens was vacated before that payment was received by PGW.

There are no documents showing that Colonial Garden/SBG actually paid the incorrect interest rate on the above-described vacated liens. PGW did not locate any payments or transactions related to the vacating of those liens. Ms. Pulley did not describe any transactions directly related to those liens in July 2013.

Each of the above-described liens was vacated before payments were received by PGW in August 2013. Exhibit SAP-2. The amount of those payments (\$10,126.31, as shown on Exhibit SAP-2) is less than the face amount of the vacated liens. So, those payments do not show that Colonial Garden/SBG paid both [a] the face amount of those vacated liens; and [b] the interest that accrued on those vacated liens after they were docketed. Each of these liens were also vacated more than one year after the August 2011 refinancing and before the December 2017 sale.

6. Claim For Recalculated Partial Payments

Ms. Pulley claims that the Complainants are owed credits due to the recalculation of partial payments. In doing so, she complains that credits totaling \$1,160.37 have not been paid or otherwise applied to Colonial Garden's accounts. SBG St. No. 2 at 7; Exhibit SAP-4.

The amount of credits owed due to the recalculation of partial payments is being litigated in this proceeding. PGW's position is set forth in PGW Surrebuttal Table 1 and Exhibit BLC-15, which show the correct recalculation of credits owed due to recalculated partial payments using the October 10, 2023 ordered start date of December 11, 2012 and the end date of January 24, 2020.

It is incorrect for Ms. Pulley to complain that the recalculated late payment changes have not been credited by PGW in her May 2023 testimony when the Complainants are disputing

PGW’s recalculations by way of Mr. Hanson’s direct, rebuttal and surrebuttal testimony, and no ruling has been made and entered by the Commission directing credits. There is no obligation to provide credits during the litigation on disputed amounts in that litigation.

B. ELRAE GARDEN

1. Claim For Account Credit (1)

Ms. Pulley claims that the Complainants are owed \$2,856.80 due to a credit on Elrae Garden’s M1 Account for 3608 Spring Garden Street. SBG St. No. 2 at 8-9; Exhibits SAP-2, SAP-4 and SAP-6.

PGW agrees that there is a credit on Elrae Garden’s M1 Account for 3608 Spring Garden Street. PGW disagrees that the amount of the credit should be \$2,856.80, since that amount was reduced by a subsequent prorated bill.

Elrae Garden sold its properties on September 7, 2015, according to Ms. Pulley. SBG St. No. 2 at 7. Following that sale, a payment of \$7,487.39 was made for Elrae Garden’s M1 Account for 3608 Spring Garden Street.

Elrae Garden	3610 Spring Garden, M1	
One Check, September 21, 2015	\$7,487.39	Exhibit BLC-20; Exhibit SAP-2 at 224
Retained by PGW	\$7,487.39	

That payment/check was applied as follows:

Elrae Garden, 3608 Spring Garden Street M1 Account Exhibit BLC-20		
Outstanding Balance	September 1, 2015	\$4,630.59
Payment Applied	September 21, 2015	(\$7,487.39)
Remaining Credit, as of	September 21, 2015	(\$2,856.80)
Bill (1)	October 1, 2015	\$83.28
Bill (2)	October 31, 2015	\$47.03
Bill (3)	December 1, 2015	\$25.04
Bill (4)	January 4, 2016	\$20.41
Bill (5)	February 2, 2016	\$20.42
Pro-Rated Bill (6)	February 20, 2016	\$22.00
Remaining Credit, as of	February 20, 2016	(\$2,638.62)

The credit (of \$2,856.80) was properly reduced by bills for continued service. The prior owner remains responsible for gas used at the property until PGW is notified of the end of service for the prior owner and the start of service for the new owner. Elrae Garden sold its properties in September 2015, as noted. PGW was informed of the ending/starting of service in February 2016, as evidenced by the prorated bill for February 2016. Exhibit BLC-20. PGW is neither responsible nor accountable for the delay of the old owner (Elrae Garden/SBG) and/or the new owner to request the transfer of the gas accounts to the new owner. So, the Complainants have not presented a valid claim for the unreduced credit of \$2,856.80.

That being said, and as will be discussed in Section B.3, PGW will partially remove the charges from the October 1, 2015 bill and will remove all of the charges from the other five (5) bills (from October 31, 2015 to February 20, 2016), so that the credit on this account would be \$2,837.37.

The credit on Elrae Garden's M1 Account for 3608 Spring Garden Street was not automatically returned to Elrae Garden/SBG due to the continued litigation between Elrae Garden and PGW. The continued existence of the 2015 Complaint means that outstanding amounts, such as the above-described credit, as are held in a disputed status (or a "dispute bucket") until the complaint is resolved.

Ms. Pulley has raised challenges to the six (6) subsequent bills for Elrae Garden's M1 account for 3608 Spring Garden Street. Section B.3 will discuss in greater detail the removal of certain charges. Each of the "disputed" bills are discussed in Section B.3 below. The bill dated October 31, 2015 for \$47.03 is also discussed in Section B.4 below. The bills dated December 1, 2015 for \$25.04, January 4, 2016 for \$20.41, February 2, 2016 for \$20.42, and February 20, 2016 for \$22.00 are also discussed in Section B.5 below.

2. Claim For Account Credit (2, 3)

Ms. Pulley claims that the Complainants are owed \$8,517.27 (\$4,753.12 plus \$3,764.15) due to credits on Elrae Garden's M1 and M2 accounts for 3610 Spring Garden Street. SBG St. No. 2 at 8; Exhibit SAP-2.

This claim is incorrect. There is no reason to direct a credit or refund for \$8,517.27 (\$4,753.12 plus \$3,764.15) since those funds were already returned (by way of cancelled payments) on November 3, 2015. The return of those funds was acknowledged in Exhibit SAP-2, which was compiled by Ms. Pulley.

3610 Spring Garden Street, M1

Elrae Garden sold its properties on September 7, 2015. Following that sale, payments were received (totaling, \$9,506.24) and cancelled (\$4,753.12) by PGW for Elrae Garden's account for 3610 Spring Garden, M1:

Elrae Garden	3610 Spring Garden, M1	
Two Checks, September 21, 2015	\$4,753.12	Exhibit BLC-20; Exhibit SAP-2 at 224
	\$4,753.12	Exhibit BLC-20; Exhibit SAP-2 at 224
Cancelled payment, November 3, 2015	(\$4,753.12)	Exhibit BLC-20; Exhibit SAP-2 at 226
Retained by PGW	\$4,753.12	

PGW should not be required to issue credit for a payment that PGW has already returned to the payor. PGW retained \$4,753.12, as shown above. Cancelling the (second) check/payment of \$4,753.12 returned the funds to the payor of the check. Cancellation was done because that check was a duplicate payment. The cancellation of the payment, on November 3, 2015, is shown on Exhibit BLC-20 as well as on Exhibit SAP-2.

Ms. Pulley ignored the fact that the \$4,753.12 was already returned (in November 2015). The claim for \$4,753.12 appears to be based solely on the accounting line for September 21, 2015. Exhibit BLC-20; Exhibit SAP-2. Ms. Pulley made no effort to reconcile that line with the following cancelled payment for the exact amount. Nor was an effort made to acknowledge or consider the impact of subsequent bills on that credit. In fact, Ms. Pulley's claim fails to acknowledge or consider the subsequent bills on Elrae Garden's account for 3610 Spring Garden, M1. Once the (second) check for \$4,753.12 was cancelled, there was an outstanding

balance on the \$92.35 from the bills dated October 1, 2015 and October 31, 2015. Those bills are discussed in Sections B.3 and B.4 below.

3610 Spring Garden Street, M2

Elrae Garden sold its properties on September 7, 2015. Following that sale, payments were received (totaling, \$4,933.89) and cancelled (\$3,764.15) by PGW for Elrae Garden's account for 3610 Spring Garden, M2:

Elrae Garden	3610 Spring Garden, M2	
Two Checks, September 21, 2015	\$1,169.74	Exhibit BLC-20; Exhibit SAP-2 at 224
	\$3,764.15	Exhibit BLC-20; Exhibit SAP-2 at 224
Cancelled payment, November 3, 2015	(\$3,764.15)	Exhibit BLC-20; Exhibit SAP-2 at 226
Retained by PGW	\$1,169.74	

PGW should not be required to issue a credit for a payment that PGW has already returned to the payor. PGW retained \$1,169.74, as shown above. Cancelling the check/payment of \$3,764.15 returned the funds to the payor of the check. Cancellation was done because that check was an overpayment. The cancellation of the payment, on November 3, 2015, is shown on Exhibit BLC-20 as well as on Exhibit SAP-2.

Ms. Pulley ignored the fact that the \$3,764.15 was already returned (in November 2015). The claim for \$3,764.15 appears to be based solely on the accounting line for September 21, 2015. Exhibit BLC-20; Exhibit SAP-2. Ms. Pulley made no effort to reconcile that line with the

cancelled payment for that exact amount. In fact, the cancellation of that payment brought the account to a zero balance.

3. Claim For Charges/Balances After The Sale (1)

Ms. Pulley claims that Elrae Garden does not owe any amount to PGW following the September 2015 sale of Elrae Garden's properties and argues that the Complainants are owed a credit of \$361.50 on Elrae Garden's accounts based on the delay in prorating the final bill. SBG St. No. 2 at 7-9.

This claim is without merit. No credit should be given based on a retroactive proration of a bill. The delay in proration was not caused by PGW. An earlier bill could have been prorated if PGW had been informed of the service termination/transfer before the issuance of said bill.

Elrae Garden sold its properties on September 7, 2015, according to Ms. Pulley.

Here, Ms. Pulley is challenging the six (6) subsequent bills for Elrae Garden's M1 account for 3608 Spring Garden Street as well as the six (6) subsequent bills for Elrae Garden's M1 account for 3610 Spring Garden Street. Those twelve bills total \$397.72, as shown below.

Elrae Garden Exhibit BLC-20; Exhibit SAP-2		
	3608 Spring Garden Street, M1	3610 Spring Garden Street, M2
Date of Bill	Bill, Total Amount⁸	Bill, Total Amount
October 1, 2015	\$83.28	\$71.94
October 31, 2015	\$47.03	\$20.41
December 1, 2015	\$25.04	\$21.79 (\$20.41 with LPC of \$1.38)
January 4, 2016	\$20.41	\$22.10 (\$20.41 with LPC of \$1.69)
February 2, 2016	\$20.42	\$22.41 (\$20.42 with LPC of \$1.99)
February 20, 2016	\$22.00	\$20.89
Subtotals	\$218.18	\$179.54
	Total	\$397.72
*The bills for February 20, 2016 were prorated and were for 17 days of service		

Ms. Pulley asserts that the bills dated October 1, 2015 should have been prorated between Elrae Garden and the new owner. This would mean that Elrae Garden/SBG should have been charged a total \$36.218 (\$19.432 and \$16.786), as opposed to the \$397.72 shown in the above table.

Position from SBG St. No. 2		
	3608 Spring Garden Street, M1	3610 Spring Garden Street, M2
Date of Bill	Bill, Total Amount	Bill, Total Amount
October 1, 2015	\$19.432	\$16.786
October 31, 2015	\$0	\$0
December 1, 2015	\$0	\$0
January 4, 2016	\$0	\$0
February 2, 2016	\$0	\$0
February 20, 2016	\$0	\$0
Subtotals	\$19.432	\$16.786
	Total	\$36.218

⁸ The bills in this column are also discussed in Section B.1 above.

PGW disagrees that PGW's actions caused the problem with prorating the bills after the September 2015 sale of Elrae Garden's properties. PGW did not retroactively prorate the first bill after the transaction through February 2016 when the meter was removed for Elrae Garden's accounts. The delay in proration was not caused by PGW. The October 1, 2015 bills could have been prorated if PGW had been informed of the service termination/transfer before the issuance of those bills. However, PGW was not informed of the service termination/transfer until February 2016. At that time, PGW prorated the bills for service.

Despite not causing the delay in proration of the October 1 2015 bills, PGW will remove charges of \$198.75 (\$218.18 less \$19.432) from Elrae Garden's account for the 3608 Spring Garden Street, M1 and will remove charges of \$162.75 (\$179.54 less \$16.79) from Elrae Garden's account for the 3610 Spring Garden Street, M2. This results in the following:

Elrae Garden Exhibit BLC-20;		
	3608 Spring Garden Street, M1	3610 Spring Garden Street, M2
	Bill, Total Amount⁹	Bill, Total Amount
Unadjusted Prior Balances*	(\$2,638.62)	\$179.54
Removed Charges	(\$198.75)	(\$162.75)
Adjusted Balance	(\$2,837.37)	\$16.79
*Prior balances are shown in Exhibit BLC-20 and Exhibit SAP-2		

4. Claim For Charges/Balances After The Sale (2)

Ms. Pulley claims that the October 31, 2015 bills for Elrae Garden’s accounts are erroneous because the October 1, 2015 bill should have been the final (prorated) bill for Elrae Garden. SBG St. No. 2 at 7-9.

There is no error in the October 31, 2015 bills. The delay in proration was not caused by PGW. PGW was not informed of the service termination/transfer until February 2016. At that time, PGW prorated the bills for service.

The Complainants have not presented a valid claim for negating Elrae Garden’s responsibility for the October 31, 2015 bills for Elrae Garden’s accounts, as explained in Section B.3.

That being said, and as was discussed in Section B.3, PGW will partially remove the charges from the October 1, 2015 bill.

⁹ The bills in this column are also discussed in Section B.1 above.

5. Claim For Charges/Balances After The Sale (3)

Ms. Pulley claims that bills (and late payment charges) in the December 1, 2015, January 4, 2016, February 2, 2016, and February 20, 2016 bills are erroneous because the October 1, 2015 bill should have been the final (prorated) bill for Elrae Garden. SBG St. No. 2 at 7-9.

There is no error in these bills. The delay in proration was not caused by PGW. PGW was not informed of the service termination/transfer until February 2016. At that time, PGW prorated the bills for service.

The Complainants have not presented a valid claim for negating Elrae Garden's responsibility for these bills for Elrae Garden's accounts, as explained in Section B.3. None of the late payment charges (totaling \$5.06) were paid by Elrae Garden, as explained in Section B.3.

That being said, and as was discussed in Section B.3, PGW will remove all of the charges from the other five (5) bills (from October 31, 2015 to February 20, 2016).

6. Challenge To Collection of Written-Off Amount

Ms. Pulley asserts that Complainants are owed \$179.54 because PGW made an accounting entry to write-off that amount from Elrae Garden's M1 Account for 3610 Spring Garden Street. SBG St. No. 2 at 9; Exhibit SAP-2.

This claim lacks merit, since write-offs remain due and payable to PGW. There is no basis for issuing a credit since none of the \$179.54 was paid for the M1 account for 3610 Spring Garden Street.

PGW's records show that, on May 31, 2016, PGW made an accounting entry to write-off that amount of \$179.54 from Elrae Garden's M1 Account for 3610 Spring Garden Street. *See* Exhibit SAP-2.

This claim is based on Ms. Pulley belief that PGW is foreclosed from seeking to collect written-off amounts from the Complainants. She is not an accountant, and does not purport to offer a legal opinion on PGW's ability to collect written-off amounts.

Write-offs remain due and payable to PGW. PGW is not aware of any Commission cases deciding that a utility seeking to have a customer pay a written off bill violates a duty under the Public Utility Code or the orders or regulations of the Commission. In fact, to restore gas service, residential customers may be required to pay all or part of balances that had been "written off" to restore their gas utility service.

Written-off bills that are not collected must be collected from other ratepayers. To avoid imposing a burden on other ratepayers, it is reasonable for PGW to seek to have the Complainants pay gas bills that were issued to them. PGW is advised by Counsel that the Commission does not have jurisdiction over actions taken by utilities to collect a debt¹⁰ and should not prohibit PGW from seeking to collect unpaid bills.

¹⁰ Action for the collection of a debt, even if initiated by a utility against one of its ratepayers, is not within the jurisdiction of the Commission. *Bell of Pa. v. Philadelphia Warwick Company*, 355 Pa. 637, 50 A.2d 684 (1947) (civil action). *See, e.g., Gasparro v. PUC*, 814 A.2d 1282 (Pa.Cmwlth. 2003); *Donald Ashman v. National Fuel Gas Distribution Corporation*, Docket F-9031384, Opinion and Order issued January 21, 1993; 1993 Pa. PUC LEXIS 1 (PUC lacks jurisdiction to prohibit utility from pursuing its legal right to collect a debt).

The amount of \$179.54 consists of the unpaid bills discussed in Section B.3 (\$71.94),¹¹ Section B.4 (\$20.41) and Section B.5 (\$87.19) above regarding that account. None of those bills were paid by or on behalf of Elrae Garden on that account, as discussed.

Directing a credit or refund of amounts not paid by Elrae Garden/SBG would be a windfall for the Complainants.

7. Claim For Payments From Escrow Agent To PGW

Ms. Pulley states that \$27,145.10 was withheld by Elrae Garden's/SBG's escrow agent for the September 2015 sale of Elrae Garden's properties and claims that \$13,734.85 is "missing." SBG St. No. 2 at 6; Exhibit SAP-2.

That claim is without merit. PGW correctly applied the amounts sent to PGW for Elrae Garden's gas accounts.

The HUD-1 shows that \$27,145.10 was withheld by Elrae Garden's/SBG's escrow agent for the September 2015 sale of Elrae Garden's properties. SBG St. No. 2 at 8; Exhibit SAP-3. The closing occurred on September 7, 2015. SBG St. No. 2 at 8.

The HUD-1 reflects the withholding of \$27,145.10 by Elrae Garden's/SBG's escrow agent. PGW did not receive that amount. PGW received only \$21,927.52, which is discussed in Section B.1 (\$7,487.39) and Section B.2 (\$9,506.24 and \$4,933.89). Of that amount PGW **retained and applied** only \$13,410.25, as discussed in Section B.1 (\$7,487.39) and Section B.2 (\$4,753.12 and \$1,169.74). PGW returned \$8,517.27 in November 2015 as explained in Section B.2.

¹¹ Ms. Pulley argues that the \$71.94 should be prorated to \$16.786 for SBG.

The Complainants are not entitled to any credit or refund for the difference between the amounts shown the HUD-1 for the September 2015 sale of Elrae Garden's properties and the amounts shown on PGW's account summaries as being retained and applied by PGW. \$13,734.85 is not missing. Part of that amount, \$8,517.27, was returned by PGW in November 2015. The remaining part of the amount, \$5,217.58 (\$27,145.10 less \$21,927.52), was never received by PGW.

There are no documents showing that the escrow agent actually paid \$27,145.10 to PGW, as opposed to the \$21,927.52 that PGW acknowledges receiving for Elrae Garden's accounts. Having requested and received PGW's response to the pay-off request that sought less than \$27,145.10 to bring Elrae Garden's accounts to a zero balance, there is no reason to believe that the escrow agent sent more than the acknowledged \$21,927.52 to PGW for Elrae Garden's accounts. That is especially true, since the \$21,927.52 was much higher than needed to bring Elrae Garden's accounts to a zero balance, and PGW's records irrefutably show \$8,517.27 was already returned to Complainant in November 2015 by canceled payments.

8. Claim For Payments To Clear Title

Ms. Pulley asserts that Complainants are owed \$303,159.75 because they paid that amount to clear judgments (docketed liens) encumbering its properties. SBG St. No. 2 at 8; Exhibit SAP-4.

The Complainants are not entitled to any credit or refund for any amounts paid to clear title to Elrae Garden's properties. The Complainants have not presented a valid claim for the return of \$303,159.75, since payments to clear title are not subject to the Commission's jurisdiction.

This claim relates to judgments (docketed liens) under the Lien Law.¹² Counsel has advised that, rather than making payment to PGW to clear title, Elrae Garden/SBG have statutory remedies to obtain relief from judgments under the Lien Law.¹³ Based on that advice, PGW has concluded that Elrae Garden/SBG voluntarily choose to make payments to PGW for judgments and/or potential judgments (to clear title to the property) as opposed to pursuing statutory remedies/relief under the Lien Law.

PGW is not responsible or accountable for Elrae Garden/SBG making payments to PGW to clear title to Elrae Garden's properties. "Clearing" the title means that PGW would not be able to come forward (after the transaction) and assert claims or rights against the property based on unpaid gas bills incurred prior to the transaction under the Lien Law.¹⁴ Such claims or rights would include being able to have the sheriff sell the property at a public sale in order to be paid for the unpaid gas bills.¹⁵ To prevent PGW (or others) from coming forward and making claims against the property, buyers or mortgage lenders will only pay for or loan money on a title that is cleared. It is buyers or lenders, and not PGW, that require clear title for a real estate transaction.

Nothing explains when the \$303,159.75 was paid to clear title. Ms. Pulley has not provided any dates when the payments were made to clear title for Elrae Garden's properties.

¹² The Municipal Claims and Tax Lien Act, 53 P.S. § 7101, *et seq.* ("Lien Law" or "MCTLA").

¹³ The property owner can seek a hearing before the trial court to challenge debt secured by the docketed lien. There are two ways for a property owner to get a hearing. First, a property owner may discharge the lien by paying the amount of the underlying claim into court and filing a petition setting out defenses. 53 P.S. § 7182. A jury then decides whether the municipality or the property owner is entitled to the deposited funds. *Id.*; *see also Phila. v. Merz*, 28 Pa. Super. 227, 228 (1905). Second, a property owner may serve the municipality with a notice to issue a writ of scire facias after a claim is filed. If the municipality does not commence scire facias proceedings within 15 days after receiving the notice, its lien is voidable and the property owner may move to strike it. 53 P.S. § 7184.

¹⁴ *City of Philadelphia v. Perfetti*, 119 A.3d 396, 400 (Pa. Cmwlth. 2015) (stating without explanation that "the MCTLA does not contain a statute of limitations, allowing a municipality to file a lien to secure municipal debts for utilities at any time. [citing] 53 P.S. § 7432").

¹⁵ *See, e.g.*, 53 P.S. §§ 7106(c), 7193.2, 7283.

She did testify that Elrae Garden sold its properties on September 7, 2015. That could be the last date that payments were made. The HUD-1 for the September 2015 sale of Elrae Garden's properties shows that \$27,145.10 was withheld by the escrow agent. That is materially different from the alleged amount of \$303,159.75. All of the other transactions involving Elrae Garden's (2011 refinancing) occurred before the start date for the 2015 Complaints, so they should not be considered as part of this claim.

9. Payments Of Accrued Interest On Vacated Gas Liens

Ms. Pulley states that she was asked to examine documents to determine if vacated gas liens had been paid. SBG St. No. 2 at 2, 6. She implies that the interest that accrued on vacated liens was paid by or on behalf of Elrae Garden and that the Complainants are entitled to credits (or refunds) of the difference between the amount of interest paid at the incorrect interest rate (of 18% per annum) and the correct interest rate (of 6% per annum).

The implication is wrong, since Elrae Garden did not pay all of the interest that accrued (at the incorrect interest rate of 18% per annum) on the vacated liens. PGW did, however, concede that Complainants can receive a credit of \$5,339.66 (\$572.99 plus \$4766.67) as damages for the different in interest paid on judgments (docketed liens). PGW St. No. 1-Supp. R at 3. The concession was made before PGW searched for the receipt of additional payments that could have paid amounts towards the vacated liens. Upon further review that concession lacks a factual basis.

The vacated liens that had been recorded against Elrae Garden's properties are described in Exhibit BLC-19, which also lists the transactions (refinancings and/or sales) regarding Elrae Garden's properties. There are a total of twenty-four (24) vacated liens that had been recorded

against Elrae Garden’s properties, as shown on Exhibit BLC-19: eleven were vacated in August 2010; one in April 2012; four in August 2013; five in May 2015; and three in September 2015.

Liens Vacated Before the Start Date

Ms. Pulley has raised claims for Elrae Garden that are beyond the period established by the Order dated October 10, 2023. Twelve of the above-described liens were both docketed and vacated before December 11, 2012 (i.e., the eleven liens vacated in August 2010; the one lien vacated in April 2012). Payments of the face amount and/or payments of the interest that accrued (at the incorrect interest rate of 18% per annum) on those twelve vacated liens should be not considered.

Liens Vacated in August 2013

In August 2013, two (2) liens were satisfied and four (4) liens were vacated.

Elrae Garden		Four Liens Vacated in August 2013				
	CCP Docket No	Date Lien Was Filed	Face Amount of Lien	Date Lien Was Vacated/Satisfied		Accrued Interest at 1.50%
1	130730632	11-Jul-13	\$1,154.00	Satisfied	23-Aug-13	\$24.81
2	130730633	11-Jul-13	\$1,549.00	Satisfied	23-Aug-13	\$33.30
1	121030939	17-Oct-12	\$1,303.76	Vacated	30-Aug-13	\$206.65
2	121030938	17-Oct-12	\$3,233.88	Vacated	30-Aug-13	\$512.57
3	121031368	23-Oct-12	\$648.64	Vacated	30-Aug-13	\$100.86
4	130630431	4-Jun-13	\$905.82	Vacated	30-Aug-13	\$39.40
Subtotal, Satisfied			\$2,703.00			\$58.11
Subtotal, Vacated			\$6,092.10			\$859.48
Totals			\$8,795.10			\$917.60
Consolidated Total			\$9,712.70			

The above table shows that \$9,172.70 was required to pay both [a] the face amount of all of the liens; and [b] the interest that accrued on those liens at the rate of 18% per annum.

PGW received payments in August 2013 for Elrae Garden's accounts. The amounts received were not enough to pay both [a] the face amount of all of the liens; and [b] the interest that accrued on those liens at the rate of 18% per annum.

In fact, PGW received three checks totaling \$2,703.00 on August 21, 2013. *See* Exhibit SAP-2, Exhibit BLC-3, and Exhibit BLC-20.

- One of those checks was for \$1,549.00. That amount matches the face amount of the lien (CCP Docket 130730633) that was marked satisfied on August 23, 2023. *See* Exhibit BLC-16.
- The two remaining checks total \$1,154.00 (\$892.62 plus \$261.38). That amount matches the face amount of the other lien (CCP Docket 130730632) that was marked satisfied on August 23, 2023. *See* Exhibit BLC-16.

The above-described three checks show that face amounts of the satisfied liens, \$2,703.00, were paid. But, those three checks do not show that face amounts plus interest were paid (\$2,761.11). It does appear, however, that PGW did not require the minimal accrued interest of \$58.11 to be paid for those liens to be marked satisfied.

The above-described three checks do not show that any amounts were paid towards the vacated liens. Those three checks resulted in the satisfaction of two liens. Those checks were not large enough to also pay the other four (4) liens, which required another \$6,951.58 (\$6,092.10 plus \$859.48) to be paid in full.

There are no documents showing that Elrae Garden/SBG actually paid the incorrect interest rate on the above-described vacated liens. PGW did not locate any payments or transaction relate to the vacating of those liens. Ms. Pulley did not describe any payments or transactions directly related to those liens. In fact, nothing was done by Ms. Pulley to show that Elrae Garden/SBG paid any amount towards the vacated liens.

Nevertheless, as stated in PGW St. No. 1-Supp R, PGW conceded that the four above-described liens should be treated as “satisfied” (as opposed to being vacated) for purposes of calculating damages owed to Elrae Garden/SBG for the difference in interest paid on judgments (docketed liens). PGW St. No. 1-Supp. R at 3.

The concession was made before PGW searched for the receipt of additional payments that could have paid amounts towards the vacated liens. Upon further review that concession lacks a factual basis, as discussed above.

That difference in interest paid is calculated below and is included in PGW Surrebuttal Table 3.

Elrae Garden Difference in Interest Paid on Four Liens Vacated in August 2013		
Incorrect Interest at 1.5%	Correct Interest at 0.5%	Difference In Interest Paid
\$859.48	\$286.49	\$572.99

Liens Vacated in May 2015

Five (5) liens were vacated in May 2015.

Elrae Garden		Five Liens Vacated in May 2015				
	CCP Docket No	Date Lien Was Filed	Face Amount of Lien	Date Lien Was Vacated/Satisfied		Accrued Interest at 1.50%
1	71235053	7-Dec-07	\$4,751.58	Vacated	27-May-15	\$6,481.16
2	100130811	1-Jan-10	\$3,141.63	Vacated	27-May-15	\$3,097.65
3	100230079	2-Feb-10	\$965.73	Vacated	27-May-15	\$936.76
4	100230801	12-Feb-10	\$97.01	Vacated	27-May-15	\$93.61
5	100230800	12-Feb-10	\$207.05	Vacated	27-May-15	\$199.80
Subtotal, Vacated			\$9,163.00			\$10,808.98
Totals			\$9,163.00			\$10,808.98
Consolidated Total			\$19,971.98			

The above table shows that \$19,971.98 was required to pay both [a] the face amount of all of those liens; and [b] the interest that accrued on those liens at the rate of 18% per annum.

There are no documents showing that Elrae Garden/SBG actually paid any amounts towards the five (5) liens that were vacated in May 2015. PGW did not locate any payments or transactions related to the vacating of those liens. In fact, no payments were received in January through May 2015 for Elrae Garden's accounts. Ms. Pulley did not describe any payments or transactions directly related to those liens. In fact, nothing was done by Ms. Pulley to show that Elrae Garden/SBG paid any amount towards the vacated liens. So, nothing was done by Ms. Pulley to show that Elrae Garden/SBG paid [a] the face amount of the five liens vacated in May 2015; and/or [b] the interest that accrued on those vacated liens after they were docketed.

Liens Vacated in September 2015

Three (3) liens were vacated September 2015.

Elrae Garden		Three Liens Vacated in September 2015				
	CCP Docket No	Date Lien Was Filed	Face Amount of Lien	Date Lien Was Vacated/Satisfied	Accrued Interest at 1.50%	
September 7, 2015 Closing of sale of Elrae Garden's properties						
1	100230057	2-Feb-10	\$6,179.57	Vacated	10-Sep-15	\$6,321.70
2	100230789	12-Feb-10	\$226.11	Vacated	10-Sep-15	\$230.18
3	100230799	12-Feb-10	\$587.55	Vacated	10-Sep-15	\$598.13
Subtotal, Vacated			\$6,993.23			\$7,150.01
Totals			\$6,993.23			\$7,150.01
Consolidated Total			\$14,143.24			

The above table shows that \$14,143.24 was required to pay both [a] the face amount of all of those liens; and [b] the interest that accrued on those liens at the rate of 18% per annum.

The three (3) liens were vacated on September 10, 2015, which was between the closing (September 7) of the sale transaction by Elrae Garden and the payment (September 21) to PGW.

PGW received and applied payments in September 2015. PGW retained and applied only \$13,410.25, as discussed in Section B.1 (\$7,487.39) and Section B.2 (\$4,753.12 and \$1,169.74). That amount (\$13,410.25) was sufficient to pay-off the Elrae Garden's accounts as of September 21, 2015. Exhibit BLC-20; Exhibit SAP-2.

As stated in PGW St. No. 1-Supp R, PGW conceded that the four above-described liens should be treated as "satisfied" (as opposed to being vacated) for purposes of calculating

damages owed to Elrae Garden/SBG for the difference in interest paid on judgments (docketed liens).

The difference in interest paid is calculated below and is included in PGW Surrebuttal Table 3.

Elrae Garden Difference in Interest Pain of Three Liens Vacated in September 2015		
Incorrect Interest at 1.5%	Correct Interest at 0.5%	Difference In Interest Paid
\$7,150.01	\$2,383.34	\$4,766.67

10. Claim For Recalculated Partial Payments

Ms. Pulley claims that the Complainants are owed credits due to the recalculation of partial payments. In doing so, she complains that credits¹⁶ have not been paid or otherwise applied to Elrae Garden’s accounts. SBG St. No. 2 at 7; Exhibit SAP-4.

The amount of credits owed due to the recalculation of partial payments is being litigated in this proceeding, as explained in Section A.6. PGW’s position is set forth in PGW Surrebuttal Table 1 and Exhibit BLC-15, as explained in Section A.6. There is no obligation to provide credits during the litigation, as explained in Section A.6.

¹⁶ Exhibit BLC-8 shows that \$1,543.79 is the difference between the historic late payment charges and the Recalculated Partial Payments for Elrae Garden. Ms. Pulley’s testimony uses the amount of \$4,395.53 (3608 M1: \$3,453.39; 3610 M1: \$723.86; and 3610 M2: 19 \$218.28) or \$4,359.31. SBG St. No. 2 at 9; Exhibit SAP-4. The source of Ms. Pulley’s amounts is unclear and looks incorrect since it exceeds the amount calculated by Mr. Hanson (\$1,540.54) on Exhibit CEH-1.

C. FAIRMOUNT MANOR

1. Claims For SBG Payments Made In Error For Apartment Accounts (1)

Ms. Pulley claims that the Complainants are owed \$4,983.39 because that amount was erroneously paid by the Complainants for the Apartment Accounts. SBG St. No. 2 at 16.

That claim is without merit. The \$4,983.39 was correctly applied to pay the outstanding bills/amounts for service provided to Fairmount Manor/SBG during the periods that Fairmount Manor/SBG were the customer(s) of record for the Apartment Accounts.

PGW is only seeking to have Fairmount Manor/SBG pay the outstanding amounts for the times that Fairmount Manor/SBG were the customer(s) of record for the Apartment Accounts. The periods of time when Fairmount Manor/SBG were the customer(s) of record for the Apartment Accounts is shown on Exhibit BLC-23. That Exhibits also shows when tenant(s) were the customer(s) of record for the Apartment Accounts. Ms. Pulley's implication that neither Fairmount Manor nor SBG were the customer of record for any of the Apartment Accounts (at any time) is wrong. The account summaries list them as the customer of record. Exhibit BLC-22; Exhibit SAP-2.

This claim relates to twelve (12) checks/payments totaling \$4,983.39 received by PGW on April 9, 2012 for the Apartment Accounts. SBG St. No. 2 at 16; Exhibit SAP-2 at 175.

Fairmount Manor April 2012 Payments Exhibit BLC-23			
	Building/ Apartment	Check/Payments on April 9, 2012	Reference
1	H2	(\$113.30)	SBG St. No. 2 at 16 Exhibit SAP-2 at 175
2		(\$24.33)	
3	H4	(\$786.90)	
4		(\$169.01)	
--	H8	--	
5	H12	(\$865.67)	
6		(\$185.91)	
7	I2	(\$626.39)	
8		(\$135.33)	
9	I4	(\$712.07)	
10		(\$157.79)	
11	I11	(\$935.84)	
12		(\$270.85)	
Total		(\$4,983.39)	

The checks/payments were made on bills for service to the Apartment Accounts as shown in Exhibit BLC-22 and Exhibit SAP-2. Those checks/payments relate to service provided to Fairmount Manor/SBG during the time that they were the customer of record for the Apartment Accounts. Exhibit BLC-22; Exhibit BLC-23.

The above-described checks/payments were made before December 11, 2012, as shown on Exhibit BLC-23. Counsel has advised that claims related to such payments are beyond the limitations period (December 11, 2012) directed by the October 10, 2023 Order and that no credits (or refunds) should be based on the above-described checks/payments.

Complainants are not entitled to any credit or refund of the twelve (12) checks/payments totaling \$4,983.39 received by PGW on April 9, 2012 for the Apartment Accounts. Refunding the payments made would either (a) restore (or increase) the amounts owed to PGW or (b) create

a double credit in favor of the Complainants to reduce their debt to PGW. Neither of those outcomes is justified.

2. Claims For SBG Payments Made In Error For Apartment Accounts (2)

Ms. Pulley claims that the Complainants are owed \$258.27 because that amount was erroneously paid by the Complainants for the Apartment Accounts. SBG St. No. 2 at 16.

That claim is without merit. The \$258.27 was correctly applied to pay the outstanding bill/amounts for service provided to Fairmount Manor/SBG during the periods that Fairmount Manor/SBG were the customer(s) of record for the Apartment Accounts.

PGW is only seeking to have Fairmount Manor/SBG pay the outstanding amounts for the times that Fairmount Manor/SBG were the customer(s) of record for the Apartment Accounts, as explained in Section C.1.

This claim relates to six (6) checks/payments totaling \$258.27 received by PGW on August 21, 2013 for the Apartment Accounts. SBG St. No. 2 at 16; Exhibit SAP-2 at 294. The checks/payments are summarized on BLC-23 and below:

Fairmount Manor August 2013 Payments Exhibit BLC-23			
	Building/ Apartment	Check/Payments on August 21, 2013	Reference
1	H2	(\$1.32)	SBG St. No. 2 at 16 Exhibit SAP-2 at 294
2	H4	(\$8.19)	
--	H8	--	
3	H12	(\$10.41)	
4	I2	(\$8.30)	
5	I4	(\$74.88)	
6	I11	(\$155.17)	
Total		(\$258.27)	

The checks/payments were made on bills for service to the Apartment Accounts as shown in Exhibit BLC-22 and Exhibit SAP-2. Those checks/payments relate service provided to Fairmount Manor/SBG during the time that they were the customer of record for the Apartment Accounts. Exhibit BLC-22; Exhibit BLC-23.

Complainants are not entitled to any credit or refund of the six (6) checks/payments totaling \$258.27 received by PGW on August 21, 2013 for the Apartment Accounts. Refunding the payments made would either (a) restore (or increase) the amounts owed to PGW or (b) create a double credit in favor of the Complainants to reduce their debt to PGW. Neither of those outcomes is justified.

3. Claims For SBG Payments Made In Error For Apartment Accounts (3)

Ms. Pulley claims that the Complainants are owed \$111.88 because that amount was erroneously paid by the Complainants for the Apartment Accounts. SBG St. No. 2 at 16.

That claim is without merit. The \$111.88 was correctly applied to pay the outstanding bills/amounts for service provided to Fairmount Manor/SBG during the periods that Fairmount Manor/SBG were the customer(s) of record for the Apartment Accounts.

PGW is only seeking to have Fairmount Manor/SBG pay the outstanding amounts for the times that Fairmount Manor/SBG were the customer(s) of record for the Apartment Accounts, as explain in Section C.1.

This claim relates to one (1) check/payment totaling \$111.88 received by PGW on January 11, 2018 for the account at 641 N. Marshall, "Apartment Account I11."

That check/payment was made on bills for service to the Apartment Account I11 as shown in Exhibit BLC-22 and Exhibit SAP-2. That check/payment relates to service provided to Fairmount Manor/SBG during the time that they were the customer of record for the Apartment Account I11. Exhibit BLC-22; Exhibit BLC-23.

Complainants are not entitled to any credit or refund of the one (1) check/payment totaling \$111.88 received by PGW on January 11, 2018 for the Apartment Account I11. Refunding that payment made would either (a) restore (or increase) the amounts owed to PGW or (b) create a double credit in favor of the Complainants to reduce their debt to PGW. Neither of those outcomes is justified.

4. Claim For Unexplained Transfer (1)

Ms. Pulley claims that the Complainants are owed \$18,854.51 due to the “unexplained” transfer of credits/payments to their Building Accounts. SBG St. No. 2 at 14.

This claim is incorrect. PGW correctly applied the monies sent to PGW for Fairmount Manor’s gas accounts. The transfers totaling \$18,854.81 reduced the outstanding balance owed by Fairmount Manor on its Building Accounts. Exhibit SAP-2.

PGW received a payment of \$18,854.51 in early April 2014 for Fairmount Manor’s gas accounts. That payment was recorded in a non-primary account. That payment was then distributed to Fairmount Manor’s then-active Building Accounts.

Fairmount Manor April 2014 Payments Exhibit BLC-22			
	Building/ Apartment	Credit Transfer on April 1-2, 2014	SBG Testimony Reference
1	A	(\$1,708.00)	SBG St. No. 2 at 14: Exhibit SAP-2 at 203
2	B	(\$2,030.33)	
3	C	(\$2,082.23)	
4	D	(\$2,523.58)	
5	E	--	
6	F	(\$3,364.58)	
7	G	(\$1,975.33)	
8	H	(\$2,674.42)	
9	I	(\$2,496.04)	
10	J	--	
Total		(\$18,854.51)	

Each of the transferred payments was then applied to reduce the outstanding balance owed by Fairmount Manor on its gas accounts. Exhibit BLC-22; Exhibit SAP-2.

Complainants are not entitled to any credit or refund of \$18,854.51 based on the above-described transfers on Fairmount Manor's accounts. The claim, as stated, is based entirely on the existence of (allegedly) "unexplained" payment transfers. The account summaries relied upon by Ms. Pulley are neither designed nor intended to provide explanations. The fact that she did not understand the transfer by reviewing the account summaries themselves does not show any error by PGW. In fact, nothing was done by Ms. Pulley to challenge the way PGW handled the credits/payments.

By seeking a credit or refund of payments made by or on behalf of Fairmount Manor, Ms. Pulley appears to be arguing that Fairmount Manor should receive an additional credit of \$18,854.51 *without* a reduction in the balance owed by Fairmount Manor. That outcome is

absurd. No justification was presented by Ms. Pulley to revoke or rescind the payment made in 2014 simply because the accounting entry for the payment is shown as a transfer (as opposed to a check). Directing an additional credit or refund on amounts without a corresponding increase in the balance owed by Fairmount Manor would be a windfall for the Complainants.

5. Claim For Unexplained Transfer (2)

Ms. Pulley claims that the Complainants are owed \$20,060.59 due to the “unexplained” transfer of credits/payments to their Building Accounts. SBG St. No. 2 at 14.

This claim is incorrect. PGW correctly applied the monies sent to PGW for Fairmount Manor’s gas accounts. The transfers totaling \$20,060.59 reduced the outstanding balance owed by Fairmount Manor on its Building Accounts. Exhibit SAP-2.

PGW received a payment of \$20,060.59 in July 2014 for Fairmount Manor’s gas accounts. That payment was recorded in a non-primary account. That payment was then distributed to Fairmount Manor’s then-active Building Accounts.

Fairmount Manor July 2014 Payments Exhibit BLC-22			
	Building/ Apartment	Check/Payments on July 30, 2014	SBG Testimony Reference
1	A	(\$2,489.83)	SBG St. No. 2 at 14; Exhibit SAP-2 at 208
2	B	(\$1,738.93)	
3	C	(\$2,776.44)	
4	D	(\$3,825.15)	
5	E	--	
6	F	(\$1,877.54)	
7	G	(\$1,942.24)	
8	H	(\$2,654.05)	
9	I	(\$2,756.41)	
10	J	--	
Total		(\$20,060.59)	

Each of the transferred payments was then applied to reduce the outstanding balance owed by Fairmount Manor on its gas accounts. Exhibit BLC-22; Exhibit SAP-2.

Complainants are not entitled to any credit or refund of \$20,060.59 based on the above-described transfers on Fairmount Manor's accounts. The claim, as stated, is based entirely on the existence of (allegedly) "unexplained" payment transfers. The account summaries relied upon by Ms. Pulley are neither designed nor intended to provide explanations. The fact that she did not understand the transfer by reviewing the account summaries themselves does not show any error by PGW. In fact, nothing was done by Ms. Pulley to challenge the way PGW handled the credits/payments.

By seeking a credit or refund of payments made by or on behalf of Fairmount Manor, Ms. Pulley appears to be arguing that Fairmount Manor should receive an additional credit of \$20,060.59 without a reduction in the balance owed by Fairmount Manor. That outcome is absurd, as explained in Section C.4.

6. Challenge To Bills For Service After The Sale (Building Accounts)

Ms. Pulley claims that Fairmount Manor does not owe any amount to PGW following the March 31, 2022 sale of Fairmount Manor's properties and argues that the Complainants are owed a credit of \$228,188.95 on Fairmount Manor's Building Accounts. SBG St. No. 2 at 14.

This claim is incorrect. PGW did not receive any credits/payments for Fairmount Manor's Building Accounts following the March 2022 sale of Fairmount Manor's properties. The

outstanding balances shown on Exhibit BLC-14 and Exhibit BLC-22 are correct and remain unpaid.

The HUD-1 for the March 2022 sale of Fairmount Manor's properties shows that \$5,406.21 was withheld at the time of that sale to pay all outstanding amounts owed to PGW, whether or not secured by a judgment (docketed lien).

PGW's received and responded to pay-off requests. Exhibit BLC-21. At that time, PGW indicated that just three (3) of ten (10) Building Accounts owed \$68,980.64 to PGW (\$20,377.68, Building B); (\$30,009.86, Building C); (\$18,593.10, Building F). Exhibit BLC-21. The outstanding balance for all ten Building Accounts in shown on Exhibit BLC-22.

No payments were received by PGW in 2022 or 2023 for Fairmount Manor's Building Accounts. Exhibit BLC-22; Exhibit SAP-2.

Ms. Pulley suggests that the March 2022 sale of Fairmount Manor's properties paid all of the outstanding amounts owed to PGW. That is not true. PGW did not receive moneys from or on behalf of Fairmount Manor's accounts after the March 2022 sale. Ms. Pulley offers no details on the dates and amounts of checks sent by SBG and/or their escrow agent to PGW to pay the outstanding balance based on the March 2022 sale of Fairmount Manor's properties. Ms. Pulley's suggestion also does not comport with her own documents, which show that insufficient funds were withheld by the HUD-1 to pay all of the outstanding amounts owed to PGW. \$5,406.21 was allegedly withheld by the HUD-1. That amount is not sufficient to pay any or all of the outstanding amounts owed by Building B, let alone the outstanding amounts owed by the other nine (9) Building Accounts.

Complainants are not entitled to any credit or refund of \$228,188.95 for the Building Accounts. The \$228,118.53 was never paid by (or on behalf of) Fairmount Manor, and Fairmount Manor should not be credited or refunded that amount. Directing a credit or refund on amounts not paid by Fairmount Manor/SBG would be a windfall for the Complainants.

7. Challenge To Bills For Service After The Sale (Apartment Accounts)

Ms. Pulley claims that Fairmount Manor does not owe any amount to PGW following the March 31, 2022 sale of Fairmount Manor's properties and argues that the Complainants are owed a credit of \$1,656.16 on Fairmount Manor's Apartment Accounts. SBG St. No. 2 at 14.

This claim is incorrect. PGW did not receive any payments for Fairmount Manor's Apartment Accounts following the March 2022 sale of Fairmount Manor's properties. The outstanding balances shown on Exhibit BLC-14 and Exhibit BLC-22 are correct and remain unpaid.

The HUD-1 for the March 2022 sale of Fairmount Manor's properties shows that \$5,406.21 was withheld at the time of that sale to pay all outstanding amounts owed to PGW, whether or not secured by a judgment (docketed lien).

No payments were received by PGW in 2022 or 2023 for Fairmount Manor's Apartment Accounts. Exhibit BLC-22; Exhibit SAP-2.

Ms. Pulley suggests that the March 2022 sale of Fairmount Manor's properties paid all of the outstanding amounts owed to PGW. That is not true, as explained in Section C.6.

Complainants are not entitled to any credit or refund of \$1,656.16 for the Apartment Accounts. The \$1,656.16 was never paid by (or on behalf of) Fairmount Manor, and Fairmount

Manor should not be credited or refunded that amount. Directing a credit or refund on amounts not paid by Fairmount Manor/SBG would be a windfall for the Complainants.

8. Claim For Payments From Escrow Agent To PGW (1)

Ms. Pulley states that \$735,100 was withheld by Fairmount Manor's/SBG's escrow agent for the December 2011 refinancing of Fairmount Manor's properties and claims that \$325,248.35 is "missing." SBG St. No. 2 at 14, 15-16; Exhibit SAP-2.

That claim cannot be considered because the refinancing occurred in December 2011, which is four months before Fairmount Manor's 2012 Complaint was filed on May 11, 2012 and is more than eleven months before the start date (December 11, 2012) for the 2015 Complaints. Counsel has advised that claims related to December 2011 refinancing are beyond the limitations period (December 11, 2012) stated in the Order dated October 10, 2023 and that no credit or refund should be considered based on that refinancing.

9. Claim For Payments From Escrow Agent To PGW (2)

Ms. Pulley states that \$168,296.94 was withheld by Fairmount Manor's/SBG's escrow agent for the December 27, 2018 refinancing of Fairmount Manor's properties and claims that \$168,296.94 is "missing." SBG St. No. 2 at 14.

This claim is incorrect. PGW did not receive moneys from or on behalf of Fairmount Manor's accounts after the December 2018 refinancing.

The HUD-1 shows that \$168,296.24 was withheld by Fairmount Manor's/SBG's escrow agent for the December 2018 refinancing of Fairmount Manor's properties. Exhibit SAP-3.

PGW did not receive payments in December 2018 or in 2019 for Fairmount Manor's accounts. Exhibit BLC-22; Exhibit SAP-2.

Ms. Pulley suggests that the December 2018 refinancing of Fairmount Manor's properties paid all of the outstanding amounts owed to PGW at that time. That suggestion is based on the unsupported assumption that the escrow agent sent \$168,296.94 to PGW in December 2018. That is not true. PGW did not receive moneys from or on behalf of Fairmount Manor's accounts after the December 2018 refinancing. Ms. Pulley offers no details on the dates and amounts of checks sent by SBG and/or their escrow agent to PGW to pay the outstanding balance based on the December 2018 refinancing of Fairmount Manor's properties.

Complainants are not entitled to any credit or refund of \$168,296.94. That amount was never paid by (or on behalf of) Fairmount Manor, and Fairmount Manor should not be credited or refunded that amount. Directing a credit or refund on amounts not paid by Fairmount Manor/SBG would be a windfall for the Complainants.

10. Claim For Payments to Clear Title (Tenant Accounts)

Ms. Pulley asserts that Complainants are owed \$7,009.70 because they paid that amount to clear judgments (docketed liens) encumbering its properties. SBG St. No. 2 at 10; Exhibit SAP-4.

The Complainants are not entitled to any credit or refund for any amounts paid to clear title to Fairmount Manor's properties. The Complainants have not presented a valid claim for the return of \$7,009.70, since payments to clear title are not subject to the Commission's jurisdiction.

Ms. Pulley argues that \$7,009.70 should be returned by PGW because the unpaid gas bills were in the tenants' names and the tenants were responsible for their own gas bills throughout the course of their respective tenancy.

This claim relates to judgments (docketed liens) under the Lien Law. Counsel has advised that, rather than making payment to PGW to clear title, Fairmount Manor/SBG have statutory remedies to obtain relief from judgments under the Lien Law, as explained in Section B.8. In addition, Counsel has advised that (1) there is always an undocketed "lien on every penny owed by the customer" for an unpaid gas bill;¹⁷ (2) PGW can file (or docket) liens against properties for unpaid gas bills under the Lien Law;¹⁸ (3) PGW can lien any property if a gas bill is unpaid, whether the gas was billed to the owner (landlord) or the tenant of the property;¹⁹ and, (4) a judgment is created automatically by the docketing of the municipal lien.²⁰ Based on that advice, PGW has concluded that Fairmount Manor/SBG voluntarily chose to make payments to PGW

¹⁷ *Phila. Gas Works v. Pa. PUC*, 222 A.3d 1218, 1223-1224 (Pa. Cmwlth. 2019) ("PGW I"), reversed on other grounds by *PGW v. PUC* (Pa. 2021) ("PGW II"), 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.Cmwlth., Mar. 16, 2022) ("PGW III").

¹⁸ 53 P.S. § 7106 gives a municipality the right to impose a lien on any property benefited by any service furnished by the municipality. *See, e.g., City of Philadelphia v. Northwood Textile Mills, Inc.*, 149 A.2d 60 (Pa. 1959) (Corporate owners of rental property have an implied contract with the municipality and are obligated to pay for the services provided to that property); *Skupien v. Borough of Gallitzin*, 134 Pa. Commw. 115, 578 A.2d 577 (Pa. Cmwlth. 1996) (Property owners may be held personally responsible for utility services, independent of, and in addition to, a lien being filed against property); *Sledge v. Borough of Homestead*, 677 A.2d at 1328 (Pa. Cmwlth. 1996) (Borough can legally place a lien upon Appellant's property for his tenants' failure to pay for water and sewage bills.).

¹⁹ *Id. See also City of Philadelphia v. Perfetti*, 119 A.3d 396, 402 (Pa. Cmwlth 2015) ("that Perfetti did not know of the underlying municipal debt because it resulted from his tenants' non-payment does not entitle him to a pre-lien hearing. Decisional law is clear that an owner is liable for services that benefit his property, regardless of their incurrence by tenants").

²⁰ *See, e.g., PGW v. PUC* (Pa. 2021) ("PGW II"), 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.Cmwlth., Mar. 16, 2022) ("PGW III").

for judgments and/or potential judgments (to clear title to the property) as opposed to pursuing statutory remedies/relief under the Lien Law.

Complainants are not entitled to any credit or refund for any amounts paid to clear title to Fairmount Manor's properties. PGW is not responsible or accountable for Elrae Garden/SBG making payments to PGW to clear title to Fairmount Manor's properties. PGW can lien any property if a gas bill is unpaid, whether the gas was billed to the owner (landlord) or the tenant of the property. It is buyers or lenders, and not PGW, that require clear title for a real estate transaction, as explained in Section B.8.

11. Payments Of Accrued Interest On Vacated Gas Liens (1)

Ms. Pulley implies that the interest that accrued on vacated liens was paid by or on behalf of Fairmount Manor and that the Complainants are entitled to credits (or refunds) of the difference between the amount of interest paid at the incorrect interest rate (of 18% per annum) and the correct interest rate (of 6% per annum).

The implication is wrong, since Fairmount Manor did not pay all of the interest that accrued (at the incorrect interest rate of 18% per annum) on the vacated liens.

The vacated liens that had been recorded against Fairmount Manor's properties are described in Exhibit BLC-21, which also lists the transactions (refinancings and/or sales) regarding Fairmount Manor's properties.

There are a total of forty-five (45) vacated liens that had been recorded against Fairmount Manor's properties, as shown on Exhibit BLC-21: two were vacated in January 2012; thirty-nine

were vacated in April 2012; one was vacated in October 2012; one was vacated in August 2013; one was vacated in October 2022; and one was vacated in April 2023.

Liens Vacated Before the Start Date

Complainants are not entitled to any credit or refund of the interest that accrued on the above-described forty-two vacated liens, since the claims are beyond the period established by the Order dated October 10, 2023.

Ms. Pulley has raised claims for Fairmount Manor that are beyond the period established by the Order dated October 10, 2023. Forty-two of the above-described liens were vacated before December 11, 2012 (i.e., the two liens vacated in January 2012; the thirty-nine liens vacated in April 2012 and the one lien vacated in October 2012). As I explained above, Counsel has advised that claims related to liens that were vacated before that date (December 11, 2012) are beyond the limitations period and that no credits or refunds should be considered for those forty-two vacated liens.

12. Payments Of Accrued Interest On Vacated Gas Liens (2)

Ms. Pulley states that the HUD-1 from the March 31, 2022 sale of Fairmount Manor's properties withheld amounts related to two (2) liens that were subsequently vacated. She implies that the interest that accrued on those two vacated liens was paid by or on behalf of Fairmount Manor and that the Complainants are entitled to credits (or refunds) of the difference between the amount of interest paid at the incorrect interest rate (of 18% per annum) and the correct interest rate (of 6% per annum).

The implication is wrong. Fairmount Manor did not pay any interest that accrued (at the incorrect interest rate of 18% per annum) on those two vacated liens because PGW's did not receive moneys from or on behalf of Fairmount Manor's accounts after the March 2022 sale.

Fairmount Manor sold its properties on March 31, 2022.

The HUD-1 for the March 2022 sale of Fairmount Manor's properties shows that \$5,406.21 was withheld at the time of that sale to pay all outstanding amounts owed to PGW, whether or not secured by a judgment (docketed lien).

The HUD-1 indicates that the \$5,406.21 was withheld for the following reasons:

- \$254.62 for one gas lien (CCP Docket 120130218, filed January 6, 2012).
- \$2,651.59 for one gas lien (CCP Docket 150430746, filed April 7, 2015).
- \$2,500 for gas escrow.

No payments were received by PGW in 2022 or 2023 for Fairmount Manor's accounts.

Exhibit BLC-22; Exhibit SAP-2.

The amount withheld (\$5,406.21) was not enough to pay both [a] the face amount of the subject vacated liens (\$258.03 plus \$2,651.59); and [b] the interest that accrued on those vacated liens (\$482.13 plus \$4,074.35) – even if it was paid to PGW on March 31, 2022 (which it was not).

Fairmount Manor Calculations as of March 31, 2022 for Two Liens					
#	CCP Docket No	Date Lien Was Filed	Face Amount of Lien	Assumed Payment Date	Accrued Interest at 1.50%
March 31, 2022 Closing on Sale of Fairmount Manor's properties					
1	120130218	6-Jan-12	\$258.03	31-Mar-22	\$482.13
2	150430746	7-Apr-15	\$3,195.57	31-Mar-22	\$4,074.35
Subtotal, Vacated			\$3,453.60		\$4,556.48
Totals			\$3,453.60		\$4,556.48
Consolidated Total			\$8,010.08		

The HUD-1 for the March 2022 sale of Fairmount Manor's properties does not show that the amount withheld could have paid both [a] the face amount of the subject vacated liens (\$258.03 plus \$2,651.59); and [b] the interest that accrued on those vacated liens (\$482.13 plus \$4,074.35).

- The HUD-1 appears to only refer to face amounts of the liens. However, the HUD-1 shows the wrong face amounts for the liens. For the first lien (120130218), the HUD-1 shows \$252.62. The correct amount is \$258.03. Exhibit BLC-16. For the second lien (150430746), the HUD-1 shows \$2,651.59. The correct amount is \$3,195.57. Exhibit BLC-16.
- To the extent that the HUD-1 only refers to the face amounts of the liens, it does not include any of interest that that accrued after the outstanding balances on the docketed liens (120130218, docketed January 6, 2012; 150430746, docketed April 7, 2015). Between January 6, 2012 and March 31, 2022, \$482.13 in interest would have accrued (at 18%) on the face amount of \$258.03. Between April 7, 2015 and April 27, 2023, \$4,074.35 in interest would have accrued (at 18%) on the face amount of \$3,195.57.

13. Payments Of Accrued Interest On Vacated Gas Liens (3)

Ms. Pulley repeats the claim that Complainants are owed a credit on the 2012 Lien (CCP Docket No. 120130218) that was vacated by PGW on October 14, 2022. This is the first lien discussed in the above Section (Section C.12).

That claim is without merit. Fairmount Manor did not pay any interest that accrued (at the incorrect interest rate of 18% per annum) on that above-described lien because PGW did not receive moneys from or on behalf of Fairmount Manor for that lien.

No payments were received by PGW for the above-described lien, as discussed in Section C.12.

The above-described lien was vacated on October 14, 2022. Exhibit BLC-21. It as well as other liens docketed against the Complainants' properties were vacated by PGW as part of PGW's efforts to comply with the directives of the Pennsylvania Supreme Court. PGW reviewed docketed liens to identify active accounts/SAs with active liens. When found, PGW vacated the liens.

Complainants are not entitled to any credit or refund of the interest that accrued on the subject vacated lien (120130218, docketed January 6, 2012), since Fairmount Manor/SBG did not show that they actually paid the incorrect interest rate on that vacated lien. Ms. Pulley did nothing to explain how or when Fairmount Manor/SBG paid interest that accrued after the outstanding balances on that docketed lien (120130218, docketed January 6, 2012). Nor did she describe any payments related to that lien.

14. Payments Of Accrued Interest On Vacated Gas Liens (4)

Ms. Pulley repeats the claim that Complainants are owed a credit on the 2015 Lien (CCP Docket No. 150430746) that was vacated by PGW on April 27, 2023. This is the second lien that was discussed in the above Section (Section C.12).

That claim is without merit. Fairmount Manor did not pay any interest that accrued (at the incorrect interest rate of 18% per annum) on that above-described lien because PGW's did not receive moneys from or on behalf of Fairmount Manor for that lien.

No payments were received by PGW for the above-described lien, as discussed in Section C.12.

The above-described lien was vacated on April 27, 2023. Exhibit BLC-21. It as well as other liens docketed against the Complainants' properties were vacated by PGW as part of PGW's efforts to comply with the directives of the Pennsylvania Supreme Court. PGW reviewed docketed liens to identify active accounts/SAs with active liens. When found, PGW vacated the liens.

Complainants are not entitled to any credit or refund of the interest that accrued on the subject vacated lien (150430746, docketed April 7, 2015), since Fairmount Manor/SBG did not show that they actually paid the incorrect interest rate on that vacated lien. Ms. Pulley did nothing to explain how or when Fairmount Manor/SBG paid interest that accrued after the outstanding balances on that docketed lien (150430746, docketed April 7, 2015). Nor did Ms. Pulley describe any payments related to that lien.

15. Claim For Recalculated Partial Payments

Ms. Pulley claims that the Complainants are owed credits due to the recalculation of partial payments. In doing so, she complains that credits have not been paid or otherwise applied to Fairmount Manor's accounts.

The amount of credits owed due to the recalculation of partial payments is being litigated in this proceeding, as explained in Section A.6. PGW's position is set forth in PGW Surrebuttal Table 1 and Exhibit BLC-15, as explained in Section A.6. There is no obligation to provide credits during the litigation, as explained in Section A.6.

D. FAIRMOUNT COURT

1. Complaint by Fairmount Court

Fairmount Court Realty Co., L.P. is a different legal entity than Fairmount Manor, as discussed in the Background section (above). Ms. Pulley testified that the decision was made, in 2011, to do different aspects of business by virtue of different entities, Fairmount Manor and Fairmount Court. SBG St. No. 2 at 4, 10. That decision was made before the 2012 Complaint by Fairmount Manor and before the 2015 Complaint by Fairmount Manor.

Fairmount Manor filed complaints against PGW that were docketed at C-2012-2304215 and C-2015-2486664.

Fairmount Court did not file complaints against PGW that are pending and/or consolidated with the Complaints by Simon Garden, Elrae Garden, Fairmount Manor, Fern Rock, Marchwood, Marshall Square, or Oak Lane.

Counsel has advised that Fairmount Court's failure to file (or join) a complaint against PGW precludes the Commission from granting relief in favor of Fairmount Court.²¹

2. Claim For Charges/Balances After The Sale (1)

This analysis is provided for informational purposes only. By providing this analysis, PGW is not waiving the fact that Fairmount Court Realty Co., L.P. has not filed a Complaint against PGW and is not otherwise a party to this litigation and can be granted no relief.

Ms. Pulley claims that Fairmount Court is owed \$1,361.35 because late payment charges ("LPCs") posted after the March 2018 sale of Fairmount Court's properties are erroneous. SBG St. No. 2 at 12.

This claim is without merit. No credit should be given based on unpaid charges.

Fairmount Court sold its properties on March 28, 2018, according to Ms. Pulley. SBG St. No. 2 at 10. At that time, only the gas account for 702 N. Marshall was active. Exhibit BLC-25. The gas accounts for 700 N. Marshall and 704 N. Marshall were closed in 2010. Exhibit BLC-25.

Here, Ms. Pulley is challenging the ten (10) subsequent bills for Fairmount Court's account for 702 N. Marshall Street.

²¹ Fairmount Court did not have a complaint "pending" at the time that the Supreme Court issued PGW II and is barred from raising claims under the holding in *PGW III*.

Fairmount Court 702 N. Marshall Exhibit BLC-25; Exhibit SAP-2		
Date of Bill/LPC	Bill Amount	LPC
Sale of Fairmount Court properties on March 28, 2018		
4/7/2018	\$425.69	\$170.90
5-8-2018	\$27.47	\$177.29
6-7-2018	\$27.47	\$177.70
7-7-2018	\$27.47	\$178.11
8-7-2018	\$27.47	\$178.52
9-7-2018	\$27.47	\$178.93
10-5-2018	\$27.47	\$179.35
11-6-2018	\$27.17	\$179.76
12-5-2018	\$27.17	\$180.17
12-18-2018	\$1.18	--
Sub-totals	\$646.03	\$1,600.73
	Total	\$2,246.76

Ms. Pulley argues that the April 2018 bill should have been prorated between the old owner (Fairmount Court) and the new owner.

PGW disagrees that it caused the problem with prorating the bills after the March 2018 sale of Fairmount Court’s properties. PGW did not retroactively prorate the first bill after the transaction through December 2018 when the meter was removed for Fairmount Court’s accounts. The delay in proration was not caused by PGW. The April 2018 bill could have been prorated if PGW had been informed of the service termination/transfer before the issuance of those bills. However, PGW was not informed of the service termination/transfer until December

2018. After being notified of the transfer/new owner, the December 2018 bill was prorated.

Exhibit BLC-25.

The delay by Fairmount Court and/or the new owner requesting gas service in the new owner's name resulted in the continuation of billing to Fairmount Court for service to 702 N. Marshall. In fact, Fairmount Court received bills for full-billing cycles in April, May, June, July, August, September, October, November and December 2018. Exhibit BLC-25. There are no math errors in the LPCs. Ms. Pulley merely objects to the imposition/existence of the LPCs. The LPCs were imposed consistent with PGW's Tariff.

PGW did not receive any payments towards Fairmount Court's accounts in 2018. Exhibit BLC-25; Exhibit SAP-2. The lack of payment precludes directing any credit or refund of the bills and/or LPCs dated April 7, 2018 through December 18, 2018.

Despite not causing the delay in proration of the first bill after the March 2018 sale of Fairmount Court's properties, the proration of the charges on the bill of April 7, 2018 (for 32 days of service, March 2nd to April 3rd) would be as follows: The bill would be reduced by \$66.51 (\$425.69 less \$359.18) so that Fairmount Court is responsible for 27 days of service; the late payment charge of \$170.90 would not be prorated due to the lack of payment on the account. This means that the outstanding balance on this account would be adjusted from \$17,762.35 to \$16,045.69. In other words, PGW would remove charges totaling \$1,716.68 from Fairmount Court's account for 702 Marshall Street – if Fairmount Court had filed a complaint against PGW.

3. Challenge To Collection Of Written-Off Amount (1)

This analysis is provided for informational purposes only. By providing this analysis, PGW is not waiving the fact that Fairmount Court Realty Co., L.P. has not filed a Complaint against PGW and is not otherwise a party to this litigation and can be granted no relief.

Ms. Pulley asserts that Fairmount Court is owed \$17,762.35 because PGW made an accounting entry to write-off that amount from Fairmount Court's account for 702 N. Marshall Street.

This claim lacks merit, since write-offs remain due and payable to PGW. There is no basis for issuing a credit since none of the \$17,762.35 was paid for Fairmount Court's account for 702 N. Marshall Street.

The amount of \$17,762.35 consists of the unpaid charges for Fairmount Court's account for 702 N. Marshall Street. Exhibit BLC-25; Exhibit SAP-2.

Fairmount Court is not entitled to any credit or refund of the \$17,762.35 that was written-off by PGW. Write-offs remain due and payable to PGW, as explained in Section B.6. Directing a credit or refund of amounts not paid by Fairmount Court/SBG would be a windfall for Fairmount Court.

4. Challenge To Collection Of Written-Off Amount (2)

This analysis is provided for informational purposes only. By providing this analysis, PGW is not waiving the fact that Fairmount Court Realty Co., L.P. has not filed a Complaint against PGW and is not otherwise a party to this litigation and can be granted no relief.

Ms. Pulley asserts that Fairmount Court is owed \$9,721.35 because PGW made an accounting entry to write-off that amount from Fairmount Court's account for 704 N. Marshall Street. SBG St. No 2 at 12.

The amount of \$9,721.35 consists of the unpaid charges for Fairmount Court's account for 704 N. Marshall Street. Exhibit BLC-25; Exhibit SAP-2.

Fairmount Court is not entitled to any credit or refund of the \$9,721.35 that was written-off by PGW. Write-offs remain due and payable to PGW, as explained in Section B.6. Directing a credit or refund of amounts not paid by Fairmount Court/SBG would be a windfall for Fairmount Court.

5. Claim For Payments From Escrow Agent To PGW

This analysis is provided for informational purposes only. By providing this analysis, PGW is not waiving the fact that Fairmount Court Realty Co., L.P. has not filed a Complaint against PGW and is not otherwise a party to this litigation and can be granted no relief.

Ms. Pulley states that \$36,342.89 was withheld by Fairmount Court's/SBG's escrow agent for the March 2018 sale of Fairmount Court's properties and claims that \$36,342.89 is "missing." SBG St. No. 2 at 12-13; Exhibit SAP-4.

This claim is incorrect. PGW did not receive moneys from or on behalf of Fairmount Court's accounts after the March 2018 sale.

PGW correctly applied the amounts sent to PGW for Fairmount Court's gas accounts.

Fairmount Court sold its properties on March 28, 2018, as explained in Section D.2.

The HUD-1 shows that \$36,342.89 was withheld by Fairmount Court's/SBG's escrow agent for the March 2018 sale of Fairmount Court's properties. Exhibit SAP-3.

PGW did not receive any payments towards Fairmount Court's accounts in 2018 or 2019. Exhibit BLC-25; Exhibit SAP-2.

This claim is based on the unsupported assumption that the escrow agent sent \$36,342.89 to PGW in March 2018. That is not true. PGW did not receive moneys from or on behalf of Fairmount Court's accounts after the March 2018 sale. Ms. Pulley offers no details on the dates and amounts of checks sent by SBG and/or their escrow agent to PGW to pay the outstanding balance based on the March 2018 sale of Fairmount Court's properties.

Fairmount Court is not entitled to any credit or refund of \$36,342.89. That amount was never paid by (or on behalf of) Fairmount Court, and Fairmount Court should not be credited or refunded that amount. Directing a credit or refund on amounts not paid by Fairmount Court/SBG would be a windfall for Fairmount Court.

6. Claim For Payments To Clear Title

This analysis is provided for informational purposes only. By providing this analysis, PGW is not waiving the fact that Fairmount Court Realty Co., L.P. has not filed a Complaint against PGW and is not otherwise a party to this litigation and can be granted no relief.

Ms. Pulley asserts that Fairmount Court is owed \$27,952.58 because they paid that amount to clear judgments (docketed liens) encumbering its properties. SBG St. No. 2 at 10; Exhibit SAP-4.

Fairmount Court is not entitled to any credit or refund for any amounts paid to clear title to Fairmount Court's properties. Fairmount Court has not presented a valid claim for the return of \$27,952.58, since payments to clear title are not subject to the Commission's jurisdiction.

Ms. Pulley argues that \$27,952.58 should be returned by PGW because the unpaid gas bills were in the tenants' names and the tenants were responsible for their own gas bills throughout the course of their respective tenancy.

This claim relates to judgments (docketed liens) under the Lien Law, as discussed in Section B.8.

There is no explanation for the \$27,952.58 claim. Ms. Pulley states that the \$27,952.58 is the sum of \$2,936.24 (for 700 N. Marshall Street), \$11,198.89 (for 702 N. Marshall Street) and \$13,817.45 (for 704 N. Marshall Street). SBG St. No. 2 at 10. She provides no details on the dates and amounts of checks sent by SBG and/or their escrow agent to PGW to clear title.

The amount being sought by Fairmount Court appears to be based on all of the payments shown as made by or on behalf of Fairmount Court for these accounts/SAs.

- **700 N. Marshall Street.** The claim for 700 N. Marshall Street is \$2,936.24. SBG St. No. 2 at 10. \$3,164.87 was paid on the accounts/SAs for 700 N. Marshall Street between July 14, 2001 and July 22, 2010. Exhibit SAP-2. All of those payments predate the start date for the 2015 Complaints.
- **702 N. Marshall Street.** The claim for 702 N. Marshall Street is \$11,198.89. SBG St. No. 2 at 10. \$18,670.66 was paid on the accounts/SAs for 702 N. Marshall Street between July 23, 2001 and January 12, 2018. Exhibit SAP-2. All but two of those payments predate the start date for the 2015 Complaints. Exhibit BLC-25.

- **704 N. Marshall Street.** The claim for 704 N. Marshall Street is \$13,817.45. SBG St. No. 2 at 10. \$13,108.93 was paid on the accounts/SAs for 704 N. Marshall Street between August 2, 2001 and May 29, 2008. Exhibit SAP-2. All of those payments predate the start date for the 2015 Complaints.

PGW is only seeking to have Fairmount Court/SBG pay the outstanding amounts for the times that Fairmount Court was the customer(s) of record. The account summaries provided by PGW show that Fairmount Court and/or SBG were the customer(s) of record for periods of time. Exhibit BLC-25. Fairmount Court and/or SBG knew or should have known that they were responsible for gas service because Fairmount Court and/or SBG were receiving bills from PGW for gas service to properties owned by Fairmount Court. Each of the above-referenced accounts shows that Fairmount Court/SBG owe PGW for unpaid bills. Exhibits BLC-25.

Fairmount Court is not entitled to any credit or refund for any amounts paid to clear title to Fairmount Court's properties. PGW is not responsible or accountable for Fairmount Court/SBG making payments to PGW to clear title to Fairmount Court's properties. PGW can lien any property if a gas bill is unpaid, whether the gas was billed to the owner (landlord) or the tenant of the property. It is buyers or lenders, and not PGW, that require clear title for a real estate transaction, as explained in Section B.8.

7. Payments Of Accrued Interest On Vacated Gas Liens

This analysis is provided for informational purposes only. By providing this analysis, PGW is not waiving the fact that Fairmount Court Realty Co., L.P. has not filed a Complaint against PGW and is not otherwise a party to this litigation and can be granted no relief.

Ms. Pulley implies that the interest that accrued on vacated liens was paid by or on behalf of Fairmount Court and that Fairmount Court is entitled to credits (or refunds) of the difference

between the amount of interest paid at the incorrect interest rate (of 18% per annum) and the correct interest rate (of 6% per annum). SBG St. No. 2 at 2, 6.

The implication is wrong, since Fairmount Court did not pay all of the interest that accrued (at the incorrect interest rate of 18% per annum) on the vacated liens. PGW did, however, conclude that Fairmount Court did pay the incorrect rate of interest on certain liens and could have received a credit of \$1,712.53 as damages for the difference in interest paid on judgments (docketed liens) for Fairmount Court in August 2013, if Fairmount Court had filed a timely complaint.

The vacated liens that had been recorded against Fairmount Court's properties are described in Exhibit BLC-24, which also lists the transactions (refinancings and/or sales) regarding Fairmount Court's properties.

There are a total of eighteen (18) vacated liens that had been recorded against Fairmount Court's properties, as shown on Exhibit BLC-24: five were vacated in August 2013; one was vacated in June 2016; two were vacated in August 2018; one was vacated in January 2019; and nine were vacated in September-October 2022

Liens Vacated in August 2013

Five (5) liens were vacated in August 2013.

Fairmount Court			Five Liens Vacated in August 2013			
	CCP Docket No	Date Lien Was Filed	Face Amount of Lien	Date Lien Was Vacated/Satisfied		Accrued Interest at 1.50%
1	121030943	17-Oct-12	\$3,635.78	Satisfied	22-Aug-13	\$561.73
2	130730649	11-Jul-13	\$2,106.80	Satisfied	22-Aug-13	\$44.24
3	130730660	11-Jul-13	\$2,134.45	Satisfied	22-Aug-13	\$44.82
4	130731298	17-Jul-13	\$2,664.69	Satisfied	22-Aug-13	\$47.96
5	130730657	11-Jul-13	\$1,827.76	Satisfied	23-Aug-13	\$39.30
6	130730658	11-Jul-13	\$1,999.55	Satisfied	23-Aug-13	\$42.99
7	130730662	11-Jul-13	\$2,095.53	Satisfied	23-Aug-13	\$45.05
8	130730650	11-Jul-13	\$3,062.55	Satisfied	23-Aug-13	\$65.84
9	130730661	11-Jul-13	\$3,906.26	Satisfied	23-Aug-13	\$83.98
10	130731297	17-Jul-13	\$3,540.63	Satisfied	23-Aug-13	\$65.50
1	121030750	16-Oct-12	\$2,638.12	Vacated	30-Aug-13	\$419.46
2	121030944	17-Oct-12	\$2,264.88	Vacated	30-Aug-13	\$358.98
3	121030937	17-Oct-12	\$3,362.58	Vacated	30-Aug-13	\$532.97
4	121031117	20-Oct-12	\$3,819.83	Vacated	30-Aug-13	\$599.71
5	121031131	20-Oct-12	\$4,188.98	Vacated	30-Aug-13	\$657.67
Subtotal, Satisfied			\$26,974.00			\$1,041.43
Subtotal, Vacated			\$16,274.39			\$2,568.80
Totals			\$43,248.39			\$3,610.23
Consolidated Total			\$46,858.62			

The above table shows that \$46,858.62 was required to pay both [a] the face amount of all of those liens; and [b] the interest that accrued on those liens at the rate of 18% per annum.

PGW concludes that the five above-described liens should be treated as “satisfied” (as opposed to being vacated) for purposes of calculating damages owed to Fairmount Court/SBG for the difference in interest paid on judgments (docketed liens).

That difference in interest paid is calculated below.

Fairmount Court Difference in Interest Paid on Five Liens Vacated in August 2013		
Incorrect Interest at 1.5%	Correct Interest at 0.5%	Difference In Interest Paid
\$2,568.80	\$856.27	\$1,712.53

However, as explained, Fairmount Court did not file a Complaint against PGW and is not otherwise a party to this litigation and can be granted no relief.

Liens Vacated in June 2016

One lien was vacated in June 2016.

Fairmount Court		One Lien Vacated in June 2016				
	CCP Docket No	Date Lien Was Filed	Face Amount of Lien	Date Lien Was Vacated/Satisfied		Accrued Interest at 1.50%
1	160430856	19-Apr-16	\$2,023.87	Vacated	01-Jun-16	\$43.51
Subtotal, Vacated			\$2,023.87			\$43.51
Totals			\$2,023.87			\$43.51
Consolidated Total			\$2,067.38			

The above table shows that \$2,067.62 was required to pay both [a] the face amount of all of these liens; and [b] the interest that accrued on that lien at the rate of 18% per annum.

PGW did not receive any money for Fairmount Court's accounts between April 2016 and June 2016. Exhibit SAP-2. Ms. Pulley offers no details on the dates and amounts of checks sent by SBG and/or their escrow agent to PGW to pay that lien.

Fairmount Court did not pay all of the interest that accrued (at the incorrect interest rate of 18% per annum) on the vacated liens. Nothing was done by Ms. Pulley to show that

Fairmount Court/SBG paid \$2,067.38 to PGW for [a] the face amount of that vacated lien (\$2,023.87) plus [b] the interest that accrued on that vacated lien (\$43.51).

Lien Vacated in August 2018

Two liens were vacated in August 2018.

Fairmount Court			Two Liens Vacated in August 2018			
	CCP Docket No	Date Lien Was Filed	Face Amount of Lien		Date Lien Was Vacated/Satisfied	Accrued Interest at 1.50%
1	150830021	4-Aug-15	\$6,112.33	Vacated	03-Aug-18	\$3,346.50
2	160331623	24-Mar-16	\$965.30	Vacated	03-Aug-18	\$416.04
Subtotal, Vacated			\$7,077.63			\$3,762.54
Totals			\$7,077.63			\$3,762.54
Consolidated Total			\$10,840.17			

The above table shows that \$10,840.17 was required to pay both [a] the face amount of all of these liens; and [b] the interest that accrued on that lien at the rate of 18% per annum.

PGW did not receive any money for these liens in or around July-August 2018. In fact, PGW has no records of payments being made on Fairmount Court’s accounts, after the March 2018 sale of Fairmount Court’s properties. Ms. Pulley offers no details on the dates and amounts of checks sent by SBG and/or their escrow agent to PGW to pay these liens.

Complainants did not pay all of the interest that accrued (at the incorrect interest rate of 18% per annum) on the vacated liens. Nothing was done by Ms. Pulley to show that Fairmount Court/SBG paid \$10,840.17 to PGW for [a] the face amount of that vacated lien (\$7,077.63) plus [b] the interest that accrued on that vacated lien (\$3,762.54).

Liens Vacated in January 2019

One lien was vacated in January 2019.

Fairmount Court						
	CCP Docket No	Date Lien Was Filed	Face Amount of Lien	Date Lien Was Vacated/Satisfied		Accrued Interest at 1.50%
1	140733016	23-Jul-14	\$3,137.81	Vacated	01-Jan-19	\$2,546.33
Subtotal, Vacated						
			\$3,137.81			\$2,546.33
Totals						
			\$3,137.81			\$2,546.33
Consolidated Total						
			\$5,684.14			

The above table shows that \$5,684.14 was required to pay both [a] the face amount of all of these liens; and [b] the interest that accrued on that lien at the rate of 18% per annum.

PGW did not receive any money for these liens in or around November-December 2018. In fact, PGW has no records of payments being made on Fairmount Court's accounts, after the March 2018 sale of Fairmount Court's properties. Ms. Pulley offers no details on details the dates and amounts of checks sent by SBG and/or their escrow agent to PGW to pay the outstanding balance based on the December 2018 refinancing of Fairmount Manor's properties.

Complainants did not pay all of the interest that accrued (at the incorrect interest rate of 18% per annum) on the vacated liens. Nothing was done by Ms. Pulley to show that Fairmount Court/SBG paid \$5,684.14 to PGW for [a] the face amount of that vacated lien (\$3,137.81) plus [b] the interest that accrued on that vacated lien (\$2,546.33).

Liens Vacated in September-October 2022

Nine liens were vacated in September-October 2022.

Fairmount Court						
	CCP Docket No	Date Lien Was Filed	Face Amount of Lien	Date Lien Was Vacated/Satisfied		Accrued Interest at 1.50%
1	140930605	9-Sep-14	\$1,297.54	Vacated	23-Sep-22	\$1,904.79
2	140930614	9-Sep-14	\$1,503.19	Vacated	23-Sep-22	\$2,206.68
3	140930613	9-Sep-14	\$355.93	Vacated	23-Sep-22	\$522.51
4	150630313	5-Jun-15	\$623.30	Vacated	23-Sep-22	\$831.17
5	140733008	23-Jul-14	\$2,563.12	Vacated	14-Oct-22	\$3,851.09
6	140733007	23-Jul-14	\$2,729.90	Vacated	14-Oct-22	\$4,101.67
7	140733015	23-Jul-14	\$3,683.84	Vacated	14-Oct-22	\$5,534.97
8	140732953	23-Jul-14	\$3,763.89	Vacated	14-Oct-22	\$5,655.24
9	140732990	23-Jul-14	\$4,866.36	Vacated	14-Oct-22	\$7,311.71
Subtotal, Vacated			\$21,387.07			\$31,919.83
Totals			\$21,387.07			\$31,919.83
Consolidated Total			\$53,306.90			

The above table shows that \$53,306.90 was required to paid both [a] the face amount of all of those liens; and [b] the interest that accrued on that lien at the rate of 18% per annum.

The nine liens were vacated in September-October 2022. Those liens were vacated by PGW as part of PGW's efforts to comply with the directives of the Pennsylvania Supreme Court. PGW reviewed docketed liens to identify active accounts/SAs with active liens. When found, PGW vacated the liens.

PGW did not receive any money for these liens in or around July-October 2022. In fact, PGW has no records of payments being made on Fairmount Court's accounts, after the March 2018 sale of Fairmount Court's properties. Ms. Pulley offers no details on the dates and amounts of checks sent by SBG and/or their escrow agent to PGW to pay these liens.

Complainants did not pay all of the interest that accrued (at the incorrect interest rate of 18% per annum) on the vacated liens. Nothing was done by Ms. Pulley to show that Fairmount Court/SBG paid \$53,306.90 to PGW for [a] the face amount of that vacated lien (\$21,387.07) plus [b] the interest that accrued on that vacated lien (\$31,919.83).

8. Claim For Recalculated Partial Payments

This analysis is provided for informational purposes only. By providing this analysis, PGW is not waiving the fact that Fairmount Court Realty Co., L.P. has not filed a Complaint against PGW and is not otherwise a party to this litigation and can be granted no relief.

Ms. Pulley claims that Fairmount Court is owed credits due to the recalculation of partial payments. In doing so, she complains that \$191.47 has not been paid or otherwise applied to Fairmount Court's accounts. SBG St. No. 2 at 7; Exhibit SAP-4.

The amount of credits owed due to the recalculation of partial payments is being litigated in this proceeding, as explained in Section A.6. PGW's position is set forth in PGW Surrebuttal Table 1 and Exhibit BLC-15, as explained in Section A.6. There is no obligation to provide credits during the litigation, as explained in Section A.6.

E. FERN ROCK

1. Challenge To Bills For Service After Refinancing

Ms. Pulley claims that Fern Rock does not owe any amount to PGW following Fern Rock's refinancings of Fern Rock's properties and argues that the Complainants are owed a credit of \$549,484.31 on Fern Rock's accounts. SBG St. No. 2 at 18.

This claim is without merit. No credit should be given based on a retroactive proration of a bill. The delay in proration was not caused by PGW. An earlier bill could have been prorated if PGW had been informed of the service termination/transfer before the issuance of said bill.

To the extent that Ms. Pulley implies that there should be no charges after a refinancing, she is wrong. The refinancing of real estate does not end gas service to the property. Fern Rock was the customer of record for the gas accounts for Fern Rock's properties prior to the refinancing and remained the customer of record for those gas accounts.

Complainants should not be credited or refunded any amounts related to unpaid gas bills. That is especially true when the bill was not actually paid by the refinancing or sale. Directing a credit or refund on amounts not paid by Fern Rock/SBG would be a windfall for the Complainants.

2. Challenge To Prior Bill (HH Account)

Ms. Pulley asserts that Complainants are owed \$55,707.17 because PGW made an accounting entry to write-off that amount from Fern Rock's accounts for Apartment HH at 934-938 W. Godfrey Avenue. SBG St. No. 2 at 16-17.

This claim lacks merit since write-offs remain due and payable to PGW. There is no basis for issuing a credit since none of the \$55,707.17 was paid for the account for Apartment HH.

The amount of \$55,707.17 consists of the unpaid bills issued to Fern Rock. Fern Rock was issued a final bill for \$55,707.17 for gas usage up to and including May 15, 2020, as discussed in the timeline attached as Exhibit BLC-28. That amount remains due and payable to PGW.

PGW reactivated the \$55,707.17 for Apartment HH. Exhibit BLC-27. That reactivation triggered the issuance of erroneous bills, as discussed in Exhibit BLC-28. Those bills are erroneous because they reflect an amount different than the \$55,707.17 owed by Fern Rock.

Complainants are not entitled to any credit or refund of the \$55,707.17 that was written-off of on Fern Rock's Account for Apartment HH. The \$55,707.17 was never paid by (or on behalf of) Fern Rock, and Fern Rock should not be credited or refunded that amount. Directing a credit or refund on amounts not paid by Fern Rock/SBG would be a windfall for the Complainants.

3. Claim For Payments From Escrow Agent To PGW (1)

Ms. Pulley states that \$275,000.00 was withheld by Fern Rock's/SBG's escrow agent for the October 24, 2013 refinancing of Fern Rock's properties and claims that \$82,524.01 is "missing." SBG St. No. 2 at 16-18. The HUD-1 alleges that \$275,000.00 was withheld by Fern Rock's/SBG's escrow agent for the October 2013 sale of Fern Rock's properties.

That claim is without merit. PGW correctly applied the amounts sent to PGW for Fern Rock's gas accounts. PGW applied \$192,475.99 in March 2019. Exhibit BLC-26; Exhibit BLC-27. There are no documents showing that the escrow agent actually paid \$275,000.00 to PGW, as opposed to the \$192,475.99 that PGW acknowledges receiving for Fern Rock's accounts. Ms. Pulley stated that, by her calculations, "a check for \$192,475.99 was sent to PGW for the exact balance of ... liens and outstanding debt on the [Fern Rock] accounts." SBG St. No. 2 at 17. Consistent with her calculations, Ms. Pulley acknowledges that PGW received and applied \$192,475.99 to Fern Rock's accounts. SBG St. No. 2 at 17. Ms. Pulley offers no details on the dates and amounts of additional checks sent by SBG's escrow agent to PGW. Ms. Pulley does

not explain or describe how any additional money above the \$192,475.99 was actually sent to PGW for Fern Rock's accounts after the October 2013 refinancing of Fern Rock's properties. Ms. Pulley presented no checks or records to show that any amounts above the acknowledged \$192,475.99 was actually sent to PGW after that refinancing.

Complainants are not entitled to any credit or refund for the difference between the amounts shown on the HUD-1 for the October 2013 refinancing of Fern Rock's properties and the amounts shown on PGW's account summaries as being received by PGW.

4. Claim For Payments From Escrow Agent To PGW (2)

Ms. Pulley states that \$811,979.45 was withheld in the July 2019 multi-property refinancing and claims that \$418,552.24 is "missing." SBG St. No. 2 at 16-18.

That claim is incorrect. PGW correctly applied the amounts sent to PGW for Fern Rock's gas accounts.

In July 2019, there was a multi-property refinancing. This refinancing included properties owned by Fern Rock, Marchwood, Oak Lane, Simon Garden and five (5) other undisclosed property groups. That refinancing closed on July 23, 2019, according to Ms. Pulley. SBG St. No. 2 at 17.

The HUD-1 shows that \$811,979.45 was withheld to pay all outstanding amounts owed to PGW, whether or not secured by a judgment (docketed lien), of Fern Rock, Marchwood, Oak Lane, Simon Garden and five (5) other undisclosed property groups. The HUD-1 states that \$649,583.56 was intended for paying outstanding gas bills and \$162,395.89 was being held back as a contingency. Exhibit SAP-3.

PGW received the following amounts regarding the participants in the July 2019 multi-property refinancing:

July 23 2019 Closing on MULTI-PROPERTY refinancing By Fern Rock, Marchwood, Oak Lane, Simon Garden and Five (5) other Property Groups		
Participant in Multi-Property Refinancing	Amounts Received by PGW (\$)	Reference
Marchwood	\$205,000.00	Exhibit BLC-30
Oak Lane	\$189,855.43	Exhibit BLC-34 SBG St. No. 2 at 273
Simon Garden	\$203,576.81	Exhibit BLC-36 SBG St. No. 2 at 273
Fern Rock	None	Exhibit BLC-27
Five (5) Others	No Details from Complainants	
Subtotal	\$598,432.24	

PGW correctly applied the \$598,432.24 sent to PGW. Ms. Pulley does not explain or describe any errors regarding the checks received by PGW.

Ms. Pulley claims that \$418,552.24 is “missing” from the July 2019 multi-property refinancing. That claim is based on her unsupported assumption that the escrow agent sent \$811,979.45 to PGW in July 2019. For the Complainants’ accounts, PGW only received \$598,432.24, as detailed above. Ms. Pulley offers no details on the dates and amounts of checks sent by SBG and/or their escrow agent to PGW to pay the outstanding balance based on the July 2019 multi-property refinancing.

The lack of details and clarity from SBG on the amounts sent to PGW is troubling. The HUD-1 states that only \$649,583.56 was intended for paying outstanding gas bills related to the

Complainants' and SBG's other non-complainant accounts. The other remaining \$162,395.89 was allegedly held back as a contingency pursuant to the refinancing's HUD-1. That begs the question of what amounts were sent to PGW as part of the July 2019 multi-property refinancing: Did the escrow agent send the entire amount (\$649,583.56 plus \$162,395.89) to PGW? Did the escrow agent send only \$649,583.56 and a portion of the contingency funds they retained? Did the escrow agent only send the \$649,583.56 (without any portion of the contingency amount)? Or did the escrow agent only send the amount shown in the above table (\$598,432.24) to PGW which is consistent with PGW's records?

The lack of details on how the withheld funds were to be used is also troubling. There were nine (9) participants in the July 2019 multi-property refinancing. Ms. Pulley provides no details on what amount of the withheld funds were needed for each participant. She appears to speculate that all of the money shown in the HUD-1 was to be used for Fern Rock, Marchwood, Oak Lane, and Simon Garden, and that no money was needed for the debts of the five other participants. No facts or documents support her speculation.

Complainants are not entitled to any credit or refund of "missing" funds from the July 2019 multi-property refinancing. That amount was never paid by (or on behalf of) the Complainants, and Complainants should not be credited or refunded that amount. Directing a credit or refund on amounts not paid by Complainants would be a windfall for the Complainants.

5. Payments Of Accrued Interest On Vacated Gas Liens (1)

Ms. Pulley implies that the interest that accrued on vacated liens was paid by or on behalf of Fern Rock and that the Complainants are entitled to credits (or refunds) of the difference

between the amount of interest paid at the incorrect interest rate (of 18% per annum) and the correct interest rate (of 6% per annum).

The implication is wrong, since Fern Rock did not pay all of the interest that accrued (at the incorrect interest rate of 18% per annum) on the vacated liens. PGW did, however, conclude that Complainants did pay the incorrect rate of interest on certain liens and can receive a credit of \$42,412.61 as damages for the difference in interest paid on judgments (docketed liens).

The vacated liens that had been recorded against Fern Rock's properties are described in Exhibit BLC-26, which also lists the transactions (refinancings and/or sales) regarding Fern Rock's properties.

Liens Vacated in May 2014

Fern Rock refinanced its properties on October 24, 2013, as explained in Section E.3. Based on that refinancing, Ms. Pulley asserts that twenty-seven liens were vacated in May 2014.

Appendix to PGW St. No. 1-SR

Fern Rock		Twenty-Seven Liens Vacated in May 2014				
	CCP Docket No	Date Lien Was Filed	Face Amount of Lien	Date Lien Was Vacated/Satisfied		Accrued Interest at 1.50%
1	110231082	11-Feb-11	\$6,773.19	Vacated	14-May-14	\$4,023.27
2	110231079	11-Feb-11	\$8,600.17	Vacated	14-May-14	\$5,108.50
3	110731728	20-Jul-11	\$3,081.26	Vacated	14-May-14	\$1,585.31
4	110731726	20-Jul-11	\$5,511.39	Vacated	14-May-14	\$2,835.61
5	110731727	20-Jul-11	\$8,229.43	Vacated	14-May-14	\$4,234.04
6	110731729	20-Jul-11	\$10,914.08	Vacated	14-May-14	\$5,615.29
7	110831150	10-Aug-11	\$275.83	Vacated	14-May-14	\$139.02
8	110831149	10-Aug-11	\$512.54	Vacated	14-May-14	\$258.32
9	110831148	10-Aug-11	\$709.08	Vacated	14-May-14	\$357.38
10	110831147	10-Aug-11	\$1,185.86	Vacated	14-May-14	\$597.67
11	111031719	22-Oct-11	\$545.12	Vacated	14-May-14	\$254.84
12	111031763	22-Oct-11	\$770.81	Vacated	14-May-14	\$360.35
13	111031718	22-Oct-11	\$1,419.05	Vacated	14-May-14	\$663.41
14	111031897	22-Oct-11	\$3,245.83	Vacated	14-May-14	\$1,517.43
15	111230262	6-Dec-11	\$2,397.04	Vacated	14-May-14	\$1,066.68
16	120230543	9-Feb-12	\$3,086.87	Vacated	14-May-14	\$1,273.33
17	120230544	9-Feb-12	\$5,619.37	Vacated	14-May-14	\$2,317.99
18	120230573	9-Feb-12	\$6,392.58	Vacated	14-May-14	\$2,636.94
19	120230545	9-Feb-12	\$12,122.74	Vacated	14-May-14	\$5,000.63
20	120532600	23-May-12	\$1,618.48	Vacated	14-May-14	\$583.46
21	120532625	23-May-12	\$3,897.91	Vacated	14-May-14	\$1,405.20
22	120532632	23-May-12	\$6,860.69	Vacated	14-May-14	\$2,473.28
23	120631620	19-Jun-12	\$469.12	Vacated	14-May-14	\$162.78
24	120631642	19-Jun-12	\$575.39	Vacated	14-May-14	\$199.66
25	120631639	19-Jun-12	\$2,427.95	Vacated	14-May-14	\$842.50
26	120731965	21-Jul-12	\$2,896.95	Vacated	14-May-14	\$958.89
27	110231081	22-Feb-11	\$28,891.52	Vacated	24-May-14	\$17,147.12
Subtotal, Vacated			\$129,030.25			\$63,618.91
Totals			\$129,030.25			\$63,618.91
Consolidated Total			\$192,649.16			

The above table shows that \$192,649.16 was required to pay both [a] the face amount of all of those liens; and [b] the interest that accrued on that lien at the rate of 18% per annum.

PGW applied \$192,475.99 in March 2019, as explained in Section E.3.

PGW concludes that the twenty-seven above-described liens should be treated as “satisfied” (as opposed to being vacated) for purposes of calculating damages owed to Fern Rock/SBG for the difference in interest paid on judgments (docketed liens).

That difference in interest paid is calculated below and is included in PGW Surrebuttal Table 3.

Fern Rock Difference in Interest Paid on Twenty-Seven Liens Vacated in May 2014		
Incorrect Interest at 1.5%	Correct Interest at 0.5%	Difference In Interest Paid
\$63,618.91	\$21,206.30	\$42,412.61

Liens Vacated in September-October 2022

Two liens were vacated in September-October 2022. The first lien has CCP Docket No. 140732998 and was docketed July 23, 2014. The second lien has CCP Docket No. 140732997 and was docketed July 23, 2014.

Fern Rock did not pay any interest that accrued (at the incorrect interest rate of 18% per annum) on the above-described liens because PGW’s did not receive moneys from or on behalf of Fern Rock for those liens.

Complainants are not entitled to any credit or refund of the interest that accrued on the above-described liens. The above-described liens (140732998, docketed July 23, 2014; and 140732997, docketed July 23, 2014) were vacated by PGW as part of PGW’s efforts to comply with the directives of the Pennsylvania Supreme Court. PGW reviewed docketed liens to identify active accounts/SAs with active liens. When found, PGW vacated the liens.

6. Payments Of Accrued Interest On Vacated Gas Liens (2)

Ms. Pulley implies that the interest that accrued on vacated liens was paid by or on behalf of Fern Rock and that the Complainants are entitled to credits (or refunds) of the difference between the amount of interest paid at the incorrect interest rate (of 18% per annum) and the correct interest rate (of 6% per annum).

The implication is wrong, since Fern Rock did not pay all of the interest that accrued (at the incorrect interest rate of 18% per annum) on the vacated liens.

Fern Rock refinanced its properties on May 12, 2022, according to Ms. Pulley. Gas service also continued after the May 2022 refinancing. SBG St. No. 2 at 17. Balances owed through December 2023 are shown on Exhibit BLC-27. Ms. Pulley claims that \$38,466.62 is “missing” from the May 2022 refinancing.

The HUD-1 shows that \$38,466.62 was withheld at the time of that sale to pay all outstanding amounts owed to PGW, whether or not secured by a judgment (docketed lien) by Fern Rock. The HUD-1 states that amounts were withheld for the “Philadelphia Revenue Department.” Ms. Pulley states that the \$38,466.32 was withheld to pay three (3) liens by PGW. The separate amounts for the liens are \$11,080.94, \$23,370.37 and \$4,015.31. Exhibit BLC-26.

That claim is based on Ms. Pulley’s unsupported assumption that the escrow agent sent \$38,466.62 to PGW in May 2022. That is not true. PGW received payments totaling \$8,620.18 in July 2022 that was applied to Fern Rock’s accounts. Exhibit BLC-26; Exhibit BLC-27. After applying those payments, Fern Rock still owed (at that time) to PGW over \$900,000 (\$325,616.33 on 920-HH plus \$285,255.72 on 920-AWH plus \$55,707.17 on 934-HH plus

\$285,255.72 on 934-AWH). Other payments since July 2012 have reduced the amounts owed by Fern Rock as shown on Exhibit BLC-27 and summarized on Exhibit BLC-14.

Ms. Pulley asserts that three (3) liens were fully paid by the May 2022 refinancing. If Fern Rock/SBG had intended to pay both [a] the face amount of those vacated liens (\$38,466.62); and/or [b] the interest that accrued (\$49,093.12) on those vacated liens after they were docketed until the closing on May 12, 2022, then their escrow agent should have withheld \$87,559.74.

Fern Rock, assuming vacated on date of May 2022 closing					
	CCP Docket No	Date Lien Was Filed	Face Amount of Lien	Assumed Payment	Accrued Interest at 1.50%
1	140732998	23-Jul-14	\$11,080.94	12-May-22	\$15,790.34
2	140732997	23-Jul-14	\$23,370.37	12-May-22	\$33,302.78
3	100731206	10-Jul-10	\$4,015.31	12-May-22	\$8,681.10
	Subtotal, Vacated		\$38,466.62		\$57,774.22
	Totals		\$38,466.62		\$49,093.12
	Consolidated Total		\$87,559.74		

Regarding the liens vacated in September-October 2022 (140732998, docketed July 23, 2014; 140732997, docketed July 23, 2014), those liens were vacated by PGW as part of PGW's efforts to comply with the directives of the Pennsylvania Supreme Court. PGW reviewed docketed liens to identify active accounts/SAs with active liens. When found, PGW vacated the liens.

The other lien was satisfied in January 2024. It has CCP Docket No. 100731206 and was docketed July 10, 2010. That lien was listed as satisfied in Exhibit BLC-5 and Exhibit CEH-3. However, Ms. Pulley correctly noted that the Court docket for that lien was shown as being open as of January 1, 2024. PGW has since marked that lien as satisfied. That payment did not come from the May 2022 refinancing.

There are no documents showing that Fern Rock/SBG actually paid the incorrect interest rate on the above-described vacated liens. The \$38,466.62 that was withheld is the face amount of the liens. There was no withholding for the accrued interest. But that being said, the \$38,466.32 was not paid to PGW. PGW only received \$8,620.18 in July 2022.

Complainants are not entitled to any credit or refund of the interest that accrued on the above-described liens. Fern Rock did not pay any interest that accrued (at the incorrect interest rate of 18% per annum) on that above-described liens because PGW did not receive moneys from or on behalf of Fern Rock for those liens.

7. Claim For Recalculated Partial Payments

Ms. Pulley claims that the Complainants are owed credits due to the recalculation of partial payments. In doing so, she complains that credits have not been paid or otherwise applied to Fern Rock's accounts. SBG St. No. 2 at 7; Exhibit SAP-4.

The amount of credits owed due to the recalculation of partial payments is being litigated in this proceeding, as explained in Section A.6. PGW's position is set forth in PGW Surrebuttal Table 1 and Exhibit BLC-15, as explained in Section A.6. There is no obligation to provide credits during the litigation, as explained in Section A.6.

F. MARCHWOOD

1. Gas Account For 5515 Wissahickon (Rear)

Marchwood owns the property located at 5515 Wissahickon Ave. SBG St. No. 2 at 18. There are three (3) gas accounts for the property. The first is known as 5515 Wissahickon Ave, A. The second is known as 5515 Wissahickon Ave, B. The third is known as 5515 Wissahickon Ave, Rear.

Following the submission of Ms. Pulley's testimony, PGW realized that the account for 5515 Wissahickon Ave, Rear was not included in the outstanding balances owed by Marchwood in this proceeding. PGW has now included that account as part of Exhibit BLC-30 and added that account/SAs to the outstanding balances in Exhibit BLC-14.

Marchwood's account, 9125007651, for 5515 Wissahickon Avenue, Rear, has a balance of \$595,794.78 as of December 2023. Exhibit BLC-30. The Complainants knew or should have known about the increasing unpaid balance on this account, since they were receiving bills from PGW regarding service to 5515 Wissahickon Avenue, Rear.

2. Challenge To Bills For Service After Refinancings

Ms. Pulley claims that Marchwood does not owe any amount to PGW following the refinancings of Marchwood's properties and argues that the Complainants are owed a credit of \$41,563.55 on Marchwood's accounts. SBG St. No. 2 at 19-20.

This claim is incorrect. The refinancing of real estate does not end gas service to the property. Marchwood was the customer of record for the gas accounts for Marchwood's properties prior to the refinancing and remained the customer of record for those gas accounts.

Balances owed through December 2023 for Marchwood's properties are shown on Exhibit BLC-30.

There is no evidence that the July 2019 multi-property refinancing paid all of the balances owed by Marchwood. PGW received \$205,000.00 for Marchwood's accounts, as explained in Section E.4. PGW applied that \$205,000.00 to Marchwood's account for 5515 Wissahickon, Rear. Exhibit BLC-30. After that payment was applied, Marchwood still owed more than \$200,000 for Marchwood's account for 5515 Wissahickon, Rear. Exhibit BLC-30. Ms. Pulley does not explain or describe any errors regarding the checks received by PGW. Ms. Pulley offers no details on the dates and amounts of additional checks sent by SBG and/or their escrow agent to PGW to pay the outstanding balances owed by Marchwood based on the July 2019 multi-property refinancing.

There is no evidence that the October 2022 refinancing of Marchwood's properties paid all of the balances owed by Marchwood. In fact, the HUD-1 for the October 2022 refinancing indicates that zero dollars were withheld at the time of that sale to pay all outstanding amounts owed to PGW, whether or not secured by a judgment (docketed lien). So, on its face, no funds were made available by that refinancing to pay the outstanding balance shown on Exhibit BLC-30 for Marchwood's properties. PGW's response to the pay-off request indicates that, in October 2022, Marchwood owed PGW \$619,010.39.

Complainants are not entitled to any credit or refund of the outstanding balances for Marchwood's properties based upon prior refinancings by Marchwood. This claim fails to acknowledge that Marchwood continues to receive gas service after the October 2022

refinancing. The above-described payments were for prior bills; they did not pay the bills for November 2022 and beyond.

3. Claim For Payments From Escrow Agent To PGW (1)

Ms. Pulley states that \$135,649.50 was withheld by Marchwood's/SBG's escrow agent for the November 2012 refinancing of Marchwood's properties and claims that \$135,649.50 is "missing." SBG St. No. 2 at 19; Exhibit SAP-2.

This claim cannot be considered because the refinancing occurred before the before the start date (December 11, 2012) for the 2015 Complaints. Counsel has advised that claims related to the December 2011 refinancing are beyond the limitations period and that no credit or refund should be considered based on that refinancing.

4. Claim For Payments From Escrow Agent To PGW (2)

Ms. Pulley has stated that \$418,552.24 is "missing" from the July 2019 multi-property refinancing.

That claim is without merit. PGW correctly applied the amounts sent to PGW for Marchwood's gas accounts, as explained in Section E.4 and Section F.2.

Complainants are not entitled to any credit or refund for the difference between the amounts shown the HUD-1 for the July 2019 multi-property refinancing and the amounts shown on PGW's account summaries as being received by PGW for Marchwood. There is no missing money regarding Marchwood based on the July 2019 multi-property refinancing, as explained in Section E.4 and Section F.2.

5. Payments Of Accrued Interest On Vacated Gas Liens

Ms. Pulley implies that the interest that accrued on vacated liens was paid by or on behalf of Marchwood and that the Complainants are entitled to credits (or refunds) of the difference between the amount of interest paid at the incorrect interest rate (of 18% per annum) and the correct interest rate (of 6% per annum). SBG St. No. 2 at 2, 6.

The implication is wrong, since Marchwood did not pay all of the interest that accrued (at the incorrect interest rate of 18% per annum) on the vacated liens.

The November 2012 refinancing of Marchwood's properties is discussed in Section F.3.

Based on the November 2012 refinancing of Marchwood's properties, Ms. Pulley notes that twenty liens (20) on Marchwood's properties — with a face amount of \$151,521.55 — were marked as satisfied on November 14, 2012. Even though the face amount of those liens exceeds the amount withheld by the escrow agent (\$135,649.50), Ms. Pulley repeats her claim that funds from refinancing have not been accounted for.

Such claims cannot be considered because the satisfaction of liens is beyond the Commission's jurisdiction and occurred before the start date (December 11, 2012) for the 2015 Complaints.

6. Claim For Recalculated Partial Payments

Ms. Pulley claims that the Complainants are owed credits due to the recalculation of partial payments. In doing so, she complains that credits have not been paid or otherwise applied to Fern Rock's accounts. SBG St. No. 2 at 7; Exhibit SAP-4.

The amount of credits owed due to the recalculation of partial payments is being litigated in this proceeding, as explained in Section A.6. PGW's position is set forth in PGW Surrebuttal Table 1 and Exhibit BLC-15, as explained in Section A.6.

G. MARSHALL SQUARE

1. Challenge To Bills For Service After Refinancings

Ms. Pulley claims that Marshall Square does not owe any amount to PGW following the December 23, 2020 refinancing of Marshall Square's properties and argues that the Complainants are owed a credit of \$91,960.11 on Marshall Square's accounts. SBG St. No. 2 at 20-21.

This claim is incorrect. The refinancing of real estate does not end gas service to the property. Marchwood was the customer of record for the gas accounts for Marshall Square's properties prior to the refinancing and remained the customer of record for those gas accounts. Balances owed through December 2023 for Marshall Square's properties are shown on Exhibit BLC-32.

The HUD-1 for the December 2020 refinancing indicates that \$34,081.77 was withheld at the time of that refinancing to pay all outstanding amounts owed to PGW, whether or not secured by a judgment (docketed lien).

Payments of \$34,081.77 were applied to Marshall Square's accounts on January 15, 2021. Exhibit BLC-32. PGW correctly applied the monies sent to PGW. Ms. Pulley does not explain or describe any errors regarding the checks received by PGW. Ms. Pulley does not

explain or describe any errors in the amount or application of the amounts shown in PGW's account statements as being received by PGW for the Complainants' accounts.

However, the \$34,081.77 did not pay all of the outstanding balances. On January 15, 2021, after the payments were applied, Marshall Square still owed \$4,362.76 to PGW (\$1,911.18 for 844 N. 6th Street plus \$2,451.58 for 845 N. 7th Street). Exhibit BLC-32; Exhibit SAP-2.

Complainants are not entitled to any credit or refund of the outstanding balances for Marshall Square's properties based upon prior refinancings by Marshall Square. Ms. Pulley's claim fails to acknowledge that Marshall Square continued to receive gas service after the December 2020 refinancing. The above-described payments of \$34,081.77 were for prior bills; they did not pay the bills for January 2021 and beyond.

2. Claim For Unexplained Transfer

Ms. Pulley claims that the Complainants are owed \$30,398.25 due to the "unexplained" transfers regarding Marshall Square's account for 844 N. 6th Street in December 2004. SBG St. No. 2 at 20.

This claim cannot be considered because the transfers occurred before the start date (December 11, 2012) for the 2015 Complaints. The transfers occurred in December 2004, which is more than seven years before Marshall Square's 2012 Complaint, which was filed on May 11, 2012. It also occurred before the December 11, 2012 date set for the 2015 Complaints in the Order entered on October 10, 2023.

Counsel has advised that claims related to these transfers are beyond the limitations period and that no credit or refund should be considered based on those transfers.

3. Claim For Payments From Escrow Agent To PGW

Complainants are not entitled to any credit or refund for the difference between the amounts shown the HUD-1 for the December 2020 refinancing of Marshall Square's properties and the amounts shown on PGW's account summaries as being received by PGW. The December 2020 refinancing of Marshall Square's properties is discussed in Section G.1. There is no "missing" money.

4. Payments Of Accrued Interest On Vacated Gas Liens

Ms. Pulley implies that the interest that accrued on vacated liens was paid by or on behalf of Marshall Square and that the Complainants are entitled to credits (or refunds) of the difference between the amount of interest paid at the incorrect interest rate (of 18% per annum) and the correct interest rate (of 6% per annum). SBG St. No. 2 at 2, 6.

The implication is wrong, since Marshall Square did not pay all of the interest that accrued (at the incorrect interest rate of 18% per annum) on the vacated liens.

The vacated liens that had been recorded against Marshall Square's properties are described in Exhibit BLC-31, which also lists the transactions (refinancings and/or sales) regarding Marshall Square's properties.

There are a total of three (3) vacated liens that had been recorded against Marshall Square's properties, as shown on Exhibit BLC-35: one was vacated in July 2010; and two were vacated in March 2012.

These claims are beyond the period established by the Order dated October 10, 2023. All of the above-described liens were vacated prior to December 11, 2012. Counsel has advised that

claims related to vacating these liens are beyond the limitations period and that no credit or refund should be considered based on them.

5. Claim For Recalculated Partial Payments

Ms. Pulley claims that the Complainants are owed credits due to the recalculation of partial payments. In doing so, she complains that credits²² have not been paid or otherwise applied to Marshall Square's accounts. SBG St. No. 2 at 7; Exhibit SAP-4.

The amount of credits owed due to the recalculation of partial payments is being litigated in this proceeding, as explained in Section A.6. PGW's position is set forth in PGW Surrebuttal Table 1 and Exhibit BLC-15, as explained in Section A.6. There is no obligation to provide credits during the litigation, as explained in Section A.6.

H. OAK LANE

1. Challenge To Bills For Service After Refinancings

Ms. Pulley claims that Oak Lane does not owe any amount to PGW following the refinancings of Oak Lane's properties and argues that the Complainants are owed a credit of \$57,602.23 on Oak Lane's accounts. SBG St. No. 2 at 22.

This claim is without merit. The refinancing of real estate does not end gas service to the property. Oak Lane was the customer of record for the gas accounts for Oak Lane's properties

²² Exhibit BLC-8 shows that \$1,543.79 is the difference between the historic LPCs and the Recalculated Partial Payments for Elrae Garden. Ms. Pulley's testimony uses the amount of \$4,395.53 (3608 M1: \$3,453.39; 3610 M1: \$723.86; and 3610 M2: 19 \$218.28) or \$4,359.31. SBG St. No. 2 at 9; Exhibit SAP-4. The source of Ms. Pulley's amounts is unclear and looks incorrect since it exceeds the amount calculated by Mr. Hanson (\$1,540.54) on Exhibit CEH-1.

prior to the refinancing and remained the customer of record for those gas accounts. Balances owed through December 2023 for Oak Lane's properties are shown on Exhibit BLC-34.

The July 2019 multi-property refinancing paid all of the balances owed by Oak Lane. However, Oak Lane still continued to receive gas service from PGW.

There is no evidence that the September 2021 refinancing of Marchwood's properties paid all of the balances owed by Oak Lane. The HUD-1 alleges that \$58,050.76 was withheld. SBG St. No. 2 at 22. PGW applied \$59,684.78 on October 22, 2021 (\$5,393.16 to 1623 W. Chelton Ave, Apt A, plus \$54,291.62 to 1623 W. Chelton Ave, Apt B). Exhibit BLC-34.

However, the \$59,684.78 did not pay all of the outstanding balances. On October 22, 2021, after the payments were applied, Oak Lane still owed \$15,542.49 to PGW (\$574.00 for 1623 W. Chelton Ave, Apt A, plus \$14,968.49 for 1623 W. Chelton Ave, Apt B). Exhibit BLC-34.

Complainants are not entitled to any credit or refund of the outstanding balances for Oak Lane's properties based upon prior refinancings by Oak Lane. Ms. Pulley's claim fails to acknowledge that Oak Lane continued to receive gas service after the September 2021 refinancing. The above-described payments were for prior bills; they did not pay the bills for November 2021 and beyond.

2. Claim For Unexplained Transfer (1, 2)

Ms. Pulley claims that the Complainants are owed \$16,028.40 (\$8,014.20 plus \$8,014.20) due to "unexplained" transfers of credits/payments to Oak Lane's accounts. SBG St. No. 2 at 21.

These claims lack merit. Oak Lane is not entitled to a credit because PGW made offsetting accounting entries on Oak Lane’s account for 1623 Chelton Avenue, A.

In April 2014, PGW received a check/payment of \$19,794.08 for Oak Lane’s active accounts. The payment was recorded in a non-primary account and was then distributed to Oak Lane’s account for 1623 Chelton Avenue, A (\$8,014.20), and 1623 Chelton Avenue, B (\$11,779.80). That payment worked to reduce the outstanding balance on each of those accounts. Excerpts regarding 1623 Chelton Avenue, A are below:

Oak Lane 1623 Chelton Avenue, A Exhibit BLC-34; Exhibit SAP-2					
Transaction Date	Transaction Type	Due Date	Transaction Amount	Current Balance	Actual Balance
3/20/2014	BILL	4/11/2014	\$2,395.77	\$20,038.14	\$20,038.14
4/1/2014	XFER		(\$8,014.20)	\$12,023.94	\$12,023.94

After the June 2014 refinancing of Oak Lane’s properties, PGW received two payments for Oak Lane’s accounts: one for \$22,468.69 for Oak Lane’s accounts, and one for \$11,779.88. Exhibit BLC-33; Exhibit BLC-34; Exhibit SAP-2. The application of those checks resulted in negative balances. To bring Oak Lane’s accounts to zero as of June 10, 2014, the April transfers were reversed and the payment recorded in the non-primary account was cancelled. Excerpts regarding 1623 Chelton Avenue, A are below:

Oak Lane 1623 Chelton Avenue, A Exhibit BLC-34; Exhibit SAP-2					
Transaction Date	Transaction Type	Due Date	Transaction Amount	Current Balance	Actual Balance
5/17/2014	BILL	6/11/2014	\$703.19	\$14,454.49	\$14,454.49
4/1/2014	XFER		(\$8,014.20)	\$12,023.94	\$12,023.94
July 23 2019 Closing on MULTI-PROPERTY refinancing By Fern Rock, Marchwood, Oak Lane, Simon Garden and Five (5) other Property Groups					
6/10/2014	PAY		(\$8,014.20)	(\$8,014.20)	6/10/2014
6/10/2014	XFER		\$0.00	\$0.00	6/10/2014

Complainants are not entitled to any credit or refund of \$16,028.40 based on the above-described transfers on Oak Lane's accounts. Ms. Pulley appears to be arguing that Oak Lane should receive an additional credit of \$16,028.40 without a reduction in the balance owed by Oak Lane. No credit should be directed because the April accounting entry was shown as a transfer (as opposed to a check). No credit should be directed because the June accounting entry reversed that transfer so that the payment originally recorded in another account could be cancelled.

3. Claim For Unexplained Transfer (3)

Ms. Pulley claims that the Complainants are owed \$8,014.20 due to "unexplained" transfers of credits/payments to Oak Lane's account for 1623 Chelton Avenue, A. SBG St. No. 2 at 21.

This claim is incorrect. PGW correctly applied the monies sent to PGW for Oak Lane's gas accounts. The transfer of \$8,014.20 reduced the outstanding balance owed by Oak Lane's account for 1623 Chelton Avenue, A. Exhibit SAP-2.

PGW correctly applied the monies sent to PGW for Oak Lane's gas accounts. PGW applied a payment of \$8,014.20 that worked to reduce the outstanding balance owed by Oak Lane on its gas account for 1623 Chelton Avenue, A. The payment recorded in a non-primary account and was then distributed to the Oak Lane's account for 1623 Chelton Avenue, A (\$8,014.20).

Complainants are not entitled to any credit or refund of October 2019 payment transfer to Oak Lane's account for 1623 Chelton Avenue, A. By seeking a credit or refund of payments made, Ms. Pulley appears to be arguing that Oak Lane should receive an additional credit of \$8,014.20 without a reduction in the balance owed by Oak Lane. That outcome is absurd.

4. Claim For Unexplained Transfer (4, 5)

Ms. Pulley claims that the Complainants are owed \$23,559.76 (\$11,779.88 plus \$11,779.88) due to "unexplained" transfers of credits/payments to Oak Lane's accounts. SBG St. No. 2 at 21.

These claims lack merit. Oak Lane is not entitled to a credit because PGW made offsetting accounting entries on Oak Lane's account for 1623 Chelton Avenue, B.

In April 2014, PGW received a check/payment that worked to reduce the outstanding balance on each of those accounts, as explained in Section H.2. Excerpts regarding 1623 Chelton Avenue, B are below:

Oak Lane 1623 Chelten Avenue, B Exhibit BLC-34; Exhibit SAP-2					
Transaction Date	Transaction Type	Due Date	Transaction Amount	Current Balance	Actual Balance
3/20/2014	BILL	4/11/2014	\$2,578.65	\$32,931.20	\$32,931.20
4/1/2014	XFER		(\$11,779.88)	\$21,151.32	\$21,151.32

After the June 2014 refinancing of Oak Lane’s properties, PGW received payments that worked to reduce the outstanding balance on each of those accounts, as explained in Section H.2. The application of those checks resulted in negative balances. To bring Oak Lane’s accounts to zero as of June 10, 2014, the April transfers were reversed and the payment recorded in the non-primary account was cancelled. Excerpts regarding 1623 Chelten Avenue, B are below:

Oak Lane 1623 Chelten Avenue, B Exhibit BLC-34; Exhibit SAP-2					
Transaction Date	Transaction Type	Due Date	Transaction Amount	Current Balance	Actual Balance
5/17/2014	BILL	6/11/2014	\$1,127.25	\$24,775.08	\$24,775.08
4/1/2014	XFER				
July 23 2019 Closing on MULTI-PROPERTY refinancing By Fern Rock, Marchwood, Oak Lane, Simon Garden and Five (5) other Property Groups					
6/10/2014	PAY		(\$36,554.96)	(\$11,779.88)	(\$11,779.88)
6/10/2014	XFER		\$11,779.88	\$0.00	\$0.00

Complainants are not entitled to any credit or refund of \$23,559.76 based on the above-described transfers on Oak Lane’s accounts. Ms. Pulley appears to be arguing that Oak Lane should receive an additional credit of \$23,559.76 without a reduction in the balance owed by Oak Lane. No credit should be directed because the April accounting entry was shown as a

transfer (as opposed to a check). No credit should be directed because the June accounting entry reversed that transfer so that the payment originally recorded in another account could be cancelled.

5. Claim For Payments From Escrow Agent To PGW (1)

Ms. Pulley has stated that \$418,552.24 is “missing” from the July 2019 multi-property refinancing. That claim is without merit. PGW correctly applied the amounts sent to PGW for Oak Lane’s gas accounts, as explained in Section E.4 and Section F.2.

Complainants are not entitled to any credit or refund for the difference between the amounts shown the HUD-1 for the July 2019 multi-property refinancing and the amounts shown on PGW’s account summaries as being received by PGW for Oak Lane.

PGW received \$189,855.43 for Oak Lane’s accounts, as explained in Section E.4. PGW applied that \$189,855.43 to Oak Lane’s accounts. Exhibit BLC-34; Exhibit SAP-2. Ms. Pulley does not explain or describe any errors regarding the checks received by PGW for Oak Lane or the application of those checks for Oak Lane’s accounts. Ms. Pulley offers no details on the dates and amounts of additional checks sent by SBG and/or their escrow agent for Oak Lane. There is no “missing” money regarding Oak Lane based on the July 2019 multi-property refinancing.

6. Claim For Payments From Escrow Agent To PGW (2)

Ms. Pulley states that \$58,050.76 was withheld for the September 2021 refinancing of Oak Lane’s properties and alleges that \$58,050.76 is missing. Oak Lane refinanced its properties on September 30, 2021, according to Ms. Pulley. SBG St. No. 2 at 22.

The HUD-1 shows that \$58,050.76 was withheld by Oak Lane's/SBG's escrow agent for the September 2021 refinancing of Oak Lane's properties. SBG St. No. 2 at 22; Exhibit SAP-3.

On the day of closing, PGW received a pay-off request. Exhibit BLC-33. SBG St. No. 2 at 22. PGW's response to the pay-off request indicated that \$73,153.71 was owed to PGW. Exhibit BLC-33.

PGW applied \$58,684.78 to Oak Lane's accounts on October 22, 2021. Exhibit BLC-34; Exhibit BLC-35. \$5,393.16 was applied to Oak Lane's account for 1623 Cheltenham Ave, A. \$54,291.62 was applied to Oak Lane's account for 1623 Cheltenham Ave, B.

The amount received and applied by PGW matches the amount shown on the above-described HUD-1. The HUD-1 reflects the withholding of \$58,050.76 by Oak Lane's/SBG's escrow agent. PGW received a payment of \$58,050.76 in October 2021. Exhibit BLC-34; Exhibit BLC-35. PGW applied \$58,050.76 to Oak Lane's active accounts. There is no "missing" money.

Complainants are not entitled to any credit or refund for the difference between the amounts shown on the HUD-1 for the September 2021 refinancing of Oak Lane's properties and the amounts shown on PGW's account summaries as being received by PGW. The \$58,050.76 is not "missing." Ms. Pulley's complied account summary (Exhibit SAP-2) does not contain information beyond September 2021. So, it appears that Ms. Pulley did not realize that \$58,050.76 was received and applied to Oak Lane's accounts in October 2021.

7. Payments Of Accrued Interest On Vacated Gas Liens (1)

Ms. Pulley implies that the interest that accrued on vacated liens was paid by or on behalf of Oak Lane and that the Complainants are entitled to credits (or refunds) of the difference between the amount of interest paid at the incorrect interest rate (of 18% per annum) and the correct interest rate (of 6% per annum). SBG St. No. 2 at 2, 6.

The implication is wrong, since Oak Lane did not pay all of the interest that accrued (at the incorrect interest rate of 18% per annum) on the lien vacated in December 2012.

The vacated liens that had been recorded against Oak Lane's properties are described in Exhibit BLC-33, which also lists the transactions (refinancings and/or sales) regarding Oak Lane's properties. There are a total of five (5) vacated liens that had been recorded against Oak Lane's properties, as shown on Exhibit BLC-33: one was vacated in December 2012; and four were vacated in June 2014.

The lien vacated in December 2012 has CCP Docket No. 120831113 and was docketed August 15, 2012. It has a face amount of \$1,945.54. It was vacated on December 18, 2012.

Complainants are not entitled to any credit or refund of the interest that accrued on the subject lien, since Oak Lane did not actually pay the incorrect interest rate on that vacated lien. PGW did not receive payments of both the face amount and the accrued interest for the lien vacated in December 2012. Ms. Pulley does not describe any payments or transactions related to that lien. Nothing was done by Ms. Pulley to show that Oak Lane /SBG paid [a] the face amount of that vacated lien (\$1945.54); and/or [b] the interest that accrued (\$1,288.64) on that vacated lien after it was docketed.

8. Payments Of Accrued Interest On Vacated Gas Liens (1)

Ms. Pulley alleges that the June 6, 2014 refinancing of Oak Lane’s properties fully paid the four (4) liens that were vacated in June 2014 and that that the Complainants are entitled to credits (or refunds) of the difference between the amount of interest paid at the incorrect interest rate (of 18% per annum) and the correct interest rate (of 6% per annum).

The HUD-1 states that \$59,023.65 was withheld for all outstanding amounts owed to PGW, whether or not secured by a judgment (docketed lien) by Oak Lane. Based on the refinancing, Ms. Pulley alleges that the four (4) liens vacated in June 2014 were fully paid.

Oak Lane						
	CCP Docket No	Date Lien Was Filed	Face Amount of Lien	Date Lien Was Vacated/Satisfied		Accrued Interest at 1.50%
June 6, 2014 Closing on refinancing of Oak Lane's properties						
1	130431975	23-Apr-13	\$6,240.40	Satisfied	10-Jun-14	\$1,288.64
1	130631730	18-Jun-13	\$5,625.49	Vacated	10-Jun-14	\$1,004.15
2	131031098	19-Oct-13	\$4,633.89	Vacated	11-Jun-14	\$544.48
3	131231368	30-Dec-13	\$1,763.43	Vacated	11-Jun-14	\$143.72
4	140331377	22-Mar-14	\$7,494.07	Vacated	11-Jun-14	\$303.51
Subtotal, Satisfied			\$6,240.40			\$1,288.64
Subtotal, Vacated			\$19,516.88			\$1,995.86
Totals			\$25,757.28			\$3,284.50
Consolidated Total			\$29,041.78			

The above table shows that \$29,041.78 was required to pay both [a] the face amount of all of those liens; and [b] the interest that accrued on that lien at the rate of 18% per annum.

PGW applied \$59,023.65 to Oak Lane’s accounts in June 2014. Exhibit BLC-33; Exhibit BLC-34.

As I stated in PGW St. No. 1-Supp R, PGW conceded that the four above-described liens should be treated as “satisfied” (as opposed to being vacated) for purposes of calculating damages owed to Oak Lane/SBG for the difference in interest paid on judgments (docketed liens).

That difference in interest paid is calculated below and is included in PGW Surrebuttal Table 3.

Oak Lane Difference in Interest Paid on Four Lien Vacated in June 2024		
Incorrect Interest at 1.5%	Correct Interest at 0.5%	Difference In Interest Paid
\$1,995.86	\$665.29	\$1,330.57

9. Claim For Recalculated Partial Payments

Ms. Pulley claims that the Complainants are owed credits due to the recalculation of partial payments. In doing so, she complains that credits have not been paid or otherwise applied to Oak Lane’s accounts. SBG St. No. 2 at 7; Exhibit SAP-4.

The amount of credits owed due to the recalculation of partial payments is being litigated in this proceeding, as explained in Section A.6. PGW’s position is set forth in PGW Surrebuttal Table 1 and Exhibit BLC-15, as explained in Section A.6. There is no obligation to provide credits during the litigation, as explained in Section A.6.

I. SIMON GARDEN

1. Claim For Charges/Balances After Refinancings

Ms. Pulley claims that Simon Garden does not owe any amount to PGW following the refinancings of Simon Garden’s properties and argues that the Complainants are owed a credit of \$75,830.59 on Simon Garden’s accounts. SBG St. No. 2 at 19-20.

This claim is without merit. The refinancing of real estate does not end gas service to the property. Simon Garden was the customer of record for the gas accounts for Simon Garden's properties prior to the refinancing and remained the customer of record for those gas accounts. Balances owed through December 2023 for Simon Garden's properties are shown on Exhibit BLC-36.

There is no evidence that the July 2019 multi-property refinancing paid all of the balances owed by Simon Garden. PGW received \$203,576.81 for Simon Garden's accounts, as explained in Section E.4. PGW applied that \$203,576.81 to Simon Garden's accounts. Exhibit BLC-36. After that payment was applied, Simon Garden still owed more than \$11,000 to PGW (\$10,105.22 for 6731 Mugrace Street, B; \$308.55 for 6731 Mugrace Street, A; and 796.26 for 6731 Mugrace Street, A (Older)). Ms. Pulley does not explain or describe any errors regarding the checks received by PGW. Ms. Pulley offers no details on the dates and amounts of additional checks sent by SBG and/or their escrow agent to PGW to pay the outstanding balances owed by Simon Garden based on the July 2019 multi-property refinancing.

There is no evidence that the September 2021 refinancing paid all of the balances owed by Simon Garden. The HUD-1 for the September 2021 refinancing indicates that \$105,381.66 was withheld for sewer. It does not explicitly reference money being withheld for PGW or gas accounts. But, PGW received \$105,381.66 in October 2021. Exhibit BLC-36. That payment was applied to Simon Garden's active accounts. Exhibit BLC-36. After that payment was applied, Simon Garden still owed \$2,461.99 to PGW. Exhibit BLC-36.

PGW correctly applied the monies sent to PGW. Ms. Pulley does not explain or describe any errors regarding the checks received by PGW. Ms. Pulley does not explain or describe any

errors in the amount or application of the amounts shown in PGW's account statements as being received by PGW for the Complainants' accounts.

Complainants are not entitled to any credit or refund of the outstanding balances for Simon Garden's properties based upon prior refinancings by Simon Garden. This claim fails to acknowledge that Simon Garden continues to receive gas service after the September 2021 refinancing. The above-described payments were for prior bills; they did not pay the bills for October 2021 and beyond.

2. Claim For Charges/Balances After A Sale

Ms. Pulley claims that Simon Garden does not owe any amount to PGW for Simon Garden's account for 6732 Chew Avenue following the February 2020 sale of those properties and argues that the Complainants are owed a credit on Simon Garden's account for 6732 Chew Avenue. SBG St. No. 2 at 22-24.

This claim is incorrect. Simon Garden sold its property at 6732 Chew Ave on February 28, 2020, according to Ms. Pulley. The HUD-1 for that sale was not provided. No payoff request was made for this transaction. PGW's account summary shows that, as of January 28, 2020, Simon Garden owed \$507.75 for its account for 6732 Chew Ave. Exhibit BLC-36; Exhibit SAP-2. PGW did not receive money following the sale of 6732 Chew Ave for Simon Garden's account for 6732 Chew Ave. Exhibit BLC-36; Exhibit SAP-2. The lack of payment resulted in additional late payment charges, which raised the outstanding balance to \$575.52. Exhibit BLC-36; Exhibit SAP-2.

Complainants are not entitled to any credit or refund of the outstanding balances for Simon Garden's properties based upon prior sale of Simon Garden's properties at 6732 Chew

Avenue. There is no evidence that the February 2020 sale of 6732 Chew Ave paid all of the balances owed by Simon Garden for its account for 6732 Chew Ave. Ms. Pulley offers no details the dates and amounts of checks sent by Simon Garden/SBG and/or their escrow agent to PGW. Ms. Pulley presented no checks or records to show amounts other than those shown in PGW's account statements were received by PGW for the Complainants' accounts.

3. Claim For Unexplained Transfer (1)

Ms. Pulley claims that the Complainants are owed \$265.96 due to the "unexplained" transfer of credits/payments to Simon Garden's account for 6732 Chew Ave in December 2000. SBG St. No. 2 at 23.

The above-described transfer was made before December 11, 2000, as shown on Exhibit BLC-36. That is more than eleven years before Simon Garden's 2012 Complaint, which was filed on May 11, 2012.

Complainants are not entitled to any credit or refund of the \$265.96. Counsel has advised that claims related to the December 2000 transfer are beyond the statute of limitations period (December 11, 2012) directed by the October 10, 2023 Order and that no credits (or refunds) should be based on the above-described transfer of checks/payments. Refunding the payments made would either (a) restore (or increase) the amounts owed to PGW or (b) create a double credit in favor of the Complainants to reduce their debt to PGW. Neither of those outcomes is justified.

4. Claim For Unexplained Transfer (2)

Ms. Pulley claims that the Complainants are owed \$121,734.18 due to the “unexplained” transfer of credits/payments to Simon Garden’s accounts in September 2003 and January 2004. SBG St. No. 2 at 23.

The above-described transfers were made before December 11, 2012, as shown on Exhibit BLC-36. That is more than eight years before Simon Garden’s 2012 Complaint, which was filed on May 11, 2012.

Complainants are not entitled to any credit or refund of the \$121,734.18. Counsel has advised that claims related to the 2003/2004 transfers are beyond the limitations period (December 11, 2012) directed by the October 10, 2023 Order and that no credits (or refunds) should be based on the above-described transfer of checks/payments. Refunding the payments made would either (a) restore (or increase) the amounts owed to PGW or (b) create a double credit in favor of the Complainants to reduce their debt to PGW. Neither of those outcomes is justified.

5. Claim For Unexplained Transfer (3)

Ms. Pulley claims that the Complainants are owed \$621.40 due to the “unexplained” balance transfer to Simon Garden’s account for 6731 Musgrave, A on June 22, 2012. SBG St. No. 2 at 23. The above-described transfer was made before December 11, 2012, as shown on Exhibit BLC-36.

Complainants are not entitled to any credit or refund of the \$621.40. Counsel has advised that claims related to the June 22, 2012 balance transfers are beyond the limitations period

(December 11, 2012) directed by the October 10, 2023 Order and that no credits (or refunds) should be based on the above-described transfer.

6. Claim For Payments From Escrow Agent To PGW (1)

Ms. Pulley states that \$115,000 was withheld by Simon Garden's/SBG's escrow agent for the April 2003 refinancing of Simon Garden's properties and claims that \$115,000 is missing. SBG St. No. 2 at 22; Exhibit SAP-2.

That claim cannot be considered because the refinancing occurred in April 2003, which is several years before Simon Garden's 2012 Complaint was filed on May 11, 2012 and more than a decade before the start date (December 11, 2012) for the 2015 Complaints.

Complainants are not entitled to any credit or refund of the \$115,000. Counsel has advised that claims related to April 2003 refinancing are beyond the limitations period (December 11, 2012) stated in the Order dated October 10, 2023 and that no credit or refund should be considered based on that refinancing.

7. Claim For Payments From Escrow Agent To PGW (2)

Ms. Pulley states that \$947,061.48 was withheld by Simon Garden's/SBG's escrow agent for the July 2012 refinancing of Simon Garden's properties. SBG St. No. 2 at 23. Ms. Pulley also states that twenty-six liens with a face amount of \$946,957.98 were marked satisfied on July 12, 2012. SBG St. No. 2 at 23. Ms. Pulley appears to be making a claim for \$105.30 because the amount of liens marked satisfied is larger than the amount withheld by the escrow agent.

That claim cannot be considered because the refinancing occurred in July 2012, which is before the start date (December 11, 2012) for the 2015 Complaints.

Complainants are not entitled to any credit or refund of the \$947,061.48. Counsel has advised that claims related to July 2012 refinancing are beyond the limitations period (December 11, 2012) stated in the Order dated October 10, 2023 and that no credit or refund should be considered based on that refinancing.

8. Claim For Payments From Escrow Agent To PGW (3)

Ms. Pulley has stated that \$418,552.24 is “missing” from the July 2019 multi-property refinancing as discussed in Section E.4 and Section F.2.

That claim is without merit. PGW correctly applied the amounts sent to PGW for Simon Garden’s gas accounts, as explained in Section E.4 and Section F.2.

Complainants are not entitled to any credit or refund for the difference between the amounts shown the HUD-1 for the July 2019 multi-property refinancing and the amounts shown on PGW’s account summaries as being received by PGW for Simon Garden.

PGW received \$203,576.81 for Simon Garden’s accounts, as explained in Section E.4. PGW applied that \$203,576.81 to Simon Garden’s accounts. Exhibit BLC-34; Exhibit SAP-2. Ms. Pulley does not explain or describe any errors regarding the checks received by PGW for Simon Garden or the application of those checks for Simon Garden’s accounts. Ms. Pulley offers no details on the dates and amounts of additional checks sent by SBG and/or their escrow agent for Simon Garden. There is no “missing” money regarding Simon Garden based on the July 2019 multi-property refinancing.

9. Claim For Payments From Escrow Agent To PGW (4)

Ms. Pulley states that \$105,381.46 was withheld by Simon Garden's/SBG's escrow agent for the September 2021 refinancing of Simon Garden's properties and claims that \$105,381.46 is missing. SBG St. No. 2 at 22; Exhibit SAP-2.

This claim is without merit. PGW correctly applied the amounts sent to PGW for Simon Garden's gas accounts.

Complainants are not entitled to any credit or refund for the difference between the amounts shown the HUD-1 for the September 2021 refinancing of Simon Garden's properties and the amounts shown on PGW's account summaries as being received by PGW. Simon Garden refinanced its properties on September 30, 2021, according to Ms. Pulley. The amount received and applied by PGW matches the amount shown on the HUD-1 for the September 2021 refinancing of Simon Garden's properties, as explained in Section I.1. There is no "missing" money.

10. Payments Of Accrued Interest On Vacated Gas Liens

Ms. Pulley states that she was asked to examine documents to determine if vacated gas liens had been paid. SBG St. No. 2 at 2, 6. She implies that the interest that accrued on vacated liens was paid by or on behalf of Simon Garden and that the Complainants are entitled to credits (or refunds) of the difference between the amount of interest paid at the incorrect interest rate (of 18% per annum) and the correct interest rate (of 6% per annum).

The implication is wrong, since Simon Garden did not pay all of the interest that accrued (at the incorrect interest rate of 18% per annum) on the vacated liens.

The vacated liens that had been recorded against Simon Garden's properties are described in Exhibit BLC-35, which also lists the transactions (refinancings and/or sales) regarding Simon Garden's properties.

There are a total of seven (7) vacated liens that had been recorded against Simon Garden's properties, as shown on Exhibit BLC-35: four were vacated on August 10, 2010; one was vacated on August 11, 2011; and two were vacated on October 11, 2011.

Claims related to the above-described seven liens because they were all docketed and vacated before December 11, 2012.

Complainants are not entitled to any credit or refund based on the seven vacated liens. Counsel has advised that claims related to July 2012 refinancing are beyond the limitations period (December 11, 2012) stated in the Order dated October 10, 2023 and that no credit or refund should be considered based on that refinancing.

11. Claim For Recalculated Partial Payments

Ms. Pulley claims that the Complainants are owed credits due to the recalculation of partial payments. In doing so, she complains that credits have not been paid or otherwise applied to Simon Garden's accounts. SBG St. No. 2 at 7; Exhibit SAP-4.

The amount of credits owed due to the recalculation of partial payments is being litigated in this proceeding, as explained in Section A.6. PGW's position is set forth in PGW Surrebuttal Table 1 and Exhibit BLC-15, as explained in Section A.6. There is no obligation to provide credits during the litigation, as explained in Section A.6.

EXHIBITS

SURREBUTTAL TESTIMONY OF

BERNARD L. CUMMINGS

BLC-13

Summary of Billing, Accounting and Other Errors

Summary of Claims by SBG St. No. 2			
	Categories of Claims/Offset By SBG St. No. 2	SBG Credit/Offset Claim By SBG St. No. 2	Reference
(i)	Recalculation of Partial Payments * (December 11, 2012 to May 2, 2023)	\$101,411.19	SBG St. No. 2 at 7, 9, 12, 17, 20, 22, 23-24; Exhibit SAP-4
(ii)	Payments of Accrued Interest on Vacated Liens (December 11, 2012 to May 2, 2023)	Unspecified by S.Pulley	SBG St. No. 2 at 2, 6, 17-19, 21
(iii)	Amounts Under 2018 PUC Orders	\$313,034.63	SBG St. No. 2 at 5, 9-10, 16, Exhibit SAP-4
(iv)	Billing, Accounting or Other Errors (December 11, 2012 to May 2, 2023)	\$2,241,115.80	SBG St. No. 2 at 6-24; Exhibit SAP-4
	1 HUD-1; Escrow Agents	\$1,448,745.16	
	2 Payments to Clear Title	\$338,122.03	
	3 Charges After Transaction	\$238,280.89	
	4 Unexplained Transfers	\$124,566.51	
	5 Collection of Written-Off Amounts	\$83,190.87	
	6 Payments Made In Error	\$5,353.54	
	7 Account Credit	\$2,856.80	
	Total Claims By S.Pulley (SBG St. No. 2)	\$2,655,561.62	
Notes			
	* S.Pulley testimony (SBG St. 2) conflicts with C.Hanson Testimony (SBG St. No. 1 and 1-R)		

Detailed Summary of Claims by S.Pulley							
Billing, Accounting or Other Errors (December 11, 2012 to May 2, 2023)							
Property Group	Property Address/ Gas Account	SBG Credit Claim Amount	Short Description of SBG Claim	SBG Claim Reference	PGW Credit Amount	Short Description of PGW Response	PGW Appendix Reference
Colonial Garden	Inactive; Properties sold in December 2017						
	5425-7 Wayne Ave, M1 - Older	\$37,835.33	Unexplained Transfer	Exhibit SAP-4; SBG St. No. 2 at 6	\$0.00	Amounts were transferred to other Colonial Garden accounts to bring them to zero	A 1
	5425-7 Wayne Ave, M2 - Older						
	5425-7 Wayne Ave, M1	\$964.98	Charges after Transaction (December 2017)	SBG St. No. 2 at 5-6	\$0.00	The current balance on Colonial Garden's M1 accounts are zero. PGW is not seeking the amounts shown on Exhibit BLC-6 or Exhibit	A 2
		\$3,030.07	Charges after Transaction (December 2017)	SBG St. No. 2 at 7	\$0.00	(above)	A 2
	5425-7 Wayne Ave, M2	\$2,788.32	Charges after Transaction (December 2017)	SBG St. No. 2 at 7	\$0.00	The current balance on Colonial Garden's M2 account is zero. PGW is not seeking the amounts shown in Exhibit BLC-6 or Exhibit BLC-12.	A 3
	Unspecified/Consolidated	\$75.90	HUD-1; Escrow Agent Funds	SBG St. No. 2 at 6	\$0.00	\$75.90 was applied to a prior SA for Colonial Garden's account for 5425-7 Wayne Ave, M2, as shown on Exhibit BLC-17.	A 4
	Sub-total, Colonial Garden	\$44,694.60			\$0.00		
Elrae Garden	Inactive; Properties sold in September 2015						
	3608 Spring Garden St, M1	\$2,856.80	Account Credit	Exhibit SAP-4 (\$2,820.58); SBG St. No. 2 at 8 (\$2,856.80)	\$2,638.62	Unclaimed overpayment on account	B 1
		\$83.28	Charges after Transaction (September 2015)	SBG St. No. 2 at 8	\$63.85	PGW will remove charges after the transaction and will prorate charges on the first bill after the transaction	B 4

Detailed Summary of Claims by S.Puiley								
Billing, Accounting or Other Errors (December 11, 2012 to May 2, 2023)								
Property Group	Property Address/ Gas Account	SBG Credit Claim Amount	Short Description of SBG Claim	SBG Claim Reference	PGW Credit Amount	Short Description of PGW Response	PGW Appendix Reference	
		\$47.03	Charges After Transaction (September 2015)	SBG St. No. 2 at 7 (Part of \$119.002)	\$47.03	PGW will remove charges after the transaction	B 3	
		\$87.87	Charges after Transaction (September 2015)	Exhibit SAP-2 at 226 (\$25.04), 227 (\$20.41), 228 (\$20.42), 229 (\$22.00)	\$87.87	PGW will remove charges after the transaction	B 5	
	3610 Spring Garden St, M1	\$4,753.12	Unexplained Transfer (November 2015)	Exhibit SAP-4; SBG St. No. 2 at 8	\$0.00	\$4,753.12 was returned on November 3, 2015.	B 2	
		\$71.94	Charges after Transaction (September 2015); Write-Off	SBG St. No. 2 at 8	\$55.15	Write-offs remain due and payable to PGW. PGW will remove charges after the transaction and will prorate charges on the first bill after the transaction	B 3 B 6	
		\$107.60	Charges after Transaction (September 2015); Write-Off	Exhibit SAP-2 at 226 (\$20.41), 227 (\$20.41), 228 (\$1.69) 228 (\$20.42), 229 (\$1.99)	\$107.60	PGW will remove charges after the transaction	B 4 B 5 B 6	
	3610 Spring Garden St, M2	\$3,764.15	Unexplained Transfer (November 2015)	Exhibit SAP-4; SBG St. No. 2 at 8	\$0.00	\$3,764.15 was returned on November 3, 2015.	B 2	
	Unspecified/Consolidated	\$13,734.85	HUD-1; Escrow Agent Funds	Exhibit SAP-4 (\$5,217.58); SBG St. No. 2 at 8- 9 (\$13,734.85)	\$0.00	PGW correctly applied the amounts sent to PGW. PGW has no control over the amounts retained by SBG's agents	B 7	
		\$303,159.75	Payments to Clear Title	Exhibit SAP-4; SBG St. No. 2 at 8	\$0.00	Complainants made the choice to pay PGW for judgments and/or potential judgments to clear title to the property, as opposed to pursuing statutory remedies/relief under the Lien Law.	B 8	
	Sub-total, Elrae Garden	\$328,666.39			\$3,000.12			

Detailed Summary of Claims by S.Pulley							
Billing, Accounting or Other Errors (December 11, 2012 to May 2, 2023)							
Property Group	Property Address/ Gas Account	SBG Credit Claim Amount	Short Description of SBG Claim	SBG Claim Reference	PGW Credit Amount	Short Description of PGW Response	PGW Appendix Reference
Fairmount Manor	Inactive; Properties sold in March 2022						
	606 Marshall St, BLDG A	\$1,708.00	Unexplained Transfer (April 2014)	SBG St. No. 2 at 14 (Part of \$18,854.51); Exhibit SAP-2 at	\$0.00	Credit that was recorded in an non- primary account was transferred to active account to reduce outstanding balance	C 4
		\$2,489.83	Unexplained Transfer (July 2014)	(Part of \$20,060.59); Exhibit SAP-2 at 208	\$0.00	(above)	C 5
	620 N Marshall St, BLDG B	\$2,030.33	Unexplained Transfer (April 2014)	SBG St. No. 2 at 14 (Part of \$18,854.51) ; Exhibit SAP-2 at	\$0.00	Credit that was recorded in an non- primary account was transferred to active account to reduce outstanding balance	C 4
		\$1,738.93	Unexplained Transfer (July 2014)	(Part of \$20,060.59); Exhibit SAP-2 at 208	\$0.00	(above)	C 5
	628 N Marshall St, BLDG C	\$2,082.23	Unexplained Transfer (April 2014)	SBG St. No. 2 at 14 (Part of \$18,854.51); Exhibit SAP-2 at	\$0.00	Credit that was recorded in an non- primary account was transferred to active account to reduce outstanding balance	C 4
		\$2,776.44	Unexplained Transfer (July 2014)	(Part of \$20,060.59); Exhibit SAP-2 at 208	\$0.00	(above)	C 5
	640 N Marshall St, BLDG D	\$2,523.58	Unexplained Transfer (April 2014)	SBG St. No. 2 at 14 (Part of \$18,854.51); Exhibit SAP-2 at	\$0.00	Credit that was recorded in an non- primary account was transferred to active account to reduce outstanding balance	C 4
		\$3,825.15	Unexplained Transfer (July 2014)	(Part of \$20,060.59); Exhibit SAP-2 at 208	\$0.00	(above)	C 5
	639 N 7th St, BLDG E						C

Detailed Summary of Claims by S.Pulley								
Billing, Accounting or Other Errors (December 11, 2012 to May 2, 2023)								
Property Group	Property Address/ Gas Account	SBG Credit Claim Amount	Short Description of SBG Claim	SBG Claim Reference	PGW Credit Amount	Short Description of PGW Response	PGW Appendix Reference	
	625 N 7th St, BLDG F	\$3,364.58	Unexplained Transfer (April 2014)	SBG St. No. 2 at 14 (Part of \$18,854.51); Exhibit SAP-2 at	\$0.00	Credit that was recorded in a non- primary account was transferred to active account to reduce outstanding balance	C 4	
		\$1,877.54	Unexplained Transfer (July 2014)	(Part of \$20,060.59); Exhibit SAP-2 at 208	\$0.00	(above)	C 5	
	615 N 7th St, BLDG G	\$1,975.33	Unexplained Transfer (April 2014)	SBG St. No. 2 at 14 (Part of \$18,854.51); Exhibit SAP-2 at	\$0.00	Credit that was recorded in a non- primary account was transferred to active account to reduce outstanding balance	C 4	
		\$1,942.24	Unexplained Transfer (July 2014)	(Part of \$20,060.59); Exhibit SAP-2 at 208	\$0.00	(above)	C 5	
	634 N Marshall St, Bldg H	\$2,674.42	Unexplained Transfer (April 2014)	SBG St. No. 2 at 14 (Part of \$18,854.51); Exhibit SAP-2 at	\$0.00	Credit that was recorded in a non- primary account was transferred to active account to reduce outstanding balance	C 4	
		\$2,654.05	Unexplained Transfer (July 2014)	(Part of \$20,060.59); Exhibit SAP-2 at 208	\$0.00	(above)	C 5	
	641 N. Marshall St, BLDG I	\$2,496.04	Unexplained Transfer (April 2014)	SBG St. No. 2 at 14 (Part of \$18,854.51); Exhibit SAP-2 at	\$0.00	Credit that was recorded in a non- primary account was transferred to active account to reduce outstanding balance	C 4	
		\$2,756.41	Unexplained Transfer (July 2014)	(Part of \$20,060.59); Exhibit SAP-2 at 208	\$0.00	(above)	C 5	
	627 N Marshall St, BLDG J							
	634 N Marshall St, H2	\$113.30	Payment Made in Error (Apartment Account) (April 2012) [Part of \$7,009.70 on Exhibit SAP-4]	SBG St. No. 2 at 16 (Part of \$4,983.39); Exhibit SAP-2 at 175	\$0.00	Payment was made for service provided before the start date for claims under the 2015 Complaints	C 2	

Detailed Summary of Claims by S.Pulley							
Billing, Accounting or Other Errors (December 11, 2012 to May 2, 2023)							
Property Group	Property Address/ Gas Account	SBG Credit Claim Amount	Short Description of SBG Claim	SBG Claim Reference	PGW Credit Amount	Short Description of PGW Response	PGW Appendix Reference
		\$24.33	Payment Made in Error (Apartment Account) (April 2012)	SBG St. No. 2 at 16 (Part of \$4,983.39); Exhibit SAP-2 at 175	\$0.00	(above)	C 2
		\$1.32	Payment Made in Error (Apartment Account) (August 2013)	SBG St. No. 2 at 16 (Part of \$258.27); Exhibit SAP-2 at 294	\$0.00	Payment is for service provided during the time that Complainants were the customer of record for the Apartment Accounts	C 3
		\$3.51	Charges After Transaction (Apartment Accounts)	(Part of \$1,656.14); Exhibit SAP-2 at 294	\$0.00	Write-offs remain due and payable to PGW. This is an unpaid balance that was never paid by (or on behalf of) Fairmount Manor, and Fairmount Manor should not be credited or refunded that amount.	C 8
	634 N Marshall St, H4	\$786.90	Payment Made in Error (Apartment Account) (April 2012) [Part of \$7,009.70 on Exhibit SAP-4]	SBG St. No. 2 at 16 (Part of \$4,983.39); Exhibit SAP-2 at 175	\$0.00	Payment was made for service provided before the start date for claims under the 2015 Complaints	C 2
		\$169.01	Payment Made in Error (Apartment Account) (April 2012) [Part of \$7,009.70 on Exhibit SAP-4]	SBG St. No. 2 at 16 (Part of \$4,983.39); Exhibit SAP-2 at 175	\$0.00	(above)	C 2
		\$8.19	Payment Made in Error (Apartment Account) (August 2013) [Part of \$7,009.70 on Exhibit SAP-4]	SBG St. No. 2 at 16 (Part of \$258.27); Exhibit SAP-2 at 294	\$0.00	Payment is for service provided during the time that Complainants were the customer of record for the Apartment Accounts	C 3
		\$11.67	Charges After Transaction (Apartment Accounts)	(Part of \$1,656.14) Exhibit SAP-2 at 294	\$0.00	Write-offs remain due and payable to PGW. This is an unpaid balance that was never paid by (or on behalf of) Fairmount Manor, and Fairmount Manor should not be credited or refunded that amount.	C 8

Detailed Summary of Claims by S.Pulley							
Billing, Accounting or Other Errors (December 11, 2012 to May 2, 2023)							
Property Group	Property Address/ Gas Account	SBG Credit Claim Amount	Short Description of SBG Claim	SBG Claim Reference	PGW Credit Amount	Short Description of PGW Response	PGW Appendix Reference
	634 N Marshall St, H8	\$1,102.30	Charges After Transaction (Apartment Accounts)	(Part of \$1,656,14) Exhibit SAP-2 at 294	\$0.00	above	C 8
	634 N Marshall St, H12	\$865.67	Payment Made in Error (Apartment Account) (April 2012) [Part of \$7,009.70 on Exhibit SAP-4]	SBG St. No. 2 at 16 (Part of \$4,983.39); Exhibit SAP-2 at 175	\$0.00	Payment was made for service provided before the start date for claims under the 2015 Complaints	C 2
		\$185.91	Payment Made in Error (Apartment Account) (April 2012) [Part of \$7,009.70 on Exhibit SAP-4]	SBG St. No. 2 at 16 (Part of \$4,983.39); Exhibit SAP-2 at 175	\$0.00	(above)	C 2
		\$10.41	Payment Made in Error (Apartment Account) (August 2013) [Part of \$7,009.70 on Exhibit SAP-4]	SBG St. No. 2 at 16 (Part of \$258.27); Exhibit SAP-2 at 294	\$0.00	Payment is for service provided during the time that Complainants were the customer of record for the Apartment Accounts	C 3
		\$32.46	Charges After Transaction (Apartment Accounts)	(Part of \$1,656,14) Exhibit SAP-2 at 294	\$0.00	Write-offs remain due and payable to PGW. This is an unpaid balance that was never paid by (or on behalf of) Fairmount Manor, and Fairmount Manor should not be credited or refunded that amount.	C 8
	641 N Marshall St, I2	\$626.39	Payment Made in Error (Apartment Account) (April 2012) [Part of \$7,009.70 on Exhibit SAP-4]	SBG St. No. 2 at 16 (Part of \$4,983.39); Exhibit SAP-2 at 175	\$0.00	Payment was made for service provided before the start date for claims under the 2015 Complaints	C 2
		\$135.33	Payment Made in Error (Apartment Account) (April 2012) [Part of \$7,009.70 on Exhibit SAP-4]	SBG St. No. 2 at 16 (Part of \$4,983.39); Exhibit SAP-2 at 175	\$0.00	(above)	C 2

Detailed Summary of Claims by S.Pulley							
Billing, Accounting or Other Errors (December 11, 2012 to May 2, 2023)							
Property Group	Property Address/ Gas Account	SBG Credit Claim Amount	Short Description of SBG Claim	SBG Claim Reference	PGW Credit Amount	Short Description of PGW Response	PGW Appendix Reference
		\$8.30	Payment Made in Error (Apartment Account) (August 2013) [Part of \$7,009.70 on Exhibit SAP-4]	SBG St. No. 2 at 16 (Part of \$258.27); Exhibit SAP-2 at 294	\$0.00	Payment is for service provided during the time that Complainants were the customer of record for the Apartment Accounts	C 3
		\$25.23	Charges After Transaction (Apartment Accounts)	SBG St. No. 2 at 14 (Part of \$1,656,14) Exhibit SAP-2 at 294	\$0.00	Write-offs remain due and payable to PGW. This is an unpaid balance that was never paid by (or on behalf of) Fairmount Manor, and Fairmount Manor should not be credited or refunded that amount.	C 8
	641 N Marshall St, I4	\$712.07	Payment Made in Error (Apartment Account) (April 2012) [Part of \$7,009.70 on Exhibit SAP-4]	SBG St. No. 2 at 16 (Part of \$4,983.39); Exhibit SAP-2 at 175	\$0.00	Payment was made for service provided before the start date for claims under the 2015 Complaints	C 2
		\$157.79	Payment Made in Error (Apartment Account) (April 2012) [Part of \$7,009.70 on Exhibit SAP-4]	SBG St. No. 2 at 16 (Part of \$4,983.39); Exhibit SAP-2 at 175	\$0.00	(above)	C 2
		\$74.88	Payment Made in Error (Apartment Account) (August 2013) [Part of \$7,009.70 on Exhibit SAP-4]	SBG St. No. 2 at 16 (Part of \$258.27); Exhibit SAP-2 at 294	\$0.00	Payment is for service provided during the time that Complainants were the customer of record for the Apartment Accounts	C 3
		\$107.08	Charges After Transaction (Apartment Accounts)	(Part of \$1,656,14) Exhibit SAP-2 at 294	\$0.00	Write-offs remain due and payable to PGW. This is an unpaid balance that was never paid by (or on behalf of) Fairmount Manor, and Fairmount Manor should not be credited or refunded that amount.	C 8

Detailed Summary of Claims by S.Pulley								
Billing, Accounting or Other Errors (December 11, 2012 to May 2, 2023)								
Property Group	Property Address/ Gas Account	SBG Credit Claim Amount	Short Description of SBG Claim	SBG Claim Reference	PGW Credit Amount	Short Description of PGW Response	PGW Appendix Reference	
	641 N Marshall St, 111	\$935.84	Payment Made in Error (Apartment Account) (April 2012) [Part of \$7,009.70 on Exhibit SAP-4]	SBG St. No. 2 at 16 (Part of \$4,983.39); Exhibit SAP-2 at 175	\$0.00	Payment was made for service provided before the start date for claims under the 2015 Complaints	C 2	
		\$270.85	Payment Made in Error (Apartment Account) (April 2012) [Part of \$7,009.70 on Exhibit SAP-4]	SBG St. No. 2 at 16 (Part of \$4,983.39); Exhibit SAP-2 at 175	\$0.00	(above)	C 2	
		\$155.17	Payment Made in Error (Apartment Account) (August 2013) [Part of \$7,009.70 on Exhibit SAP-4]	SBG St. No. 2 at 16 (Part of \$258.27); Exhibit SAP-2 at 294	\$0.00	Payment is for service provided during the time that Complainants were the customer of record for the Apartment Accounts	C 3	
		\$111.88	Payment Made in Error (Apartment Account) (January 2018) [Part of \$7,009.70 on Exhibit SAP-4]	SBG St. No. 2 at 16; Exhibit SAP-2 at 253	\$0.00	(above)	C 4	
		\$373.89	Charges After Transaction (Apartment Accounts)	SBG St. No. 2 at 16 (Part of \$1,656,14) Exhibit SAP-2 at 294	\$0.00	Write-offs remain due and payable to PGW. This is an unpaid balance that was never paid by (or on behalf of) Fairmount Manor, and Fairmount Manor should not be credited or refunded that amount.	C 8	
	Unspecified/Consolidated	\$228,118.53	Charges After Transaction (March 2022)		\$0.00	\$228,118.53 was never paid by (or on behalf of) Fairmount Manor, and Fairmount Manor should not be credited or refunded that amount	C 7	
		\$325,248.35	HUD-1; Escrow Agent Funds (December 2011)	Exhibit SAP-4; SBG St. No. 2 at 14	\$0.00	Closing of refinancing was before the start date for claims under the 2015 Complaints	C 9	

Detailed Summary of Claims by S.Pulley								
Billing, Accounting or Other Errors (December 11, 2012 to May 2, 2023)								
Property Group	Property Address/ Gas Account	SBG Credit Claim Amount	Short Description of SBG Claim	SBG Claim Reference	PGW Credit Amount	Short Description of PGW Response	PGW Appendix Reference	
		\$168,296.94	HUD-1; Escrow Agent Funds (December 2018)	Exhibit SAP-4; SBG St. No. 2 at 14	\$0.00	PGW correctly applied the amounts sent to PGW. PGW has no control over the amounts retained by SBG's agents	C 10	
		\$7,009.70	Payments to Clear Title (Tenant Accounts)	Exhibit SAP-4	\$0.00	Complainants made the choice to pay PGW for judgments and/or potential judgments to clear title to the property, as opposed to pursuing statutory remedies/relief under the Lien Law.	C 11	
Sub-total, Fairmount Manor		\$774,598.30			\$0.00			

Detailed Summary of Claims by S.Pulley							
Billing, Accounting or Other Errors (December 11, 2012 to May 2, 2023)							
Property Group	Property Address/ Gas Account	SBG Credit Claim Amount	Short Description of SBG Claim	SBG Claim Reference	PGW Credit Amount	Short Description of PGW Response	PGW Appendix Reference
Fairmount Court	Inactive; Properties sold in March 2018						
	700 N Marshall St	\$2,936.24	Payments to Clear Title (Tenant Accounts)	SBG St. No. 2 at 10 (Part of \$27,952.58); Exhibit SAP-4	\$0.00	Complainants made the choice to pay PGW for judgments and/or potential judgments to clear title to the property, as opposed to pursuing statutory remedies/relief under the Lien Law.	D 6
	702 N Marshall St, BLDG J	\$1,361.35	Charges after Transaction (March 2018)	SBG St. No. 2 at 12	\$1,716.68	PGW disagrees with negating charges billed after the transaction. Delay in closing the gas account was not caused by PGW.	D 2
		\$11,198.89	Payments to Clear Title (Tenant Accounts)	SBG St. No. 2 at 10 (Part of \$27,952.58); Exhibit SAP-4	\$0.00	Complainants made the choice to pay PGW for judgments and/or potential judgments to clear title to the property, as opposed to pursuing statutory remedies/relief under the Lien Law.	D 6
		\$17,762.35	Write Off by PGW (1)	SBG St. No. 2 at 12	\$0.00	Write-offs remain due and payable to PGW. PGW disagrees with prorating the bills dated October 1, 2015. Delay in proration (after closing) was not caused by PGW	D 3
	704 N Marshall	\$9,721.35	Write Off by PGW (2)	SBG St. No. 2 at 12	\$0.00	Write-offs remain due and payable to PGW.	D 4
		\$13,817.45	Payments to Clear Title (Tenant Accounts)	SBG St. No. 2 at 10 (Part of \$27,952.58); Exhibit SAP-4	\$0.00	Complainants made the choice to pay PGW for judgments and/or potential judgments to clear title to the property, as opposed to pursuing statutory remedies/relief under the Lien Law.	D 6

Detailed Summary of Claims by S.Pulley								
Billing, Accounting or Other Errors (December 11, 2012 to May 2, 2023)								
Property Group	Property Address/ Gas Account	SBG Credit Claim Amount	Short Description of SBG Claim	SBG Claim Reference	PGW Credit Amount	Short Description of PGW Response	PGW Appendix Reference	
	Unspecified/Consolidated	\$26,127.45	HUD-1; Escrow Agent Funds (December 2011)	SBG St. No. 2 at 12-13; Exhibit SAP- 4.	\$0.00	PGW has no control over the amounts retained by SBG's agents PGW did not receive \$36,342.89 in 2018 for Fairmount Court's accounts	D 5	
	Sub-total, Fairmount Court	\$82,925.08			\$1,716.68			

Detailed Summary of Claims by S.Pulley							
Billing, Accounting or Other Errors (December 11, 2012 to May 2, 2023)							
Property Group	Property Address/ Gas Account	SBG Credit Claim Amount	Short Description of SBG Claim	SBG Claim Reference	PGW Credit Amount	Short Description of PGW Response	PGW Appendix Reference
Fern Rock	Active						
	920-932 W Godfrey Ave, HH	Unspecified	Charges after Transaction (March 2022)		\$0.00	PGW disagrees with negating charges billed after the transaction.	E 1
	920-932 W Godfrey Ave, AWH	Unspecified	Charges after Transaction (March 2022)		\$0.00	(above)	E 1
	934-938 W Godfrey Ave, HH	\$55,707.17	Write Off by PGW	SBG St. No. 2 at 16-17	\$0.00	Write-offs remain due and payable to PGW.	E 2
		Unspecified	Charges after Transaction (March 2022)			PGW disagrees with negating charges billed after the transaction.	E 1
	934-938 W Godfrey Ave, AWH	Unspecified	Charges after Transaction (March 2022)		\$0.00	(above)	E 1
	Unspecified/Consolidated	\$82,524.01	HUD-1; Escrow Agent Funds (October 2013)	Exhibit SAP-4; SBG St. No. 2 at 17	\$0.00	PGW correctly applied the amounts sent to PGW. PGW has no control over the amounts retained by SBG's agents	E 3
		\$418,552.24	HUD-1; Escrow Agent Funds (July 2019)	Exhibit SAP-4; SBG St. No. 2 at 17	\$0.00	PGW correctly applied the amounts sent to PGW. PGW has no control over the amounts retained by SBG's agents	E 4
	Sub-total, Fern Rock	\$556,783.42			\$0.00		

Detailed Summary of Claims by S.Pulley							
Billing, Accounting or Other Errors (December 11, 2012 to May 2, 2023)							
Property Group	Property Address/ Gas Account	SBG Credit Claim Amount	Short Description of SBG Claim	SBG Claim Reference	PGW Credit Amount	Short Description of PGW Response	PGW Appendix Reference
Marchwood	Active						
	5515 Wissahickon Ave, Pri A	Unspecified	Charges after Transaction (October 2022)		\$0.00	PGW disagrees with negating charges billed after the transaction.	F 2
	5515 Wissahickon Ave, Pri B	Unspecified	Charges after Transaction (October 2022)		\$0.00	(above)	F 2
	5515 Wissahickon Ave, Rear Unspecified/Consolidated	\$135,649.50	HUD-1; Escrow Agent Funds (November 2012)	SBG St. No. 2 at 19	\$0.00	Closing of refinancing was before the start date for claims under the 2015 Complaints	F 3
		Unspecified	HUD-1; Escrow Agent Funds (July 2019)		\$0.00	PGW correctly applied the amounts sent to PGW. PGW has no control over the amounts retained by SBG's agents	F 4
	Sub-total, Marchwood	\$135,649.50			\$0.00		
Marshall Square	Active						
	844 N 6th St, 46	Unspecified	Charges after Transaction (September 2021)		\$0.00	PGW disagrees with negating charges billed after the transaction.	G 1
		\$30,398.25	Unexplained Transfer (December 2004)	Exhibit SAP-4; SBG St. No. 2 at 20	\$0.00	Transfer was before the start date for claims under the 2015 Complaints	G 2
	845 N 7th St	Unspecified	Charges after Transaction (September 2021)		\$0.00	PGW disagrees with negating charges billed after the transaction.	G 1
	Unspecified/Consolidated	\$0.00	HUD-1; Escrow Agent Funds (December 2020)	SBG St. No. 2 at 20	\$0.00	PGW correctly applied the amounts sent to PGW. PGW has no control over the amounts retained by SBG's agents	G 3
	Sub-total, Marshall Square	\$30,398.25			\$0.00		

Detailed Summary of Claims by S.Pulley							
Billing, Accounting or Other Errors (December 11, 2012 to May 2, 2023)							
Property Group	Property Address/ Gas Account	SBG Credit Claim Amount	Short Description of SBG Claim	SBG Claim Reference	PGW Credit Amount	Short Description of PGW Response	PGW Appendix Reference
Oak Lane	Active						
	1623 Chelton Ave, A	Unspecified	Charges after Transaction (September 2021)		\$0.00	PGW disagrees with negating charges billed after the transaction.	H 1
		\$0.00	Unexplained Transfer (April 2014; June 2014)	SBG St. No. 2 at 21; Exhibit SAP-2 at 203 (credit, \$8,014.20), 206	\$0.00	Transfer was before the start date for claims under the 2015 Complaints	H 2
		\$8,014.20	Unexplained Transfer (October 2019)	Exhibit SAP-4; SBG St. No. 2 at 21- 22; Exhibit SAP-2 at 276	\$0.00	Credit that was recorded in an non- primary account was transferred to active account to reduce outstanding balance	H 3
	1623 Chelton Ave, B	Unspecified	Charges after Transaction (September 2021)		\$0.00	PGW disagrees with negating charges billed after the transaction.	H 1
		\$0.00	Unexplained Transfer (April 2014; June 2014)	SBG St. No. 2 at 21; Exhibit SAP-2 at 203 (credit, \$11,779.88), 206 (debit \$11,779.88)	\$0.00	Transfer was before the start date for claims under the 2015 Complaints	H 4
	Unspecified/Consolidated	Unspecified	HUD-1; Escrow Agent Funds (July 2019)		\$0.00	PGW correctly applied the amounts sent to PGW. PGW has no control over the amounts retained by SBG's agents	H 1
		\$58,050.76	HUD-1; Escrow Agent Funds (September 2021)	SBG St. No. 2 at 22	\$0.00		H 5
	Sub-total, Oak Lane	\$66,064.96			\$0.00		

Detailed Summary of Claims by S.Pulley							
Billing, Accounting or Other Errors (December 11, 2012 to May 2, 2023)							
Property Group	Property Address/ Gas Account	SBG Credit Claim Amount	Short Description of SBG Claim	SBG Claim Reference	PGW Credit Amount	Short Description of PGW Response	PGW Appendix Reference
Simon Garden	Active, except Chew Avenue	Properties sold in February 2020					
	6731 Musgrave St, A	Unspecified	Charges after Transaction (September 2021)		\$0.00	PGW disagrees with negating charges billed after the transaction.	1
		\$0.00	Unexplained Transfer (Sept 2003; January 2004)	SBG St. No. 2 at 21; SAP-2 AT 26, 30	\$0.00	Transfer was before the start date for claims under the 2015 Complaints	4
		\$621.40	Unexplained Transfer (June 2012)	Exhibit SAP-4; SBG St. No. 2 at 23	\$0.00	(above)	5
	6731 Musgrave St, B	Unspecified	Charges after Transaction (September 2021)		\$0.00	PGW disagrees with negating charges billed after the transaction.	1
		\$0.00	Unexplained Transfer (Sept 2003; January 2004)	SBG St. No. 2 at 21; SAP-2 AT 26, 30	\$0.00	Transfer was before the start date for claims under the 2015 Complaints	4
	6732 Chew Ave, M2	Unspecified	Charges after Transaction (February 2020)		\$0.00	PGW disagrees with negating charges billed after the transaction.	2
		\$264.96	Unexplained Transfer (December 2000)	SBG St. No. 2 at 23; Exhibit SAP-2	\$0.00		3
		\$0.00	Unexplained Transfer (Sept 2003; January 2004)	SBG St. No. 2 at 21; SAP-2 AT 26, 30	\$0.00	Transfer was before the start date for claims under the 2015 Complaints	4
	Unspecified/Consolidated	\$115,000.00	HUD-1; Escrow Agent Funds (April 2003)	SBG St. No. 2 at 23	\$0.00	Transaction was before the start date for claims under the 2015 Complaints	6
		\$103.50	HUD-1; Escrow Agent Funds (July 2012)	SBG St. No. 2 at 23 (Calculated)	\$0.00	(above)	7
		Unspecified	HUD-1; Escrow Agent Funds (July 2019)		\$0.00	PGW correctly applied the amounts sent to PGW.	8
		\$105,381.66	HUD-1; Escrow Agent Funds (September 2021)	SBG St. No. 2 at 23	\$0.00	(above)	9
		\$0.00	HUD-1; Escrow Agent Funds (September 2021)	SBG St. No. 2 at 23	\$0.00	(above)	10
	Sub-total, Simon Garden	\$221,371.52			\$0.00		

Detailed Summary of Claims by S.Pulley							
Billing, Accounting or Other Errors (December 11, 2012 to May 2, 2023)							
Property Group	Property Address/ Gas Account	SBG Credit Claim Amount	Short Description of SBG Claim	SBG Claim Reference	PGW Credit Amount	Short Description of PGW Response	PGW Appendix Reference
		SBG TOTAL	\$2,241,152.02	(Including Fairmount	PGW TOTAL	\$4,716.80	(Including Fairmount Court)

BLC-14

Outstanding Balances (as of December 2023)

Master Account Balance for SBG/Complainants

Exhibit BLC-14

Service Address	Account Number	PGW St. 1	PGW St. 1-R	PGW St. 1- Supp. R	PGW St. 1- SR	Balance as of December 2023
		Exhibit BLC-3	Exhibit BLC-6	Exhibit BLC-12		
Colonial Garden						
5425-7 WAYNE AVE Apt M1 PHIL, PA 19144	6128000245	\$ -	\$ 964.98	\$ 964.98	\$ -	\$ -
5425-7 WAYNE AVE Apt M2 PHIL, PA 19144	6128000245	\$ -	\$ 2,996.09	\$ 2,788.32	\$ -	\$ -
Elrae Garden						
3608 SPRING GARDEN ST Apt M1 PHIL, PA 191042361	227745786	\$ -	\$ 3,074.98	\$ -	\$ -	\$ (2,638.62)
3610 SPRING GARDEN ST Apt M1 PHIL, PA 191042391	608367105	\$ 179.54	\$ 179.54	\$ 179.54	\$ -	\$ 179.54
3610 SPRING GARDEN ST Apt M2 PHIL, PA 191042391	608367105	\$ -	\$ -	\$ -	\$ -	\$ -
Fairmount Manor						
606 MARSHALL ST Apt BLDG A PHIL, PA 191233500	736586029	\$ 18,688.69	\$ 17,032.53	\$ 17,032.53	\$ -	\$ 17,032.53
620 N MARSHALL ST Apt BLDG B PHIL, PA 191233445	664719425	\$ 20,377.68	\$ 20,377.68	\$ 20,377.68	\$ -	\$ 20,377.68
628 N MARSHALL ST Apt BLDG C PHIL, PA 191233446	75710860	\$ 27,014.47	\$ 27,014.47	\$ 27,014.47	\$ -	\$ 27,014.47
640 N MARSHALL ST Apt BLDG D PHIL, PA 191232710	355139832	\$ 31,320.37	\$ 31,320.37	\$ 31,320.37	\$ -	\$ 31,320.37
639 N 7TH ST Apt BLDG E PHIL, PA 191233400	973122001	\$ 19,956.48	\$ 19,956.48	\$ 19,956.48	\$ -	\$ 19,956.48
625 N 7TH ST Apt BLDG F PHIL, PA 191233456	612167092	\$ 18,593.10	\$ 18,593.10	\$ 18,593.10	\$ -	\$ 18,593.10
615 N 7TH ST Apt BLDG G PHIL, PA 191233455	25088422	\$ 18,849.97	\$ 20,825.30	\$ 18,849.97	\$ -	\$ 18,849.97
634 N MARSHALL ST Apt BLDG H PHIL, PA 191233411	89533358	\$ 19,071.80	\$ 19,071.80	\$ 19,071.80	\$ -	\$ 19,071.80
641 N MARSHALL ST Apt BLDG I PHIL, PA 191232709	677180766	\$ 28,593.36	\$ 28,593.36	\$ 28,593.36	\$ -	\$ 28,593.36
627 N MARSHALL ST Apt BLDG J PHIL, PA 191232805	333870431	\$ 27,309.19	\$ 27,309.19	\$ 27,309.19	\$ -	\$ 27,309.19
634 N MARSHALL ST Apt H2 PHIL, PA 191233411	736586029	\$ 18,688.69	\$ 3.51	\$ 3.51	\$ -	\$ 3.51
634 N MARSHALL ST Apt H4 PHIL, PA 191233411	736586029	\$ -	\$ 11.67	\$ 11.67	\$ -	\$ 11.67
634 N MARSHALL ST Apt H8 PHIL, PA 191233411	736586029	\$ -	\$ 1,102.30	\$ 1,102.30	\$ -	\$ 1,102.30
634 N MARSHALL ST Apt H12 PHIL, PA 191233411	736586029	\$ -	\$ 32.48	\$ 32.48	\$ -	\$ 32.48
641 N MARSHALL ST Apt I2 PHIL, PA 191232709	736586029	\$ 18,688.69	\$ 25.23	\$ 25.23	\$ -	\$ 25.23
641 N MARSHALL ST Apt I4 PHIL, PA 191232709	736586029	\$ -	\$ 107.08	\$ 107.08	\$ -	\$ 107.08
641 N MARSHALL ST Apt I11 PHIL, PA 191232709	736586029	\$ -	\$ 373.89	\$ 373.89	\$ -	\$ 373.89
Fairmount Court						
700 N MARSHALL ST PHIL, PA 191232710	215659749	\$ -	\$ -	\$ -	\$ -	\$ -
702 N MARSHALL ST PHIL, PA 191232710	215659749	\$ -	\$ -	\$ -	\$ -	\$ 17,762.35
704 N MARSHALL ST PHIL, PA 191232710	156030558	\$ 9,721.35	\$ 9,721.35	\$ 9,721.35	\$ -	\$ 9,721.35
Fern Rock						
920-932 W GODFREY AVE Apt HH PHIL, PA 191413805	253720512	\$ 308,184.13	\$ 317,819.58	\$ 324,673.60	\$ -	\$ 356,449.20
920-932 W GODFREY AVE Apt AWH PHIL, PA 191410000	719354604	\$ 295,447.53	\$ 172,812.08	\$ 147,967.57	\$ -	\$ 246,021.75
934-938 W GODFREY AVE Apt HH PHIL, PA 191410000	23444792	\$ 55,707.17	\$ 55,707.17	\$ 55,707.17	\$ -	\$ 55,707.17
934-938 W GODFREY AVE Apt AWH PHIL, PA 191410000	719354604	\$ 295,447.53	\$ 139,589.64	\$ 86,843.14	\$ -	\$ 80,686.08
Marchwood						
5515 WISSAHICKON AVE Apt PRL A PHIL, PA 19144	5128000237	\$ 40,160.23	\$ 19,777.23	\$ 20,113.19	\$ -	\$ 21,221.70
5515 WISSAHICKON AVE Apt PRL B PHIL, PA 19144	5128000237	\$ -	\$ 20,697.03	\$ 21,450.36	\$ -	\$ 18,305.90
5515 WISSAHICKON AVE (REAR) PHIL, PA 19144	9125007651	\$ -	\$ -	\$ -	\$ -	\$ 595,794.78
Marshall Square						
844 N 6TH ST Apt 46 PHIL, PA 191232125	373007503	\$ 35,395.90	\$ 40,790.21	\$ 44,119.88	\$ -	\$ 37,333.08
845 N 7TH ST PHIL, PA 191232008	323900622	\$ 37,209.19	\$ 43,723.99	\$ 47,840.23	\$ -	\$ 39,892.05
Oak Lane						
1623 W CHELTEN AVE Apt A PHIL, PA 191263519	101551535	\$ 10,822.92	\$ 18,477.24	\$ 20,979.62	\$ -	\$ 10,876.91
1623 W CHELTEN AVE Apt B PHIL, PA 191263519	981038702	\$ 28,707.04	\$ 34,217.11	\$ 36,622.71	\$ -	\$ 29,622.45
Simon Garden						
6731 MUSGRAVE ST Apt A PHIL, PA 191192168	539547187	\$ 39,949.72	\$ 13,613.56	\$ 17,098.23	\$ -	\$ 4,927.74
6731 MUSGRAVE ST Apt B PHIL, PA 191192168	539547187	\$ -	\$ 47,393.60	\$ 58,732.36	\$ -	\$ 29,339.35
6732 Chew AVE, M2, PHILA, PA 191191910	539547187	\$ -	\$ -	\$ -	\$ -	\$ 575.52
Totals		\$ 1,424,084.74	\$ 1,173,305.82	\$ 1,125,577.36	\$ -	\$ 1,781,552.99
Outstanding Balance Owed to PGW as of December 2023						\$ 1,781,552.99

Exhibit BLC-18
 Exhibit BLC-20
 Exhibit BLC-22
 Exhibit BLC-25
 Exhibit BLC-27
 Exhibit BLC-30
 Exhibit BLC-32
 Exhibit BLC-34
 Exhibit BLC-36

BLC-15

PGW Partial Payment Recalculations

PGW Position

Recalculation of Partial Payments (December 11, 2012 to January 24, 2020)

Using SBG Billed Methodology (SBG Exhibit CEH-1) with Date Range Corrections by PGW

Property Group	Property Address	Historical LPC Billed	Recalculated LPC	Difference, Credit Due	Interest on Credit	Total Credit
Colonial Garden	5425-7 Wayne Ave, M1 - Older	\$11,808.36	\$10,491.79	\$1,316.57	\$319.05	\$1,635.62
	5425-7 Wayne Ave, M1	N/A				
	5425-7 Wayne Ave, M2 - Older	\$13,937.38	\$12,533.87	\$1,403.51	\$340.12	\$1,743.63
	5425-7 Wayne Ave,	N/A				
	Sub-total, Colonial Garden	\$25,745.74	\$23,025.66	\$2,720.08	\$659.17	\$3,379.25
Elrae Garden	3608 Spring Garden St, M1	\$1,839.03	\$1,368.67	\$470.36	\$114.45	\$584.81
	3610 Spring Garden St, M1	\$1,084.52	\$774.52	\$310.00	\$75.43	\$385.43
	3610 Spring Garden St, M2	\$74.76	\$74.76	\$0.00	\$0.00	\$0.00
	Sub-total, Elrae Garden	\$2,998.31	\$2,217.95	\$780.36	\$189.89	\$970.25
Fairmount Manor	606 Marshall St, BLDG A	\$1,100.05	\$759.70	\$340.35	\$82.48	\$422.83
	615 N 7th St, BLDG G	\$1,302.15	\$847.46	\$454.69	\$110.19	\$564.88
	620 N Marshall St, BLDG B	\$7,255.14	\$6,260.70	\$994.44	\$240.99	\$1,235.43
	625 N 7th St, BLDG F	\$6,516.25	\$4,939.23	\$1,577.02	\$382.16	\$1,959.18
	627 N Marshall St, BLDG J	\$9,958.19	\$9,210.94	\$747.25	\$181.08	\$928.33
	628 N Marshall St, BLDG C	\$8,499.84	\$7,314.08	\$1,185.76	\$287.35	\$1,473.11
	634 N Marshall St, Bldg H	\$7,770.19	\$6,119.13	\$1,651.06	\$400.11	\$2,051.17
	634 N Marshall St, H2	\$1.78	\$1.78	\$0.00	\$0.00	\$0.00
	634 N Marshall St, H4	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	634 N Marshall St, H8	\$129.80	\$129.80	\$0.00	\$0.00	\$0.00
	634 N Marshall St, H12	\$18.49	\$18.49	\$0.00	\$0.00	\$0.00
	639 N 7th St, BLDG E	\$7,190.89	\$5,886.37	\$1,304.52	\$316.13	\$1,620.65
	640 N Marshall St, BLDG D	\$11,109.57	\$9,486.80	\$1,622.77	\$393.25	\$2,016.02
641 N. Marshall St, BLDG I	\$10,077.58	\$8,537.32	\$1,540.26	\$373.26	\$1,913.52	

Property Group	Property Address	Historical LPC Billed	Recalculated LPC	Difference, Credit Due	Interest on Credit	Total Credit
	641 N Marshall St, I4	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	641 N Marshall St, I11	\$277.55	\$175.39	\$102.16	\$24.76	\$126.92
	641 N Marshall St, I2	\$14.16	\$14.16	\$0.00	\$0.00	\$0.00
	Sub-total, Fairmount Manor	\$71,221.63	\$59,701.35	\$11,520.28	\$2,791.75	\$14,312.03
Fairmount Court	700 N Marshall St	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	702 N Marshall St, BLDG J	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	704 N Marshall	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-total, Fairmount Court	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fern Rock	920-932 W Godfrey Ave, HH	\$85,564.37	\$72,707.95	\$12,856.42	\$3,113.40	\$15,969.82
	920-932 W Godfrey Ave, AWF	\$33,226.11	\$30,749.45	\$2,476.66	\$599.76	\$3,076.42
	934-938 W Godfrey Ave, HH	\$12,913.39	\$10,343.56	\$2,569.83	\$622.33	\$3,192.16
	934-938 W Godfrey Ave, AWF	\$23,190.31	\$19,796.98	\$3,393.33	\$821.75	\$4,215.08
	Sub-total, Fern Rock	\$154,894.18	\$133,597.94	\$21,296.24	\$5,157.24	\$26,453.48
Marchwood	5515 Wissahickon Ave, Prl A	\$5,851.08	\$5,499.19	\$351.89	\$85.22	\$437.11
	5515 Wissahickon Ave, Prl B	\$5,566.56	\$5,264.14	\$302.42	\$73.24	\$375.66
	5515 Wissahickon Ave, Rear	\$124,456.03	\$117,358.79	\$7,097.24	\$1,718.72	\$8,815.96
	Sub-total, Marchwood	\$135,873.67	\$128,122.12	\$7,751.55	\$1,877.17	\$9,628.72
Marshall Square	844 N 6th St, 46	\$41,773.27	\$35,507.93	\$6,265.34	\$1,518.30	\$7,783.64
	845 N 7th St	2648.48	\$1,509.84	\$1,138.64	\$275.93	\$1,414.57
	Sub-total, Marshall Square	\$44,421.75	\$37,017.77	\$7,403.98	\$1,794.23	\$9,198.21
Oak Lane	1623 Chelten Ave, A	\$18,444.09	\$18,331.55	\$112.54	\$26.99	\$139.53
	1623 Chelten Ave, B	\$42,417.61	\$40,403.40	\$2,014.21	\$483.07	\$2,497.28
	Sub-total, Oak Lane	\$60,861.70	\$58,734.95	\$2,126.75	\$510.07	\$2,636.82

Property Group	Property Address	Historical LPC Billed	Recalculated LPC	Difference, Credit Due	Interest on Credit	Total Credit
Simon Garden	6731 Musgrave St, A Older	\$6,984.81	\$6,682.00	\$302.81	\$73.53	\$376.34
	6731 Musgrave St, A	\$5,727.21	\$5,658.39	\$68.82	\$16.71	\$85.53
	6731 Musgrave St, B	\$37,339.53	\$32,310.51	\$5,029.02	\$1,221.21	\$6,250.23
	6732 Chew Ave, M2	\$3,965.05	\$3,719.73	\$245.32	\$59.57	\$304.89
	Sub-total, Simon Garden	\$54,016.60	\$48,370.63	\$5,645.97	\$1,371.03	\$7,017.00
Total		\$550,033.58	\$490,788.37	\$59,245.21	\$14,350.53	\$73,595.75

Notes

Recalculations Start December 11, 2012

Per Order entered October 10, 2023

Recalculations End January 24, 2020

Day of PGW System Correction

Interest Start Date Various

PGW bill issued before January 12, 2020

Interest End Date December 31, 2023

PGW added calculations regarding 5515 Wissahickon Ave, Rear, as shown on the next pages

BLC-16

PGW Calculations of The Difference In Lien Interest

Docketed Liens
Summary

Exhibit BLC-16

Difference in Interest on Docketed Liens

Complaint	Colonial Garden 2012	Simon Garden 2012	Colonial Garden 2015	Elrae Garden 2015	Fairmount Manor 2015	Fairmount Court 2015	Fern Rock 2015	Marchwood 2015	Marshall Square 2015	Oak Lane 2015	Simon Garden 2015	Subtotals 2012 + 2015
Satisfied Liens												
Difference	\$38,906.97	\$161,134.21	\$5,261.79	\$1,710.36	\$66.82	\$450.53	\$10,818.16	\$2,827.43	\$12,208.37	\$1,395.13	\$1,784.81	\$236,564.58
§ 1312 Interest	\$27,645.34	\$112,498.54	\$2,027.45	\$893.70	\$42.12	\$276.27	\$1,359.72	\$1,679.95	\$3,653.86	\$837.73	\$1,061.19	\$151,975.87
Subtotal	\$66,552.31	\$273,632.75	\$7,289.25	\$2,604.06	\$108.94	\$726.79	\$12,177.88	\$4,507.38	\$15,862.23	\$2,232.87	\$2,846.00	\$388,540.45
Vacated Liens												
Difference	\$20,656.78	\$59,509.66	\$131.92	\$26.27	\$3,472.15	\$25,514.81	\$34,345.14	\$0.00	\$0.00	\$1,330.57	\$0.00	\$144,987.30
§ 1312 Interest	\$16,136.23	\$45,781.82	\$83.99	\$16.91	\$376.37	\$2,939.73	\$2,617.18	\$0.00	\$0.00	\$832.43	\$0.00	\$68,784.65
Subtotal	\$36,793.01	\$105,291.48	\$215.91	\$43.18	\$3,848.52	\$28,454.55	\$36,962.31	\$0.00	\$0.00	\$2,163.01	\$0.00	\$213,771.96
Both Satisfied and Vacated Liens												
Difference	\$59,563.75	\$220,643.87	\$5,393.72	\$1,736.63	\$3,538.97	\$25,965.34	\$45,163.29	\$2,827.43	\$12,208.37	\$2,725.71	\$1,784.81	\$381,551.88
§ 1312 Interest	\$43,781.57	\$158,280.36	\$2,111.44	\$910.61	\$418.48	\$3,216.00	\$3,976.90	\$1,679.95	\$3,653.86	\$1,670.16	\$1,061.19	\$220,760.52
Total	\$103,345.32	\$378,924.23	\$7,505.16	\$2,647.24	\$3,957.46	\$29,181.34	\$49,140.19	\$4,507.38	\$15,862.23	\$4,395.87	\$2,846.00	\$602,312.41
Total, 2012 Complaints, Both Satisfied and Vacated			Total, 2015 Complaints, Both Satisfied and Vacated				Total, 2012 and 2015 Complaints, Both Satisfied and Vacated					
Difference	\$280,207.62		Difference	\$101,344.27		Difference	\$381,551.88					
§ 1312 Interest	\$202,061.92		§ 1312 Interest	\$18,698.60		§ 1312 Interest	\$220,760.52					
Total	\$482,269.54		Total	\$120,042.86		Total	\$602,312.41					

Notes: PGW disputes the application of Section 1312 Interest to judgments (docketed liens)
Without waiver, PGW has calculated interest through: 12/31/23

Docketed Liens
Colonial Garden (2012)

Exhibit BLC-16

	A	B	C	D	E	F	G	H	M	Q	R	S	T	U
1														
2										Calculation of Section 1312 Interest				
3														
4														
5	#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details			Date for Calculation	Periods	Accrued Interest	Satisfied Accrued Interest	Vacated Lien Accrued Interest
6														
7	2012 Complaint: Hearing Exhibit (May 11, 2008 to December 10, 2012 Only)													
8														
9	1	Colonial Garden	90635842	July 9, 2009	\$131,983.18	Vacated	August 23, 2009			12/31/2023	174.7667	\$2,442.24		\$2,442.24
10	5	Colonial Garden	100531545	May 14, 2010	\$74,368.76	Vacated	November 22, 2010			12/31/2023	159.5667	\$3,797.37		\$3,797.37
11	6	Colonial Garden	101135001	November 22, 2010	\$30,183.76	Vacated	November 22, 2010			12/31/2023	159.5667	\$0.00		\$0.00
12	2	Colonial Garden	91231033	December 17, 2009	\$66,062.14	Vacated	August 4, 2011			12/31/2023	151.0667	\$9,896.62		\$9,896.62
13	3	Colonial Garden	91231034	December 17, 2009	\$85,104.42	Satisfied	November 5, 2011			12/31/2023	147.9667	\$14,439.53	\$14,439.53	
14	4	Colonial Garden	100131129	January 27, 2010	\$6,180.72	Satisfied	November 5, 2011			12/31/2023	147.9667	\$986.18	\$986.18	
15	7	Colonial Garden	101135002	November 22, 2010	\$44,238.50	Satisfied	November 5, 2011			12/31/2023	147.9667	\$3,796.58	\$3,796.58	
16	8	Colonial Garden	110232566	February 18, 2011	\$50,463.29	Satisfied	November 5, 2011			12/31/2023	147.9667	\$3,235.65	\$3,235.65	
17	9	Colonial Garden	110831156	August 10, 2011	\$11,587.13	Satisfied	November 5, 2011			12/31/2023	147.9667	\$248.60	\$248.60	
18	10	Colonial Garden	110831155	August 10, 2011	\$47,171.25	Satisfied	November 5, 2011			12/31/2023	147.9667	\$1,012.07	\$1,012.07	
19	11	Colonial Garden	111230215	December 3, 2011	\$4,717.76	Satisfied	August 22, 2013			12/31/2023	126.1	\$622.67	\$622.67	
20	12	Colonial Garden	111230110	December 3, 2011	\$6,358.33	Satisfied	September 26, 2014			12/31/2023	112.7667	\$1,228.47	\$1,228.47	
21	13	Colonial Garden	120130680	January 12, 2012	\$1,942.52	Satisfied	September 26, 2014			12/31/2023	112.7667	\$360.70	\$360.70	
22	14	Colonial Garden	120130682	January 12, 2012	\$2,623.99	Satisfied	September 26, 2014			12/31/2023	112.7667	\$487.25	\$487.25	
23	15	Colonial Garden	120532629	May 23, 2012	\$3,342.74	Satisfied	September 26, 2014			12/31/2023	112.7667	\$537.78	\$537.78	
24	16	Colonial Garden	120532630	May 23, 2012	\$4,287.96	Satisfied	September 26, 2014			12/31/2023	112.7667	\$689.85	\$689.85	
25														
26							Subtotals						\$27,645.34	\$16,136.23
27														
28														
29														

Docketed Liens
Colonial Garden (2015)

Exhibit BLC-16

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2									Hypothetical Application of Interest to Lien Amounts			
3												
4												
5	#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details	Billing Periods	1.50%	0.50%	Difference	
6												
7	2012 Complaint: Hearing Exhibit (December 11, 2012 to May 2, 2023 Only)											
8												
9		Colonial Garden	None	None								
10												
11	Additional Liens (December 11, 2012 to May 2, 2023)											
12												
13	17	Colonial Garden	130632839	June 29, 2013	\$12,771.74	Vacated	July 16, 2013	0.57	\$108.56	\$36.19	\$72.37	
14	18	Colonial Garden	130632840	June 29, 2013	\$10,508.68	Vacated	July 16, 2013	0.57	\$89.32	\$29.77	\$59.55	
15	19	Colonial Garden	130731925	July 17, 2013	\$6,682.30	Satisfied	August 23, 2013	1.23	\$123.62	\$41.21	\$82.42	
16	20	Colonial Garden	130731296	July 17, 2013	\$7,873.06	Satisfied	August 23, 2013	1.23	\$145.65	\$48.55	\$97.10	
17	21	Colonial Garden	140732927	July 23, 2014	\$17,039.28	Satisfied	September 26, 2014	2.17	\$553.78	\$184.59	\$369.18	
18	22	Colonial Garden	140732926	July 23, 2014	\$11,080.94	Satisfied	January 19, 2018	42.53	\$7,069.64	\$2,356.55	\$4,713.09	
19												
20								Subtotals	\$8,090.57	\$2,696.86	\$5,393.72	
21												
22										Subtotal, Satisfied		\$5,261.79
23										Subtotal, Vacated		\$131.92

	A	B	C	D	E	F	G	H	M	Q	R	S	T	U
1														
2										Calculation of Section 1312 Interest				
3														
4										Date for	Periods	Accrued	Satisfied	Vacated Lien
5	#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details			Calculation		Interest	Accrued	Accrued
6												Interest	Interest	Interest
7	2012 Complaint: Hearing Exhibit (December 11, 2012 to May 2, 2023 Only)													
8														
9		Colonial Garden	None	None										
10														
11	Additional Liens (December 11, 2012 to May 2, 2023)													
12														
13	17	Colonial Garden	130632839	June 29, 2013	\$12,771.74	Vacated	July 16, 2013			12/31/2023	127.3333	\$46.08		\$46.08
14	18	Colonial Garden	130632840	June 29, 2013	\$10,508.68	Vacated	July 16, 2013			12/31/2023	127.3333	\$37.91		\$37.91
15	19	Colonial Garden	130731925	July 17, 2013	\$6,682.30	Satisfied	August 23, 2013			12/31/2023	126.0667	\$51.95	\$51.95	
16	20	Colonial Garden	130731296	July 17, 2013	\$7,873.06	Satisfied	August 23, 2013			12/31/2023	126.0667	\$61.21	\$61.21	
17	21	Colonial Garden	140732927	July 23, 2014	\$17,039.28	Satisfied	September 26, 2014			12/31/2023	112.7667	\$208.16	\$208.16	
18	22	Colonial Garden	140732926	July 23, 2014	\$11,080.94	Satisfied	January 19, 2018			12/31/2023	72.4	\$1,706.14	\$1,706.14	
19														
20													\$2,027.45	\$83.99
21														
22														
23														

Docketed Liens
Elrae Garden (2015)

Exhibit BLC-16

	A	B	C	D	E	F	G	H	P	Q	R	S	T	U
1														
2										Calculation of Section 1312 Interest				
3														
4										Date for	Periods	Accrued	Satisfied	Vacated Lien
5	#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details			Calculation		Interest	Accrued	Accrued
6													Interest	Interest
7	2012 Complaint: Hearing Exhibit (December 11, 2012 to May 2, 2023 Only)													
8														
9	87	Elrae Garden	130630431	June 4, 2013	\$905.82	Vacated	August 30, 2013			12/31/2023	128.7333	\$16.91		\$16.91
10	88	Elrae Garden	130730632	July 11, 2013	\$1,154.00	Satisfied	August 23, 2013			12/31/2023	126.0667	\$10.43	\$10.43	
11	89	Elrae Garden	130730633	July 11, 2013	\$1,549.00	Satisfied	August 23, 2013			12/31/2023	126.0667	\$13.99	\$13.99	
12	90	Elrae Garden	131030114	October 8, 2013	\$1,277.82	Satisfied	August 15, 2014			12/31/2023	114.1667	\$75.62	\$75.62	
13	91	Elrae Garden	131030115	October 8, 2013	\$2,028.33	Satisfied	August 15, 2014			12/31/2023	114.1667	\$120.03	\$120.03	
14	92	Elrae Garden	140230146	February 4, 2014	\$851.11	Satisfied	August 15, 2014			12/31/2023	114.1667	\$31.09	\$31.09	
15	93	Elrae Garden	140230145	February 4, 2014	\$864.14	Satisfied	August 15, 2014			12/31/2023	114.1667	\$31.57	\$31.57	
16	94	Elrae Garden	140732929	July 23, 2014	\$4,036.56	Satisfied	October 7, 2015			12/31/2023	100.2333	\$297.38	\$297.38	
17	95	Elrae Garden	140732999	July 23, 2014	\$4,256.64	Satisfied	October 7, 2015			12/31/2023	100.2333	\$313.59	\$313.59	
18														
19	Additional Liens (December 11, 2012 to December 31, 2022)													
20														
21		Elrae Garden	None	None										
22														
23													\$893.70	\$16.91
24														
25														
26														

	A	B	C	D	E	F	G	H	M	Q	R	S	T	U
1														
2										Calculation of Section 1312 Interest				
3														
4														
5	#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details			Date for Calculation	Periods	Accrued Interest	Satisfied Accrued Interest	Vacated Lien Accrued Interest
6														
7	2012 Complaint: Hearing Exhibit (December 11, 2012 to May 2, 2023 Only)													
8														
9	140	Fairmount	130730659	July 11, 2013	\$2,298.76	Satisfied	August 23, 2013			12/31/2023	126.066667	\$20.77		\$20.77
10	141	Fairmount	130730651	July 11, 2013	\$2,363.09	Satisfied	August 23, 2013			12/31/2023	126.066667	\$21.35		\$21.35
11	92	Fairmount	120130218	January 6, 2012	\$258.03	Vacated	October 14, 2022			12/31/2023	145.9	\$246.84		\$246.84
12														
13	Additional Liens (December 11, 2012 to December 31, 2022)													
14														
15	*	Fairmount	150430746	April 7, 2015	\$3,195.57	Vacated	April 27, 2023			12/31/2023	8.26666667	\$129.53		\$129.53
16														
17														\$42.12
18														\$376.37
19														
20														
21														

Docketed Liens
Fairmount Court (2015)

Exhibit BLC-16

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2									Hypothetical Application of Interest to Lien Amounts			
3												
4												
5	#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details	Billing Periods	1.50%	0.50%	Difference	
6												
7	2012 Complaint: Hearing Exhibit (December 11, 2012 to May 2, 2023 Only)											
8												
9	133	Fairmount Court	130730657	July 11, 2013	\$1,827.76	Satisfied	August 23, 2013	1.43	\$39.30	\$13.10	\$26.20	
10	134	Fairmount Court	130730658	July 11, 2013	\$1,999.55	Satisfied	August 23, 2013	1.43	\$42.99	\$14.33	\$28.66	
11	135	Fairmount Court	130730662	July 11, 2013	\$2,095.53	Satisfied	August 23, 2013	1.43	\$45.05	\$15.02	\$30.04	
12	136	Fairmount Court	130730649	July 11, 2013	\$2,106.80	Satisfied	August 22, 2013	1.40	\$44.24	\$14.75	\$29.50	
13	137	Fairmount Court	130730660	July 11, 2013	\$2,134.45	Satisfied	August 22, 2013	1.40	\$44.82	\$14.94	\$29.88	
14	138	Fairmount Court	130730650	July 11, 2013	\$3,062.55	Satisfied	August 23, 2013	1.43	\$65.84	\$21.95	\$43.90	
15	139	Fairmount Court	130730661	July 11, 2013	\$3,906.26	Satisfied	August 23, 2013	1.43	\$83.98	\$27.99	\$55.99	
16	142	Fairmount Court	130731298	July 17, 2013	\$2,664.69	Satisfied	August 22, 2013	1.20	\$47.96	\$15.99	\$31.98	
17	143	Fairmount Court	130731297	July 17, 2013	\$3,540.63	Satisfied	August 23, 2013	1.23	\$65.50	\$21.83	\$43.67	
18	146	Fairmount Court	140430343	April 5, 2014	\$723.67	Satisfied	August 5, 2014	4.07	\$44.14	\$14.71	\$29.43	
19	144	Fairmount Court	131030112	October 8, 2013	\$708.35	Satisfied	August 15, 2014	10.37	\$110.15	\$36.72	\$73.43	
20	145	Fairmount Court	140430342	April 5, 2014	\$633.22	Satisfied	August 15, 2014	4.40	\$41.79	\$13.93	\$27.86	
21	147	Fairmount Court	unknown*	April 23, 2014	\$3,246.76			0.00	\$0.00	\$0.00	\$0.00	
22	148	Fairmount Court	unknown*	April 23, 2014	\$3,526.91			0.00	\$0.00	\$0.00	\$0.00	
23	151	Fairmount Court	140733016	July 23, 2014	\$3,137.81	Vacated	January 1, 2019	54.10	\$2,546.33	\$848.78	\$1,697.56	
24	149	Fairmount Court	140733008	July 23, 2014	\$2,563.12	Vacated	October 14, 2022	100.17	\$3,851.09	\$1,283.70	\$2,567.39	
25	150	Fairmount Court	140733007	July 23, 2014	\$2,729.90	Vacated	October 14, 2022	100.17	\$4,101.67	\$1,367.22	\$2,734.45	
26	152	Fairmount Court	140733015	July 23, 2014	\$3,683.84	Vacated	October 14, 2022	100.17	\$5,534.97	\$1,844.99	\$3,689.98	
27	153	Fairmount Court	140732953	July 23, 2014	\$3,763.89	Vacated	October 14, 2022	100.17	\$5,655.24	\$1,885.08	\$3,770.16	
28	154	Fairmount Court	140732990	July 23, 2014	\$4,866.36	Vacated	October 14, 2022	100.17	\$7,311.71	\$2,437.24	\$4,874.47	
29	155	Fairmount Court	unknown*	August 1, 2014	\$355.93			0.00	\$0.00	\$0.00	\$0.00	
30												
31	Additional Liens (December 11, 2012 to December 31, 2022)											
32												
33	162	Fairmount Court	160430856	April 19, 2016	\$2,023.87	Vacated	June 1, 2016	1.43	\$43.51	\$14.50	\$29.01	
34	160	Fairmount Court	150830021	August 4, 2015	\$6,112.33	Vacated	August 3, 2018	36.50	\$3,346.50	\$1,115.50	\$2,231.00	
35	161	Fairmount Court	160331823	March 24, 2016	\$965.30	Vacated	August 3, 2018	28.73	\$416.04	\$138.68	\$277.36	
36	156	Fairmount Court	140930605	September 9, 2014	\$1,297.54	Vacated	September 23, 2022	97.87	\$1,904.79	\$634.93	\$1,269.86	
37	157	Fairmount Court	140930614	September 9, 2014	\$1,503.19	Vacated	September 23, 2022	97.87	\$2,206.68	\$735.56	\$1,471.12	
38	158	Fairmount Court	140930613	September 9, 2014	\$355.93	Vacated	September 23, 2022	97.87	\$522.51	\$174.17	\$348.34	
39	159	Fairmount Court	150630313	June 5, 2015	\$623.30	Vacated	September 23, 2022	88.90	\$831.17	\$277.06	\$554.11	
40												
41								Subtotals	\$5,465.15	\$1,821.72	\$3,643.43	
42												
43										Subtotal, Satisfied	\$450.53	
44										Subtotal, Vacated	\$23,817.26	

Docketed Liens
Fairmount Court (2015)

Exhibit BLC-16

	A	B	C	D	E	F	G	H	M	Q	R	S	T	U
1														
2										Calculation of Section 1312 Interest				
3														
4										Date for	Periods	Accrued	Satisfied	Vacated Lien
5	#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details			Calculation		Interest	Accrued	Accrued
6													Interest	Interest
7	2012 Complaint: Hearing Exhibit (December 11, 2012 to May 2, 2023 Only)													
8														
9	133	Fairmount Court	130730657	July 11, 2013	\$1,827.76	Satisfied	August 23, 2013			12/31/2023	126.066667	\$16.51	\$16.51	
10	134	Fairmount Court	130730658	July 11, 2013	\$1,999.55	Satisfied	August 23, 2013			12/31/2023	126.066667	\$18.07	\$18.07	
11	135	Fairmount Court	130730662	July 11, 2013	\$2,095.53	Satisfied	August 23, 2013			12/31/2023	126.066667	\$18.93	\$18.93	
12	136	Fairmount Court	130730649	July 11, 2013	\$2,106.80	Satisfied	August 22, 2013			12/31/2023	126.1	\$18.60	\$18.60	
13	137	Fairmount Court	130730660	July 11, 2013	\$2,134.45	Satisfied	August 22, 2013			12/31/2023	126.1	\$18.84	\$18.84	
14	138	Fairmount Court	130730650	July 11, 2013	\$3,062.55	Satisfied	August 23, 2013			12/31/2023	126.066667	\$27.67	\$27.67	
15	139	Fairmount Court	130730661	July 11, 2013	\$3,906.26	Satisfied	August 23, 2013			12/31/2023	126.066667	\$35.29	\$35.29	
16	142	Fairmount Court	130731298	July 17, 2013	\$2,664.69	Satisfied	August 22, 2013			12/31/2023	126.1	\$20.16	\$20.16	
17	143	Fairmount Court	130731297	July 17, 2013	\$3,540.63	Satisfied	August 23, 2013			12/31/2023	126.066667	\$27.53	\$27.53	
18	146	Fairmount Court	140430343	April 5, 2014	\$723.67	Satisfied	August 5, 2014			12/31/2023	114.5	\$16.85	\$16.85	
19	144	Fairmount Court	131030112	October 8, 2013	\$708.35	Satisfied	August 15, 2014			12/31/2023	114.166667	\$41.92	\$41.92	
20	145	Fairmount Court	140430342	April 5, 2014	\$633.22	Satisfied	August 15, 2014			12/31/2023	114.166667	\$15.90	\$15.90	
21	147	Fairmount Court	unknown*	April 23, 2014	\$3,246.76					12/31/2023	1509.7	\$0.00	\$0.00	
22	148	Fairmount Court	unknown*	April 23, 2014	\$3,526.91					12/31/2023	1509.7	\$0.00	\$0.00	
23	151	Fairmount Court	140733016	July 23, 2014	\$3,137.81	Vacated	January 1, 2019			12/31/2023	60.8333333	\$516.34		\$516.34
24	149	Fairmount Court	140733008	July 23, 2014	\$2,563.12	Vacated	October 14, 2022			12/31/2023	14.7666667	\$189.56		\$189.56
25	150	Fairmount Court	140733007	July 23, 2014	\$2,729.90	Vacated	October 14, 2022			12/31/2023	14.7666667	\$201.89		\$201.89
26	152	Fairmount Court	140733015	July 23, 2014	\$3,683.84	Vacated	October 14, 2022			12/31/2023	14.7666667	\$272.44		\$272.44
27	153	Fairmount Court	140732953	July 23, 2014	\$3,763.89	Vacated	October 14, 2022			12/31/2023	14.7666667	\$278.36		\$278.36
28	154	Fairmount Court	140732990	July 23, 2014	\$4,866.36	Vacated	October 14, 2022			12/31/2023	14.7666667	\$359.90		\$359.90
29	155	Fairmount Court	unknown*	August 1, 2014	\$355.93					12/31/2023	1509.7	\$0.00	\$0.00	
30														
31	Additional Liens (December 11, 2012 to December 31, 2022)													
32														
33	162	Fairmount Court	160430856	April 19, 2016	\$2,023.87	Vacated	June 1, 2016			12/31/2023	92.3	\$13.39		\$13.39
34	160	Fairmount Court	150830021	August 4, 2015	\$6,112.33	Vacated	August 3, 2018			12/31/2023	65.8666667	\$734.74		\$734.74
35	161	Fairmount Court	160331623	March 24, 2016	\$965.30	Vacated	August 3, 2018			12/31/2023	65.8666667	\$91.34		\$91.34
36	156	Fairmount Court	140930605	September 9, 2014	\$1,297.54	Vacated	September 23, 2022			12/31/2023	15.4666667	\$98.20		\$98.20
37	157	Fairmount Court	140930614	September 9, 2014	\$1,503.19	Vacated	September 23, 2022			12/31/2023	15.4666667	\$113.77		\$113.77
38	158	Fairmount Court	140930613	September 9, 2014	\$355.93	Vacated	September 23, 2022			12/31/2023	15.4666667	\$26.94		\$26.94
39	159	Fairmount Court	150630313	June 5, 2015	\$623.30	Vacated	September 23, 2022			12/31/2023	15.4666667	\$42.85		\$42.85
40														
41													\$276.27	\$2,939.73
42														
43														
44														

	A	B	C	D	E	F	G	H	M	Q	R	S	T	U
1														
2										Calculation of Section 1312 Interest				
3														
4														
5	#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details			Date for Calculation	Periods	Accrued Interest	Satisfied Accrued Interest	Vacated Lien Accrued Interest
6														
7	2012 Complaint: Hearing Exhibit (December 11, 2012 to May 2, 2023 Only)													
8														
9		Fern Rock	None	None										
10														
11	Additional Liens (December 11, 2012 to December 31, 2022)													
12														
13	36	Fern Rock	130730622	July 11, 2013	\$11,809.69	Satisfied	August 23, 2013			12/31/2023	126.0667	\$106.70	\$106.70	
14	37	Fern Rock	130730623	July 11, 2013	\$9,987.32	Satisfied	August 23, 2013			12/31/2023	126.0667	\$90.23	\$90.23	
15	38	Fern Rock	130730631	July 11, 2013	\$15,585.79	Satisfied	August 23, 2013			12/31/2023	126.0667	\$140.81	\$140.81	
16	40	Fern Rock	140732941	July 23, 2014	\$4,911.49	Satisfied	September 26, 2014			12/31/2023	112.7667	\$60.00	\$60.00	
17	39	Fern Rock	140732940	July 23, 2014	\$5,851.03	Satisfied	August 3, 2019			12/31/2023	53.7	\$961.98	\$961.98	
18	41	Fern Rock	140732997	July 23, 2014	\$23,370.37	Vacated	September 23, 2022			12/31/2023	15.46667	\$1,797.67	\$1,797.67	
19	42	Fern Rock	140732998	July 23, 2014	\$11,080.94	Vacated	October 14, 2022			12/31/2023	14.76667	\$819.51	\$819.51	
20														
21	7	Fern Rock	100731206	July 10, 2010	\$4,015.31	Satisfied	January 4, 2024			1/4/2024	0	\$0.00		\$0.00
22														
23														
24													\$1,359.72	\$2,617.18
25														
26														
27														

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2									Hypothetical Application of Interest to Lien Amounts			
3												
4												
5	#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details	Billing Periods	1.50%	0.50%	Difference	
6												
7	2012 Complaint: Hearing Exhibit (December 11, 2012 to May 2, 2023 Only)											
8												
9	26	Marchwood	130731294	June 17, 2013	\$203.49	Satisfied	August 23, 2013	2.23	\$6.82	\$2.27	\$4.54	
10	27	Marchwood	130632842	June 29, 2013	\$65,873.21	Satisfied	August 23, 2013	1.83	\$1,811.51	\$603.84	\$1,207.68	
11	28	Marchwood	130632843	June 29, 2013	\$2,329.20	Satisfied	August 23, 2013	1.83	\$64.05	\$21.35	\$42.70	
12	29	Marchwood	130632844	June 29, 2013	\$1,765.37	Satisfied	August 23, 2013	1.83	\$48.55	\$16.18	\$32.37	
13	30	Marchwood	130731384	July 19, 2013	\$189.27	Satisfied	August 23, 2013	1.17	\$3.31	\$1.10	\$2.21	
14	31	Marchwood	140732964	July 23, 2014	\$65,885.03	Satisfied	September 26, 2014	2.17	\$2,141.26	\$713.75	\$1,427.51	
15	32	Marchwood	140732965	July 23, 2014	\$2,419.16	Satisfied	September 26, 2014	2.17	\$78.62	\$26.21	\$52.42	
16	33	Marchwood	140732966	July 23, 2014	\$2,677.49	Satisfied	September 26, 2014	2.17	\$87.02	\$29.01	\$58.01	
17												
18	Additional Liens (December 11, 2012 to December 31, 2022)											
19												
20		Marchwood	None	None					\$0.00	\$0.00	\$0.00	
21												
22									Subtotals	\$0.00	\$0.00	\$2,827.43
23												
24											Subtotal, Satisfied	\$2,827.43
25											Subtotal, Vacated	\$0.00

	A	B	C	D	E	F	G	H	M	Q	R	S	T	U
1														
2														
3														
4														
5														
6														
7	2012 Complaint: Hearing Exhibit (December 11, 2012 to May 2, 2023 Only)													
8														
9	26	Marchwood	130731294	June 17, 2013	\$203.49	Satisfied	August 23, 2013			12/31/2023	126.0667	\$2.86	\$2.86	
10	27	Marchwood	130632842	June 29, 2013	\$65,873.21	Satisfied	August 23, 2013			12/31/2023	126.0667	\$761.24	\$761.24	
11	28	Marchwood	130632843	June 29, 2013	\$2,329.20	Satisfied	August 23, 2013			12/31/2023	126.0667	\$26.92	\$26.92	
12	29	Marchwood	130632844	June 29, 2013	\$1,765.37	Satisfied	August 23, 2013			12/31/2023	126.0667	\$20.40	\$20.40	
13	30	Marchwood	130731384	July 19, 2013	\$189.27	Satisfied	August 23, 2013			12/31/2023	126.0667	\$1.39	\$1.39	
14	31	Marchwood	140732964	July 23, 2014	\$65,885.03	Satisfied	September 26, 2014			12/31/2023	112.7667	\$804.88	\$804.88	
15	32	Marchwood	140732965	July 23, 2014	\$2,419.16	Satisfied	September 26, 2014			12/31/2023	112.7667	\$29.55	\$29.55	
16	33	Marchwood	140732966	July 23, 2014	\$2,677.49	Satisfied	September 26, 2014			12/31/2023	112.7667	\$32.71	\$32.71	
17														
18	Additional Liens (December 11, 2012 to December 31, 2022)													
19														
20		Marchwood	None	None										
21														
22													\$1,679.95	\$0.00
23														
24														
25														

Docketed Liens
Marshall Square (2015)

Exhibit BLC-16

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2									Hypothetical Application of Interest to Lien Amounts			
3												
4												
5	#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details	Billing Periods	1.50%	0.50%	Difference	
6												
7	2012 Complaint: Hearing Exhibit (December 11, 2012 to May 2, 2023 Only)											
8												
9	11	Marshall Square	130730656	July 11, 2013	\$14,304.78	Satisfied	August 23, 2013	1.43	\$307.55	\$102.52	\$205.04	
10	12	Marshall Square	130730655	July 11, 2013	\$20,835.58	Satisfied	August 23, 2013	1.43	\$447.96	\$149.32	\$298.64	
11	13	Marshall Square	131030113	October 8, 2013	\$1,715.33	Satisfied	August 15, 2014	10.37	\$266.73	\$88.91	\$177.82	
12	14	Marshall Square/SBG	140430344	April 7, 2014	\$2,861.67	Satisfied	July 30, 2014	3.80	\$163.12	\$54.37	\$108.74	
13	15	Marshall Square	140732960	July 23, 2014	\$17,828.92	Satisfied	September 26, 2014	2.17	\$579.44	\$193.15	\$386.29	
14	16	Marshall Square	140733006	July 23, 2014	\$17,976.92	Satisfied	August 7, 2019	61.37	\$16,547.75	\$5,515.92	\$11,031.84	
15												
16	Additional Liens (December 11, 2012 to December 31, 2022)											
17												
18		Marshall Square	None	None					\$0.00	\$0.00	\$0.00	
19												
20									Subtotals	\$18,312.56	\$6,104.19	\$12,208.37
21												
22										Subtotal, Satisfied	\$12,208.37	
23										Subtotal, Vacated	\$0.00	

Docketed Liens
Marshall Square (2015)

Exhibit BLC-16

	A	B	C	D	E	F	G	H	M	Q	R	S	T	U
1														
2										Calculation of Section 1312 Interest				
3														
4										Date for	Periods	Accrued	Satisfied	Vacated Lien
5	#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details			Calculation		Interest	Accrued	Accrued
6													Interest	Interest
7	2012 Complaint: Hearing Exhibit (December 11, 2012 to May 2, 2023 Only)													
8														
9	11	Marshall Square	130730856	July 11, 2013	\$14,304.78	Satisfied	August 23, 2013			12/31/2023	126.0667	\$129.24	\$129.24	
10	12	Marshall Square	130730655	July 11, 2013	\$20,835.58	Satisfied	August 23, 2013			12/31/2023	126.0667	\$188.24	\$188.24	
11	13	Marshall Square	131030113	October 8, 2013	\$1,715.33	Satisfied	August 15, 2014			12/31/2023	114.1667	\$101.51	\$101.51	
12	14	Marshall Square/SBG	140430344	April 7, 2014	\$2,881.67	Satisfied	July 30, 2014			12/31/2023	114.7	\$62.36	\$62.36	
13	15	Marshall Square	140732960	July 23, 2014	\$17,828.92	Satisfied	September 26, 2014			12/31/2023	112.7667	\$217.81	\$217.81	
14	16	Marshall Square	140733006	July 23, 2014	\$17,976.92	Satisfied	August 7, 2019			12/31/2023	53.56667	\$2,954.69	\$2,954.69	
15														
16	Additional Liens (December 11, 2012 to December 31, 2022)													
17														
18		Marshall Square	None	None										
19														
20													\$3,653.86	\$0.00
21														
22														
23														

	A	B	C	D	E	F	G	H	M	Q	R	S	T	U	V
1															
2										Calculation of Section 1312 Interest					
3															
4															
5	#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details			Date for Calculation	Periods	Accrued Interest	Satisfied Accrued Interest	Vacated Lien Accrued Interest	
6															
7	2012 Complaint: Hearing Exhibit (December 11, 2012 to May 2, 2023 Only)														
8															
9		Oak Lane	None	None											
10															
11	Additional Liens (December 11, 2012 to December 31, 2022)														
12															
13	22	Oak Lane	130231538	February 13, 2013	\$2,984.00	Satisfied	August 23, 2013			12/31/2023	126.0667	\$119.75	\$119.75		
14	25	Oak Lane	130632841	June 29, 2013	\$13,824.96	Satisfied	August 23, 2013			12/31/2023	126.0667	\$159.76	\$159.76		
15	26	Oak Lane	130731293	July 17, 2013	\$7,508.08	Satisfied	August 23, 2013			12/31/2023	126.0667	\$58.37	\$58.37	\$58.37	
16	23	Oak Lane	130431975	April 23, 2013	\$6,240.40	Satisfied	June 10, 2014			12/31/2023	116.3667	\$499.85	\$499.85		
17	24	Oak Lane	130631730	June 18, 2013	\$5,625.49	Vacated	June 10, 2014			12/31/2023	116.3667	\$389.50		\$389.50	
18	27	Oak Lane	131031098	October 19, 2013	\$4,633.89	Vacated	June 11, 2014			12/31/2023	116.3333	\$211.14		\$211.14	
19	28	Oak Lane	131231368	December 30, 2013	\$1,763.43	Vacated	June 11, 2014			12/31/2023	116.3333	\$55.73		\$55.73	
20	29	Oak Lane	140331377	March 22, 2014	\$7,494.07	Vacated	June 11, 2014			12/31/2023	116.3333	\$117.69		\$117.69	
21															
22													\$837.73	\$832.43	
23															
24															
25															

Docketed Liens
Simon Garden (2012)

Exhibit BLC-16

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2									Hypothetical Application of Interest to Lien Amounts			
3												
4												
5	#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details	Billing Periods	1.50%	0.50%	Difference	
6												
7	2012 Complaint: Hearing Exhibit (May 11, 2008 to December 10, 2012 Only)											
8												
9	2	Simon Garden	100130871	January 22, 2010	\$38,493.86	Vacated	August 20, 2010	7.00	\$4,041.86	\$1,347.29	\$2,694.57	
10	4	Simon Garden	100130876	January 22, 2010	\$99,384.21	Vacated	August 20, 2010	7.00	\$10,435.34	\$3,478.45	\$6,956.89	
11	7	Simon Garden	100531540	May 14, 2010	\$202,746.97	Vacated	August 20, 2010	3.27	\$9,934.60	\$3,311.53	\$6,623.07	
12	8	Simon Garden	100632366	June 19, 2010	\$75,968.05	Vacated	August 20, 2010	2.07	\$2,355.01	\$785.00	\$1,570.01	
13	9	Simon Garden	100632368	June 19, 2010	\$82,896.78	Vacated	August 20, 2010	2.07	\$2,569.80	\$856.60	\$1,713.20	
14	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	
15	1	Simon Garden	100130873	January 22, 2010	\$38,493.85	Vacated	October 7, 2011	20.77	\$11,990.83	\$3,996.94	\$7,993.89	
16	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	
17	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	
18	10	Simon Garden	100632367	June 19, 2010	\$202,746.97	Satisfied	July 12, 2012	25.13	\$76,435.61	\$25,478.54	\$50,957.07	
19	11	Simon Garden	100632426	June 22, 2010	\$147,576.01	Satisfied	July 12, 2012	25.03	\$55,414.79	\$18,471.60	\$36,943.19	
20	12	Simon Garden	110632638	May 27, 2011	\$140,489.15	Satisfied	July 12, 2012	13.73	\$28,940.76	\$9,646.92	\$19,293.84	
21	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	
22	14	Simon Garden	110630244	June 2, 2011	\$45,849.98	Satisfied	July 12, 2012	13.53	\$9,307.55	\$3,102.52	\$6,205.03	
23	15	Simon Garden	110731730	July 20, 2011	\$5,458.51	Satisfied	July 12, 2012	11.93	\$977.07	\$325.69	\$651.38	
24	16	Simon Garden	110731731	July 20, 2011	\$5,792.48	Satisfied	July 12, 2012	11.93	\$1,036.85	\$345.62	\$691.24	
25	17	Simon Garden	110831159	August 10, 2011	2,569.08	Satisfied	July 12, 2012	11.23	\$432.89	\$144.30	\$288.59	
26	18	Simon Garden	110831157	August 10, 2011	\$2,795.44	Satisfied	July 12, 2012	11.23	\$471.03	\$157.01	\$314.02	
27	19	Simon Garden	110831158	August 10, 2011	\$12,457.30	Satisfied	July 12, 2012	11.23	\$2,099.06	\$699.69	\$1,399.37	
28	20	Simon Garden	111030829	October 12, 2011	\$7,488.02	Satisfied	July 12, 2012	9.13	\$1,025.86	\$341.95	\$683.91	
29	21	Simon Garden	111030830	October 12, 2011	\$43,254.05	Satisfied	July 12, 2012	9.13	\$5,925.80	\$1,975.27	\$3,950.54	
30	22	Simon Garden	111030879	October 12, 2011	105,336.21	Satisfied	July 12, 2012	9.13	\$14,431.06	\$4,810.35	\$9,620.71	
31	23	Simon Garden	111231523	December 30, 2011	\$599.10	Satisfied	July 12, 2012	6.50	\$58.41	\$19.47	\$38.94	
32	24	Simon Garden	111231528	December 30, 2011	\$5,971.24	Satisfied	July 12, 2012	6.50	\$582.20	\$194.07	\$388.13	
33	25	Simon Garden	111231526	December 30, 2011	\$6,231.17	Satisfied	July 12, 2012	6.50	\$607.54	\$202.51	\$405.03	
34	26	Simon Garden	111231527	December 30, 2011	\$11,687.21	Satisfied	July 12, 2012	6.50	\$1,139.50	\$379.83	\$759.67	
35	27	Simon Garden	120532631	May 23, 2012	\$19,476.46	Satisfied	July 12, 2012	1.67	\$486.91	\$162.30	\$324.61	
36	28	Simon Garden	120532626	May 23, 2012	\$21,766.61	Satisfied	July 12, 2012	1.67	\$544.17	\$181.39	\$362.78	
37	29	Simon Garden	120532634	May 23, 2012	\$27,844.17	Satisfied	July 12, 2012	1.67	\$696.10	\$232.03	\$464.07	
38	30	Simon Garden	120631412	June 14, 2012	\$1,990.75	Satisfied	July 12, 2012	0.93	\$27.87	\$9.29	\$18.58	
39	31	Simon Garden	120631413	June 14, 2012	\$3,468.64	Satisfied	July 12, 2012	0.93	\$48.56	\$16.19	\$32.37	
40	32	Simon Garden	120730809	July 10, 2012	\$257.57	Satisfied	July 12, 2012	0.07	\$0.26	\$0.09	\$0.17	
41	33	Simon Garden	120730811	July 10, 2012	\$548.72	Satisfied	July 12, 2012	0.07	\$0.55	\$0.18	\$0.37	
42	34	Simon Garden	120730810	July 10, 2012	\$1,692.11	Satisfied	July 12, 2012	0.07	\$1.69	\$0.56	\$1.13	
43												
44									Subtotals	\$330,965.80	\$110,321.93	\$220,643.87
45												
46											Subtotal, Satisfied	\$161,134.21
47											Subtotal, Vacated	\$40,783.25

	A	B	C	D	E	F	G	H	M	Q	R	S	T	U
1														
2										Calculation of Section 1312 Interest				
3														
4										Date for	Periods	Accrued	Satisfied	Vacated Lien
5	#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details			Calculation		Interest	Accrued Interest	Accrued Interest
6														
7	2012 Complaint: Hearing Exhibit (May 11, 2008 to December 10, 2012 Only)													
8														
9	2	Simon Garden	100130871	January 22, 2010	\$38,493.86	Vacated	August 20, 2010			12/31/2023	162.7	\$2,192.03		\$2,192.03
10	4	Simon Garden	100130876	January 22, 2010	\$99,384.21	Vacated	August 20, 2010			12/31/2023	162.7	\$5,659.43		\$5,659.43
11	7	Simon Garden	100531540	May 14, 2010	\$202,746.97	Vacated	August 20, 2010			12/31/2023	162.7	\$5,387.87		\$5,387.87
12	8	Simon Garden	100632366	June 19, 2010	\$75,968.05	Vacated	August 20, 2010			12/31/2023	162.7	\$1,277.20		\$1,277.20
13	9	Simon Garden	100632368	June 19, 2010	\$82,896.78	Vacated	August 20, 2010			12/31/2023	162.7	\$1,393.69		\$1,393.69
14	5	Simon Garden	100531541	May 14, 2010	\$75,968.05	Vacated	August 4, 2011			12/31/2023	151.0667	\$8,549.80		\$8,549.80
15	1	Simon Garden	100130873	January 22, 2010	\$38,493.85	Vacated	October 7, 2011			12/31/2023	148.9333	\$5,952.78		\$5,952.78
16	3	Simon Garden	100130875	January 22, 2010	\$99,384.21	Vacated	October 7, 2011			12/31/2023	148.9333	\$15,369.02		\$15,369.02
17	6	Simon Garden	100531542	May 14, 2010	\$82,896.78	Satisfied	July 12, 2012			12/31/2023	139.6333	\$15,240.62	\$15,240.62	
18	10	Simon Garden	100632367	June 19, 2010	\$202,746.97	Satisfied	July 12, 2012			12/31/2023	139.6333	\$35,576.53	\$35,576.53	
19	11	Simon Garden	100632426	June 22, 2010	\$147,576.01	Satisfied	July 12, 2012			12/31/2023	139.6333	\$25,792.51	\$25,792.51	
20	12	Simon Garden	110632638	May 27, 2011	\$140,489.15	Satisfied	July 12, 2012			12/31/2023	139.6333	\$13,470.32	\$13,470.32	
21	13	Simon Garden	110630243	June 2, 2011	\$40,714.25	Satisfied	July 12, 2012			12/31/2023	139.6333	\$3,846.89	\$3,846.89	
22	14	Simon Garden	110630244	June 2, 2011	\$45,849.98	Satisfied	July 12, 2012			12/31/2023	139.6333	\$4,332.15	\$4,332.15	
23	15	Simon Garden	110731730	July 20, 2011	\$5,458.51	Satisfied	July 12, 2012			12/31/2023	139.6333	\$454.77	\$454.77	
24	16	Simon Garden	110731731	July 20, 2011	\$5,792.48	Satisfied	July 12, 2012			12/31/2023	139.6333	\$482.60	\$482.60	
25	17	Simon Garden	110831159	August 10, 2011	2,569.08	Satisfied	July 12, 2012			12/31/2023	139.6333	\$201.49	\$201.49	
26	18	Simon Garden	110831157	August 10, 2011	\$2,795.44	Satisfied	July 12, 2012			12/31/2023	139.6333	\$219.24	\$219.24	
27	19	Simon Garden	110831158	August 10, 2011	\$12,457.30	Satisfied	July 12, 2012			12/31/2023	139.6333	\$976.99	\$976.99	
28	20	Simon Garden	111030829	October 12, 2011	\$7,488.02	Satisfied	July 12, 2012			12/31/2023	139.6333	\$477.48	\$477.48	
29	21	Simon Garden	111030830	October 12, 2011	\$43,254.05	Satisfied	July 12, 2012			12/31/2023	139.6333	\$2,758.13	\$2,758.13	
30	22	Simon Garden	111030879	October 12, 2011	105,336.21	Satisfied	July 12, 2012			12/31/2023	139.6333	\$6,716.86	\$6,716.86	
31	23	Simon Garden	111231523	December 30, 2011	\$599.10	Satisfied	July 12, 2012			12/31/2023	139.6333	\$27.19	\$27.19	
32	24	Simon Garden	111231528	December 30, 2011	\$5,971.24	Satisfied	July 12, 2012			12/31/2023	139.6333	\$270.98	\$270.98	
33	25	Simon Garden	111231526	December 30, 2011	\$6,231.17	Satisfied	July 12, 2012			12/31/2023	139.6333	\$282.78	\$282.78	
34	26	Simon Garden	111231527	December 30, 2011	\$11,687.21	Satisfied	July 12, 2012			12/31/2023	139.6333	\$530.38	\$530.38	
35	27	Simon Garden	120532631	May 23, 2012	\$19,476.46	Satisfied	July 12, 2012			12/31/2023	139.6333	\$226.63	\$226.63	
36	28	Simon Garden	120532626	May 23, 2012	\$21,766.61	Satisfied	July 12, 2012			12/31/2023	139.6333	\$253.28	\$253.28	
37	29	Simon Garden	120532634	May 23, 2012	\$27,844.17	Satisfied	July 12, 2012			12/31/2023	139.6333	\$324.00	\$324.00	
38	30	Simon Garden	120631412	June 14, 2012	\$1,990.75	Satisfied	July 12, 2012			12/31/2023	139.6333	\$12.97	\$12.97	
39	31	Simon Garden	120631413	June 14, 2012	\$3,468.64	Satisfied	July 12, 2012			12/31/2023	139.6333	\$22.60	\$22.60	
40	32	Simon Garden	120730809	July 10, 2012	\$257.57	Satisfied	July 12, 2012			12/31/2023	139.6333	\$0.12	\$0.12	
41	33	Simon Garden	120730811	July 10, 2012	\$548.72	Satisfied	July 12, 2012			12/31/2023	139.6333	\$0.26	\$0.26	
42	34	Simon Garden	120730810	July 10, 2012	\$1,692.11	Satisfied	July 12, 2012			12/31/2023	139.6333	\$0.79	\$0.79	
43														
44													\$112,498.54	\$45,781.82
45														
46														
47														

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2									Hypothetical Application of Interest to Lien Amounts			
3												
4												
5	#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details	Billing Periods	1.50%	0.50%	Difference	
6												
7	2012 Complaint: Hearing Exhibit (December 11, 2012 to May 2, 2023 Only)											
8												
9		Simon Garden	None	None								
10												
11	Additional Liens (December 11, 2012 to December 31, 2022)											
12												
13	35	Simon Garden	130730652	July 11, 2013	\$16,689.92	Satisfied	August 22, 2013	1.40	\$350.49	\$116.83	\$233.66	
14	36	Simon Garden	130730653	July 11, 2013	\$34,545.28	Satisfied	August 22, 2013	1.40	\$725.45	\$241.82	\$483.63	
15	37	Simon Garden	130730654	July 11, 2013	\$7,138.92	Satisfied	August 22, 2013	1.40	\$149.92	\$49.97	\$99.94	
16	38	Simon Garden	140732961	July 23, 2014	\$27,840.66	Satisfied	September 26, 2014	2.17	\$904.82	\$301.61	\$603.21	
17	39	Simon Garden	140732962	July 23, 2014	\$14,347.05	Satisfied	September 26, 2014	2.17	\$466.28	\$155.43	\$310.85	
18	40	Simon Garden	140732963	July 23, 2014	\$6,978.49	Satisfied	August 15, 2014	0.77	\$80.25	\$26.75	\$53.50	
19												
20								Subtotals	\$2,677.21	\$892.40	\$1,784.81	

	A	B	C	D	E	F	G	H	M	Q	R	S	T	U	V
1															
2										Calculation of Section 1312 Interest					
3															
4										Date for	Periods	Accrued	Satisfied	Vacated Lien	
5	#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details			Calculation		Interest	Accrued	Interest	Interest
6															
7	2012 Complaint: Hearing Exhibit (December 11, 2012 to May 2, 2023 Only)														
8															
9		Simon Garden	None	None											
10															
11	Additional Liens (December 11, 2012 to December 31, 2022)														
12															
13	35	Simon Garden	130730652	July 11, 2013	\$16,689.92	Satisfied	August 22, 2013			12/31/2023	126.1	\$147.32	\$147.32		
14	36	Simon Garden	130730653	July 11, 2013	\$34,545.28	Satisfied	August 22, 2013			12/31/2023	126.1	\$304.93	\$304.93		
15	37	Simon Garden	130730654	July 11, 2013	\$7,138.92	Satisfied	August 22, 2013			12/31/2023	126.1	\$63.02	\$63.02		
16	38	Simon Garden	140732961	July 23, 2014	\$27,840.66	Satisfied	September 26, 2014			12/31/2023	112.7667	\$340.11	\$340.11		
17	39	Simon Garden	140732962	July 23, 2014	\$14,347.05	Satisfied	September 26, 2014			12/31/2023	112.7667	\$175.27	\$175.27		
18	40	Simon Garden	140732963	July 23, 2014	\$6,978.49	Satisfied	August 15, 2014			12/31/2023	114.1667	\$30.54	\$30.54		
19															
20													\$1,061.19	\$0.00	

BLC-17

Colonial Garden – Summaries of Real Estate Transactions

A	B	C	D	E	F	G	H	I	J	K	L	M
1	Colonial Garden											
2												
3	Judgments (docketed liens) organized by status date showing real estate transactions							Summary of real estate transactions				
4												
5	#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details					
6												
7	1	Colonial Garden	90635842	July 9, 2009	\$131,983.18	Vacated	August 26, 2009					
8												
9	5	Colonial Garden	100531545	May 14, 2010	\$74,368.76	Vacated	November 22, 2010					
10	6	Colonial Garden	101135001	November 22, 2010	\$30,183.76	Vacated	November 22, 2010					
11												
12	2	Colonial Garden	91231033	December 17, 2009	\$66,062.14	Vacated	August 4, 2011					
13												
14	3	Colonial Garden	91231034	December 17, 2009	\$85,104.42	Satisfied	November 5, 2011					
15	4	Colonial Garden	100131129	January 27, 2010	\$6,180.72	Satisfied	November 5, 2011					
16	7	Colonial Garden	101135002	November 22, 2010	\$44,238.50	Satisfied	November 5, 2011					
17	8	Colonial Garden	110232566	February 18, 2011	\$50,463.29	Satisfied	November 5, 2011					
18	9	Colonial Garden	110831156	August 10, 2011	\$11,587.13	Satisfied	November 5, 2011					
19												
20	August 30, 2011 Closing on refinancing of Colonial Garden's properties											
21												
22	10	Colonial Garden	110831155	August 10, 2011	\$47,171.25	Satisfied	November 5, 2011					
23												
24	December 11, 2012 is the start date for the 2015 PUC Complaints							December 11, 2012 is the start date for the 2015 PUC Complaints				
25												
26	17	Colonial Garden	130632839	June 29, 2013	\$12,771.74	Vacated	July 16, 2013					
27	18	Colonial Garden	130632840	June 29, 2013	\$10,508.68	Vacated	July 16, 2013					
28												
29	11	Colonial Garden	111230215	December 3, 2011	\$4,717.76	Satisfied	August 22, 2013					
30	19	Colonial Garden	130731925	July 17, 2013	\$6,682.30	Satisfied	August 23, 2013					
31	20	Colonial Garden	130731296	July 23, 2013	\$7,873.06	Satisfied	August 23, 2013					
32												
33	12	Colonial Garden	111230110	December 3, 2011	\$6,358.33	Satisfied	September 26, 2014					
34	13	Colonial Garden	120130680	January 12, 2012	\$1,942.00	Satisfied	September 26, 2014					
35	14	Colonial Garden	120130682	January 12, 2012	\$2,623.99	Satisfied	September 26, 2014					
36	15	Colonial Garden	120532629	May 23, 2012	\$3,342.74	Satisfied	September 26, 2014					
37	16	Colonial Garden	120532630	May 23, 2012	\$4,287.96	Satisfied	September 26, 2014					
38	21	Colonial Garden	140732927	July 23, 2014	\$17,039.28	Satisfied	September 26, 2014					
39												
40	22	Colonial Garden	140732926	July 23, 2014	\$11,080.99	Satisfied	January 19, 2018					
41												
42	December 17, 2017: Closing on sale of Colonial Garden's properties							HUD-1 Settlement Sheet	Withheld	\$129,096.66		SBG St. No. 2 at 6 Exhibit SAP-3
43												
44												
45									Closing		17-Dec-17	SBG St. No. 2 at 6
46												
47									Pay-Off Request Received		18-Dec-17	
48												
49									PGW Response to Pay-Off Request	\$129,096.66	18-Dec-17	Copy Attached
50												
51									Payment of	\$129,096.66	received by PGW on	29-Dec-17
52												
53									Total Applied by PGW	\$129,096.66		
54												
55									5425-7 Wayne Ave, M1	\$80,698.21	Applied on	3-Jan-18 Exhibit BLC-18 Exhibit SAP-2
56										\$60,679.50	for Unpaid Gas Charges	
57										\$20,018.71	for Unpaid LPCs	
58												
59												
60									5425-7 Wayne Ave, M2	\$48,322.55	Applied on	3-Jan-18 Exhibit BLC-18 Exhibit SAP-2
61									SA: 4018739567			
62										\$42,928.96	for Unpaid Gas Charges	
63										\$5,393.59	for Unpaid LPCs	
64												

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Colonial Garden												
2													
3	Judgments (docketed liens) organized by status date) showing real estate transactions							Summary of real estate transactions					
4													
5	#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details						
65							5425-7 Wayne Ave, M2						
66							Older Prior SA						
67								\$75.90	Applied on			3-Jan-18	Exhibit BLC-18
68								\$53.60	for Unpaid Gas Charges				
69								\$22.40	for Unpaid LPCs				
70	Note: The Older Prior SA was not provided in the account summaries compiled in Exhibit SAP-2 because it was paid and closed in 2018.												
71													
72													
73	"Missing" Escrow Amount Claimed by SBG										\$75.90	SBG St. No.2 at 6	

2/07/17 01:57PM EST 'From: Riverside Abst' -> 2156846986
: 2/2

Philadelphia Gas Works



800 West Montgomery Avenue, Philadelphia, PA 19122
PGW Credit and Collections Department
Collections (215) 235-7077
Fax (215) 684-6988

ACCOUNT PAY-OFF INQUIRY FORM

Abstract Company/Bank: Riverside Abstract Requestor Name: Malky Aderet
Telephone #: (718) 252-4200 Facsimile #: (718) 252-4226
Date of Settlement: December 18, 2017 Date Information Needed By: December 11, 2017

Property Information (Please provide below any account or lien information you may have):

Address: 5425-19 Wayne Avenue PGW Acct. #: _____
Owner/Seller: Colonial Garden Realty Co., L.P. Buyer: City Property Group, LLC
Purpose: Purchase Refinance _____ 881061500 / 11/1/99
If Previously Acquired in Foreclosure, Defendant Name # _____
Date (Mo./Yr.) _____ Book/Writ _____ Amount Withheld _____

Please circle type:

Judgment/Lien Docket #: #32926 File Date: 7/23/2014
~~Judgment/Lien Docket #: _____ File Date: _____~~
Judgment/Lien Docket #: _____ File Date: _____

FOR PGW USE ONLY

TOTAL AMOUNT DUE :

\$129,096.66

Account #: 11/1/99 - 12/1/17 Amount: 129,096.66 Current through: 12/29/17
Account #: _____ Amount: _____ Current through: _____
Account #: _____ Amount: _____ Current through: _____

No Account: (1) Verify Type and Status of Services with Owner, (2) Re-contact PGW

Meter#: 1987516 Meter Reading: 23705 Date: 12-1-17 Actual/Estimate/Final
2115477 47311 12/1/17

Judgment/Lien # _____ File Date: _____ Paid: Y / N Date Paid: _____
Judgment/Lien # _____ File Date: _____ Paid: Y / N Date Paid: _____
Judgment/Lien # _____ File Date: _____ Paid: Y / N Date Paid: _____

All liens and judgments will be satisfied once the payment has been credited against the account.

PREPARED BY: SM

DATE: 12/18/17

DISCLAIMER: The pay-off information provided by PGW is based on the property and owner information provided by the abstract agency. Failure to provide accurate information could affect the accuracy of the pay-off information reported by PGW.

Make checks payable to PGW and return this completed form with payment to:

PGW - Collection Department
800 W. Montgomery Avenue, 3rd floor
Philadelphia, PA 19122
Attn: Liens & Judgments

Failure to return this form along with your payment may result in a delay or incorrect processing of payment.

BLC-18

Colonial Garden – Excerpts from PGW Statements of Account

Colonial Garden
Summary of Billing and Payment Information

	Address	Gas Account Status	SA Reference	Outstanding Balance	Date of Property Sale
M1	5425-27 Wayne Ave	Closed 6128000245	Prior SA 1375369694	\$0.00	17-Dec-17
M2	5425-27 Wayne Ave	Closed 6128000245	Prior SA 4018739567	\$0.00	17-Dec-17
Total for Colonial Garden				\$0.00	

Colonial Garden
Excerpts from PGW Statements of Account

5425-7 Wayne Ave, M1

Colonial Garden's M1 Account for 5425-27 Wayne Avenue

Customer Name	From Date	To Date		
Colonia Garden Realty Co	4/19/2003	9/28/2021		
Service Address	Account Number	S A Number	Meter	Rate/Class
5425-7 WAYNE AVE Apt M1 PHIL, PA 19144	6128000245	1375369694	1987516	GS

5425-7 Wayne Ave, M1

Transaction Date	Transaction Type	Read Reading	Read Code	# of Days	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
12/5/2017	BILL	23705	R	31	596	19.23	534		43098	\$720.51	\$41,897.90	\$41,897.90

Closing (Sale) on 12-7-2017

1/3/2018	PAY							Check		(\$80,698.21)	(\$38,800.31)	(\$38,800.31)
1/5/2018	BILL	24415	R	34	710	20.88	1056		43131	\$930.85	(\$37,869.46)	(\$37,869.46)
1/31/2018	CANB									(\$930.85)	(\$38,800.31)	(\$38,800.31)
1/31/2018	AUTO CN									\$0.00	(\$38,800.31)	(\$38,800.31)
1/31/2018	BILL	24060	R	17	355	20.88	454		43157	\$465.46	(\$38,334.85)	(\$38,334.85)
2/8/2018	XFER									\$499.52	(\$37,835.33)	(\$37,835.33)
2/8/2018	XFER									\$22,096.61	(\$15,738.72)	(\$15,738.72)
2/8/2018	XFER									\$15,738.72	\$0.00	\$0.00

End of 5425-7 Wayne Ave, M1

Colonial Garden
Excerpts from PGW Statements of Account

5425-7 Wayne Ave, M2

Colonial Garden's M2 Account for 5425-27 Wayne Avenue

Customer Name	From Date	To Date		
Colonial Garden Realty Co	4/18/2003	9/28/2021		
Service Address	Account Number	S A Number	Meter	Rate/Class
5425-7 WAYNE AVE Apt M2 PHIL, PA 19144	6128000245	4018739567	2115477	GS

5425-7 Wayne Ave, M2

Transaction Date	Transaction Type	Read Reading	Read Code	# of Days	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
12/5/2017	BILL	47311	R	31	616	19.87	534		12/29/2017	\$766.03	\$48,322.55	\$48,322.55
Closing (Sale) on 12-7-2017												
1/3/2018	PAY							Check		(\$48,322.55)	\$0.00	\$0.00
1/5/2018	BILL	48031	R	34	720	21.18	1056		1/31/2018	\$971.47	\$971.47	\$971.47
1/31/2018	CANB									(\$971.47)	\$0.00	\$0.00
1/31/2018	AUTO CN									\$0.00	\$0.00	\$0.00
1/31/2018	BILL	47671	R	17	360	21.18	454		2/26/2018	\$499.52	\$499.52	\$499.52
2/8/2018	XFER									(\$499.52)	\$0.00	\$0.00

End of 5425-7 Wayne Ave, M2

Colonial Garden
 Specific Service Agreement Statement of Account SA- 8095471529

5425-7 Wayne Ave, M2
 Older SA

Customer Name	From Date	To Date		
COLONIAL GARDEN REALTY CO	12/10/2017	12/31/2023		
Service Address	Account Number	S A Number	Meter	Rate/Class
	6128000245	8095471529		

STATEMENT

Transaction Date	Transaction Type	Read Reading	# of Code	Days	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
1/3/2018	PAY							Check		(\$75.90)	\$0.00	\$0.00

BLC-19

Elrae Garden – Summaries of Real Estate Transactions

A	B	C	D	E	F	G	H	I	J	K	L	M
1	Elrae Garden											
2												
3	Judgments (docketed liens) organized by status date) showing real estate transactions							Summary of real estate transactions				
4	#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details					
5	25	Elrae Garden	100230056	February 2, 2010	\$2,763.32	Vacated	August 2, 2010					
6												
7	7	Elrae Garden/SBG	100230049	February 1, 2010	\$1,832.46	Vacated	August 4, 2010					
8	9	Elrae Garden	100230073	February 2, 2010	\$447.51	Vacated	August 4, 2010					
9	11	Elrae Garden	100230076	February 2, 2010	\$914.67	Vacated	August 4, 2010					
10	16	Elrae Garden	100230055	February 2, 2010	\$1,341.38	Vacated	August 4, 2010					
11	20	Elrae Garden	100230075	February 2, 2010	\$1,770.21	Vacated	August 4, 2010					
12	21	Elrae Garden	100230071	February 2, 2010	\$1,993.43	Vacated	August 4, 2010					
13	22	Elrae Garden	100230071	February 2, 2010	2,182.23	Vacated	August 4, 2010					
14	24	Elrae Garden	100230066	February 2, 2010	\$2,559.09	Vacated	August 4, 2010					
15	28	Elrae Garden	100230060	February 2, 2010	\$3,967.83	Vacated	August 4, 2010					
16	31	Elrae Garden	100230078	February 2, 2010	\$10,381.04	Vacated	August 4, 2010					
17												
18												
19	19	Elrae Garden	100230077	February 2, 2010	\$1,760.69	Satisfied	January 28, 2012					
20	38	Elrae Garden/SBG	100632660	June 22, 2010	\$1,172.85	Satisfied	January 31, 2012					
21	43	Elrae Garden/SBG	101130408	November 6, 2010	\$243.99	Satisfied	January 31, 2012					
22												
23	44	Elrae Garden/SBG	110131018	January 19, 2011	\$197.03	Satisfied	February 14, 2012					
24	45	Elrae Garden/SBG	110330829	March 8, 2011	\$34.45	Satisfied	February 14, 2012					
25	48	Elrae Garden/SBG	110731912	July 20, 2011	\$172.25	Satisfied	February 14, 2012					
26	46	Elrae Garden/SBG	110330830	March 8, 2011	\$241.91	Satisfied	February 17, 2012					
27												
28	67	Elrae Garden	111230324	December 6, 2011	\$79.96	Satisfied	April 5, 2012					
29	3	Elrae Garden	100130824	January 22, 2010	\$427.70	Satisfied	April 10, 2012					
30	4	Elrae Garden/SBG	100130808	January 22, 2010	\$754.61	Satisfied	April 10, 2012					
31	5	Elrae Garden/SBG	100130807	January 22, 2010	\$20,984.69	Satisfied	April 10, 2012					
32	6	Elrae Garden/SBG	100130806	January 22, 2010	\$21,580.52	Satisfied	April 10, 2012					
33	8	Elrae Garden/SBG	100230051	February 2, 2010	\$422.68	Satisfied	April 10, 2012					
34	10	Elrae Garden	100230059	February 2, 2010	\$783.29	Satisfied	April 10, 2012					
35	12	Elrae Garden	100230061	February 2, 2010	\$848.48	Satisfied	April 10, 2012					
36	13	Elrae Garden	100230068	February 2, 2010	\$951.30	Satisfied	April 10, 2012					
37	15	Elrae Garden/SBG	100230048	February 2, 2010	\$1,307.13	Satisfied	April 10, 2012					
38	17	Elrae Garden	100230065	February 2, 2010	\$1,390.09	Satisfied	April 10, 2012					
39	18	Elrae Garden	100230054	February 2, 2010	\$1,642.39	Satisfied	April 10, 2012					
40	23	Elrae Garden/SBG	100230050	February 2, 2010	\$2,464.51	Satisfied	April 10, 2012					
41	26	Elrae Garden	100230058	February 2, 2010	\$3,202.31	Satisfied	April 10, 2012					
42	27	Elrae Garden	100230053	February 2, 2010	\$3,947.94	Satisfied	April 10, 2012					
43	29	Elrae Garden/SBG	100230047	February 2, 2010	\$4,794.26	Satisfied	April 10, 2012					
44	37	Elrae Garden	100531704	May 15, 2010	\$1,648.47	Satisfied	April 10, 2012					
45	39	Elrae Garden	100830052	August 3, 2010	\$5,288.34	Satisfied	April 10, 2012					
46	40	Elrae Garden	100830051	August 3, 2010	\$5,827.09	Satisfied	April 10, 2012					
47	41	Elrae Garden	100830050	August 3, 2010	\$14,369.31	Satisfied	April 10, 2012					
48	42	Elrae Garden/SBG	100830693	August 5, 2010	\$1,896.27	Satisfied	April 10, 2012					
49	47	Elrae Garden	110331579	March 12, 2011	\$2,794.33	Satisfied	April 10, 2012					
50	49	Elrae Garden/SBG	110731616	July 20, 2011	\$550.18	Satisfied	April 10, 2012					
51	50	Elrae Garden/SBG	110731913	July 20, 2011	\$638.60	Satisfied	April 10, 2012					
52	51	Elrae Garden/SBG	111130654	November 10, 2011	\$180.03	Satisfied	April 10, 2012					
53	52	Elrae Garden/SBG	111130648	November 10, 2011	\$288.78	Satisfied	April 10, 2012					
54	53	Elrae Garden/SBG	111130653	November 10, 2011	\$302.11	Satisfied	April 10, 2012					
55	54	Elrae Garden/SBG	111130661	November 10, 2011	\$439.04	Satisfied	April 10, 2012					
56	55	Elrae Garden/SBG	111130660	November 10, 2011	\$897.86	Satisfied	April 10, 2012					
57	56	Elrae Garden/SBG	111130647	November 10, 2011	\$1,645.12	Satisfied	April 10, 2012					
58	57	Elrae Garden/SBG	111130659	November 10, 2011	\$2,614.04	Satisfied	April 10, 2012					
59	58	Elrae Garden	111130720	November 11, 2011	\$2,651.83	Satisfied	April 10, 2012					
60	59	Elrae Garden	111131108	November 26, 2011	\$2,870.61	Satisfied	April 10, 2012					
61	60	Elrae Garden	111230337	December 6, 2011	\$40.20	Satisfied	April 10, 2012					
62	61	Elrae Garden	111230323	December 6, 2011	\$43.07	Satisfied	April 10, 2012					
63	62	Elrae Garden	111230310	December 6, 2011	\$60.57	Satisfied	April 10, 2012					

A	B	C	D	E	F	G	H	I	J	K	L	M	
1	Elrae Garden												
2													
3	Judgments (docketed liens) organized by status date) showing real estate transactions							Summary of real estate transactions					
4													
5	#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details						
64	63	Elrae Garden	111230255	December 6, 2011	\$70.35	Satisfied	April 10, 2012						
65	64	Elrae Garden	111230257	December 6, 2011	\$74.78	Satisfied	April 10, 2012						
66	65	Elrae Garden	111230339	December 6, 2011	\$74.97	Satisfied	April 10, 2012						
67	66	Elrae Garden	111230311	December 6, 2011	\$77.35	Satisfied	April 10, 2012						
68	68	Elrae Garden	111230334	December 6, 2011	\$89.22	Satisfied	April 10, 2012						
69	69	Elrae Garden	111230309	December 6, 2011	\$105.26	Satisfied	April 10, 2012						
70	70	Elrae Garden	111230325	December 6, 2011	\$115.76	Satisfied	April 10, 2012						
71	71	Elrae Garden	111230333	December 6, 2011	\$169.05	Satisfied	April 10, 2012						
72	72	Elrae Garden	111230321	December 6, 2011	\$201.09	Satisfied	April 10, 2012						
73	73	Elrae Garden	111230338	December 6, 2011	\$204.36	Satisfied	April 10, 2012						
74	74	Elrae Garden	111230256	December 6, 2011	\$227.02	Satisfied	April 10, 2012						
75	75	Elrae Garden	111230320	December 6, 2011	\$316.40	Satisfied	April 10, 2012						
76	77	Elrae Garden	111230322	December 6, 2011	\$385.34	Satisfied	April 10, 2012						
77	78	Elrae Garden	111230259	December 6, 2011	\$554.92	Satisfied	April 10, 2012						
78	79	Elrae Garden	111230335	December 6, 2011	\$638.14	Satisfied	April 10, 2012						
79	80	Elrae Garden	111230336	December 6, 2011	\$1,266.91	Satisfied	April 10, 2012						
80	81	Elrae Garden	111230341	December 6, 2011	\$5,338.82	Satisfied	April 10, 2012						
81	82	Elrae Garden	111230340	December 6, 2011	\$9,742.75	Satisfied	April 10, 2012						
82	76	Elrae Garden	111230258	December 6, 2011	\$367.94	Vacated	April 17, 2012						
83													
84	December 28, 2011 Closing on refinancing of Elrae Garden's properties												
85													
86													
87	December 11, 2012 is the start date for the 2015 PUC Complaints							December 11, 2012 is the start date for the 2015 PUC Complaints					
88													
89	36	Elrae Garden	100230797	February 12, 2010	\$2,136.41	Satisfied	April 18, 2013						
90													
91	83	Elrae Garden	120532593	May 22, 2012	\$1,057.27	Satisfied	August 22, 2013						
92	88	Elrae Garden	130730632	July 11, 2013	\$1,154.00	Satisfied	August 23, 2013						
93	89	Elrae Garden	130730633	July 11, 2013	\$1,549.00	Satisfied	August 23, 2013						
94	84	Elrae Garden	121030939	October 17, 2012	\$1,303.76	Vacated	August 30, 2013						
95	85	Elrae Garden	121030938	October 17, 2012	\$3,233.88	Vacated	August 30, 2013						
96	86	Elrae Garden	121031368	October 23, 2012	\$648.64	Vacated	August 30, 2013						
97	87	Elrae Garden	130630431	June 4, 2013	\$905.82	Vacated	August 30, 2013						
98													
99	90	Elrae Garden	131030114	October 8, 2013	\$1,277.82	Satisfied	August 15, 2014						
100	91	Elrae Garden	131030118	October 8, 2013	\$2,028.33	Satisfied	August 15, 2014						
101	92	Elrae Garden	140230146	February 4, 2014	\$851.11	Satisfied	August 15, 2014						
102	93	Elrae Garden	140230145	February 4, 2014	\$864.14	Satisfied	August 15, 2014						
103													
104	1	Elrae Garden	71235053	December 7, 2007	\$4,751.58	Vacated	May 27, 2015						
105	2	Elrae Garden	100130811	January 1, 2010	\$3,141.63	Vacated	May 27, 2015						
106	14	Elrae Garden/DBG	100230079	February 2, 2010	\$965.73	Vacated	May 27, 2015						
107	32	Elrae Garden	100230801	February 12, 2010	\$97.01	Vacated	May 27, 2015						
108	33	Elrae Garden	100230800	February 12, 2010	\$207.05	Vacated	May 27, 2015						
109													
110	September 7, 2015 Closing on sale of Elrae Garden's properties							HUD-1 Settlement Sheet, withheld		\$27,145.10	SBG St. No. 2 at 8		
111													
112	30	Elrae Garden	100230057	February 2, 2010	\$6,179.57	Vacated	September 10, 2015		\$3,000.00	Gas Credit		Exhibit SAP-3	
113	34	Elrae Garden	100230789	February 12, 2010	\$226.11	Vacated	September 10, 2015		\$21,355.26	PGW Escrow		Exhibit SAP-3	
114	35	Elrae Garden	100230799	February 12, 2010	\$587.55	Vacated	September 10, 2015		\$2,789.84	Escrow		Exhibit SAP-3	
115													
116										Closing	7-Sep-15	SBG St. No. 2 at 7	
117													
118										Pay-Off Request Received	10-Sep-15		
119													
120										PGW Response to Pay-Off Request	10-Sep-15		
121													
122										Payments of	\$13,410.25	RETAINED by PGW on	17-Sep-15
123													

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Elrae Garden												
2													
3	Judgments (docketed liens) organized by status date showing real estate transactions								Summary of real estate transactions				
4	#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details						
124									\$21,927.52	received by PGW on	17-Sep-15	Exhibit SAP-2 at 224	
125									\$8,517.27	returned by PGW on	3-Nov-15	Exhibit SAP-2 at 226	
126									Total Applied by PGW		\$13,410.25		
127													
128									3608 Spring Garden St, M1	\$7,487.39	Applied on	21-Sep-15	Exhibit SAP-6
129													Exhibit BLC-20
130										\$5,810.84	for Unpaid Gas Charges		Exhibit BLC-3
131										\$1,676.55	for Unpaid LPCs		
132													
133									3610 Spring Garden St, M2	\$4,753.12	Applied on	21-Sep-15	Exhibit SAP-6
134									SA: 9709627993				Exhibit BLC-20
135										\$3,487.74	for Unpaid Gas Charges		Exhibit BLC-3
136										\$1,265.38	for Unpaid LPCs		
137													
138									3610 Spring Garden St, M2	\$1,169.74	Applied on	21-Sep-15	Exhibit BLC-20
139									SA: 3022438905				
140										\$0.00	for Unpaid Gas Charges		
141										\$3,764.15	for Unpaid LPCs		
142													
143													
144													
145									"Missing" Escrow Amount Claimed by SBG		\$13,734.85		SBG St. No.2 at 8-9
146									Claim is higher than the amount retained by PGW				
147													
148	94	Elrae Garden	140732929	April 23, 2014	\$4,036.56	Satisfied	October 7, 2015						
149	95	Elrae Garden	140732999	April 23, 2014	\$4,256.64	Satisfied	October 7, 2015						

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Elrae Garden - Excerpts from PGW Statements of Account

Elrae Garden
Summary of Billing and Payment Information

	Address	Gas Account Status	SA Reference	Outstanding Balance	Date of Property Sale
M1	3608 Spring Garden	Closed 227745786	Prior SA 1453977841	(\$2,638.62)	07-Sep-15
			Sub-total, 3608 Spring Garden	(\$2,638.62)	←Testimony Adjusts
M1	3610 Spring Garden	Closed 608367105	Prior SA 9709627993	\$179.54	07-Sep-15
M2	3610 Spring Garden	Closed 608367105	Prior SA 3022438905	\$0.00	07-Sep-15
			Sub-total, 3610 Spring Garden	\$179.54	←Testimony Adjusts
			Total for Elrae Garden	(\$2,459.08)	

Elrae Garden
 Excerpts from PGW Statements of Account

3608 Spring Street, M1
 To September 2021

Elrae Garden's M1 Account for 3608 Spring Garden Street

Customer Name	From Date	To Date			
S B G Management Services	6/11/2001	9/22/2021			
Service Address	Account Number	S A Number	Meter	Rate/Class	
3608 SPRING GARDEN ST Apt M1 PHIL, PA 191042361	227745786	1453977841			

3608 Spring Street, M1

To September 2021

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
8/21/2013	PAY							Check		(\$1,549.00)	\$4,909.39	\$4,909.39
9/1/2015	BILL	9032	R	31	55	1.77	0		9/25/2015	\$83.58	\$4,630.59	\$4,630.59
Closing (Sale) on 9-7-2015												
9/21/2015	PAY							Check		(\$7,487.39)	(\$2,856.80)	(\$2,856.80)
10/1/2015	BILL	9088	R	30	56	1.87	0		10/26/2015	\$83.28	(\$2,773.52)	(\$2,773.52)
10/31/2015	BILL	9111	R	29	23	0.79	179		11/25/2015	\$47.03	(\$2,726.49)	(\$2,726.49)
12/1/2015	BILL	9115	R	32	4	0.12	381		12/28/2015	\$25.04	(\$2,701.45)	(\$2,701.45)
1/4/2016	BILL	9115	R	31	0	0	421		1/28/2016	\$20.41	(\$2,681.04)	(\$2,681.04)
2/2/2016	BILL	9115	R	32	0	0	963		2/26/2016	\$20.42	(\$2,660.62)	(\$2,660.62)
2/20/2016	BILL	9116	R	17	1	0.06	525		3/15/2016	\$22.00	(\$2,638.62)	(\$2,638.62)

← Negative Balance

← Testimony Adjusts

End of 3608 Spring Street, M1

To September 2021

Elrae Garden
 Excerpts from PGW Statements of Account

3610 Spring Street, M2

Elrae Garden's M1 Account for 3610 Spring Garden Street

Customer Name	From Date	To Date		
S B G Management Services	6/11/2001	9/22/2021		
Service Address	Account Number	S A Number	Meter	Rate/Class
3610 SPRING GARDEN ST Apt M1 PHIL, PA 191042391	608367105	9709627993		

3610 Spring Street, M2

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
8/21/2013	PAY							Check		(\$892.62)	\$4,613.57	\$4,613.57
9/1/2015	BILL	8170	R	31	67	2.16	0		9/25/2015	\$97.51	\$4,753.12	\$4,753.12
Closing (Sale) on 9-7-2015												
9/21/2015	PAY							Check		(\$4,753.12)	\$0.00	\$0.00
9/21/2015	PAY							Check		(\$4,753.12)	(\$4,753.12)	(\$4,753.12)
10/1/2015	BILL	8216	R	30	46	1.53	0		10/26/2015	\$71.94	(\$4,681.18)	(\$4,681.18)
10/31/2015	BILL	8216	R	29	0	0	179		11/25/2015	\$20.41	(\$4,660.77)	(\$4,660.77)
11/3/2015	CANP									\$4,753.12	\$92.35	\$92.35
12/1/2015	LPC									\$1.38	\$93.73	\$93.73
12/1/2015	BILL	8216	R	32	0	0	381		12/28/2015	\$20.41	\$114.14	\$114.14
1/4/2016	LPC									\$1.69	\$115.83	\$115.83
1/4/2016	BILL	8216	R	31	0	0	421		1/28/2016	\$20.41	\$136.24	\$136.24
2/2/2016	LPC									\$1.99	\$138.23	\$138.23
2/2/2016	BILL	8216	R	32	0	0	963		2/26/2016	\$20.42	\$158.65	\$158.65
2/20/2016	BILL	8216	R	17	0	0	525		3/15/2016	\$20.89	\$179.54	\$179.54
5/31/2016	WO										\$0.00	\$0.00

← Returned Nov 2015

← Cancelled Payment

← Testimony Adjusts

End of 3610 Spring Street, M2

Elrae Garden
 Excerpts from PGW Statements of Account

3610 Spring Garden, M2

Elrae Garden's M2 Account for 3610 Spring Garden Street

Customer Name	From Date	To Date		
S B G Management Services	6/11/2001	9/22/2021		
Service Address	Account Number	S A Number	Meter	Rate/Class
3610 SPRING GARDEN ST Apt M2 PHIL, PA 191042391	608367105	3022438905		

3610 Spring Garden, M2

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
5/4/2012	LPC									\$18.19	\$1,231.03	\$1,231.03
6/5/2012	LPC									\$18.19	\$1,249.22	\$1,249.22
7/4/2012	LPC									\$18.19	\$1,267.41	\$1,267.41
8/3/2012	LPC									\$18.19	\$1,285.60	\$1,285.60
9/5/2012	LPC									\$18.19	\$1,303.79	\$1,303.79
10/3/2012	LPC									\$18.19	\$1,321.98	\$1,321.98
11/2/2012	LPC									\$18.19	\$1,340.17	\$1,340.17
12/5/2012	LPC									\$18.19	\$1,358.36	\$1,358.36
1/4/2013	LPC									\$18.19	\$1,376.55	\$1,376.55
2/5/2013	LPC									\$18.19	\$1,394.74	\$1,394.74
3/5/2013	LPC									\$18.19	\$1,412.93	\$1,412.93
4/3/2013	LPC									\$18.19	\$1,431.12	\$1,431.12
8/21/2013	PAY							Check		(\$261.38)	\$1,169.74	\$1,169.74
Closing (Sale) on 9-7-2015												

9/21/2015	PAY							Check		(\$1,169.74)	\$0.00	\$0.00	←Zero Balance
9/21/2015	PAY							Check		(\$3,764.15)	(\$3,764.15)	(\$3,764.15)	←Returned Nov 2015
11/3/2015	CANP									\$3,764.15	\$0.00	\$0.00	←Cancelled Payment

End of 3610 Spring Garden, M2

0

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Fairmount Manor – Summaries of Real Estate Transactions

A	B	C	D	E	F	G	H	I	J	K	L	M
1	Fairmount Manor											
2												
3	Judgments (docketed liens) organized by status date) showing real estate transactions								Summary of real estate transactions			
4												
5	#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details					
6												
7												
8	June 2, 2004 Closing on refinancing of Fairmount Manor's properties											
9												
10	45	Fairmount	110236030	February 26, 2011	\$1,294.43	Satisfied	April 5, 2011					
11												
12	December 28, 2011 Closing on refinancing of Fairmount Manor's properties											
13								"Missing" Escrow Amount Claimed by SBG	\$325,248.35		SBG St. No.2 at 14	
14	73	Fairmount	111231600	December 31, 2011	\$8,991.65	Vacated	January 16, 2012					
15	74	Fairmount	111231597	December 31, 2011	\$11,479.95	Vacated	January 16, 2012					
16	61	Fairmount	111231345	December 13, 2011	\$429.63	Satisfied	January 31, 2012					
17												
18	2	Fairmount	100130273	January 12, 2010	\$2.29	Satisfied	April 10, 2012					
19	3	Fairmount/SBG	100130275	January 12, 2010	\$3.88	Satisfied	April 10, 2012					
20	4	Fairmount/SBG	100130276	January 12, 2010	\$3.88	Satisfied	April 10, 2012					
21	5	Fairmount/SBG	100130277	January 12, 2010	\$22.58	Satisfied	April 10, 2012					
22	6	Fairmount/SBG	100130274	January 12, 2010	\$46.83	Satisfied	April 10, 2012					
23	7	Fairmount/SBG	100130286	January 12, 2010	\$51.36	Satisfied	April 10, 2012					
24	8	Fairmount/SBG	100130289	January 12, 2010	\$58.50	Satisfied	April 10, 2012					
25	9	Fairmount/SBG	100130284	January 12, 2010	\$72.74	Satisfied	April 10, 2012					
26	10	Fairmount/SBG	100130280	January 12, 2010	\$82.60	Satisfied	April 10, 2012					
27	11	Fairmount/SBG	100130293	January 12, 2010	\$102.70	Satisfied	April 10, 2012					
28	12	Fairmount/SBG	100130282	January 12, 2010	\$102.70	Satisfied	April 10, 2012					
29	13	Fairmount/SBG	100130281	January 12, 2010	\$126.39	Satisfied	April 10, 2012					
30	14	Fairmount/SBG	100130271	January 12, 2010	\$131.01	Satisfied	April 10, 2012					
31	15	Fairmount/SBG	100130279	January 12, 2010	\$176.15	Satisfied	April 10, 2012					
32	16	Fairmount/SBG	100130288	January 12, 2010	\$178.62	Satisfied	April 10, 2012					
33	17	Fairmount/SBG	100130272	January 12, 2010	\$188.63	Satisfied	April 10, 2012					
34	18	Fairmount/SBG	100130290	January 12, 2010	\$199.80	Satisfied	April 10, 2012					
35	19	Fairmount/SBG	100130292	January 12, 2010	\$264.74	Satisfied	April 10, 2012					
36	20	Fairmount/SBG	100130270	January 12, 2010	\$268.39	Satisfied	April 10, 2012					
37	21	Fairmount/SBG	100130267	January 12, 2010	\$328.62	Satisfied	April 10, 2012					
38	22	Fairmount/SBG	100130269	January 12, 2010	\$76.18	Satisfied	April 10, 2012					
39	23	Fairmount/SBG	100130278	January 12, 2010	\$628.98	Satisfied	April 10, 2012					
40	24	Fairmount/SBG	100130291	January 12, 2010	\$713.22	Satisfied	April 10, 2012					
41	25	Fairmount/SBG	100130285	January 12, 2010	\$762.02	Satisfied	April 10, 2012					
42	26	Fairmount/SBG	100130283	January 12, 2010	\$784.91	Satisfied	April 10, 2012					
43	27	Fairmount/SBG	100130287	January 12, 2010	\$902.31	Satisfied	April 10, 2012					
44	28	Fairmount/SBG	100130268	January 12, 2010	\$1,413.69	Satisfied	April 10, 2012					
45	29	Fairmount/SBG	100130297	January 12, 2010	\$3,271.01	Satisfied	April 10, 2012					
46	30	Fairmount/SBG	100130298	January 12, 2010	\$11,326.43	Satisfied	April 10, 2012					
47	31	Fairmount/SBG	100130301	January 12, 2010	\$20,564.12	Satisfied	April 10, 2012					
48	32	Fairmount/SBG	100130262	January 12, 2010	\$23,536.31	Satisfied	April 10, 2012					
49	33	Fairmount/SBG	100130299	January 12, 2010	\$25,140.32	Satisfied	April 10, 2012					
50	34	Fairmount/SBG	100130264	January 12, 2010	\$26,154.21	Satisfied	April 10, 2012					
51	35	Fairmount/SBG	100130295	January 12, 2010	\$27,295.35	Satisfied	April 10, 2012					
52	36	Fairmount/SBG	100130266	January 12, 2010	\$28,990.64	Satisfied	April 10, 2012					
53	37	Fairmount/SBG	100130263	January 12, 2010	\$29,173.30	Satisfied	April 10, 2012					
54	38	Fairmount/SBG	100130296	January 12, 2010	\$30,113.35	Satisfied	April 10, 2012					
55	39	Fairmount/SBG	100130300	January 12, 2010	\$53,548.81	Satisfied	April 10, 2012					
56	40	Fairmount/SBG	100130277	January 12, 2010	\$22.58	Satisfied	April 10, 2012					
57	41	Fairmount/SBG	100130860	January 22, 2010	\$15.61	Satisfied	April 10, 2012					
58	42	Fairmount/SBG	100130858	January 22, 2010	\$17.92	Satisfied	April 10, 2012					
59	43	Fairmount/SBG	100130857	January 22, 2010	\$129.31	Satisfied	April 10, 2012					
60	44	Fairmount	100830694	August 5, 2010	\$102.49	Satisfied	April 10, 2012					
61	47	Fairmount	111230808	December 15, 2011	\$345.33	Satisfied	April 10, 2012					
62	48	Fairmount	111230809	December 15, 2011	\$440.59	Satisfied	April 10, 2012					
63	51	Fairmount	111230992	December 16, 2011	\$10,416.37	Satisfied	April 10, 2012					

A	B	C	D	E	F	G	H	I	J	K	L	M
1	Fairmount Manor											
2												
3	Judgments (docketed liens) organized by status date showing real estate transactions							Summary of real estate transactions				
4												
5	#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details					
64	52	Fairmount	11230983	December 16, 2011	\$12,538.01	Satisfied	April 10, 2012					
65	53	Fairmount	11230985	December 16, 2011	\$12,538.01	Satisfied	April 10, 2012					
66	58	Fairmount	11231342	December 23, 2011	\$313.77	Satisfied	April 10, 2012					
67	59	Fairmount	11231301	December 23, 2011	\$336.01	Satisfied	April 10, 2012					
68	63	Fairmount	11231302	December 23, 2011	\$449.26	Satisfied	April 10, 2012					
69	66	Fairmount	11231299	December 23, 2011	\$1,627.77	Satisfied	April 10, 2012					
70	69	Fairmount	11231337	December 23, 2011	\$5,298.08	Satisfied	April 10, 2012					
71	71	Fairmount	11231338	December 23, 2011	\$14,342.58	Satisfied	April 10, 2012					
72	72	Fairmount	11231575	December 31, 2011	\$3,188.25	Satisfied	April 10, 2012					
73	75	Fairmount	11231587	December 31, 2011	\$15,562.98	Satisfied	April 10, 2012					
74	82	Fairmount	120130174	January 6, 2012	\$94.99	Satisfied	April 10, 2012					
75	83	Fairmount	120130209	January 6, 2012	\$181.68	Satisfied	April 10, 2012					
76	89	Fairmount	120130153	January 6, 2012	\$232.75	Satisfied	April 10, 2012					
77	91	Fairmount	120130149	January 6, 2012	\$255.75	Satisfied	April 10, 2012					
78	94	Fairmount	120130161	January 6, 2012	\$302.26	Satisfied	April 10, 2012					
79	97	Fairmount	120130173	January 6, 2012	\$373.06	Satisfied	April 10, 2012					
80	98	Fairmount	120130208	January 6, 2012	\$382.05	Satisfied	April 10, 2012					
81	108	Fairmount	120130175	January 6, 2012	\$845.63	Satisfied	April 10, 2012					
82	111	Fairmount	120130172	January 6, 2012	\$1,174.67	Satisfied	April 10, 2012					
83	113	Fairmount	120130182	January 6, 2012	\$16,154.03	Satisfied	April 10, 2012					
84	114	Fairmount	12032033	March 24, 2012	\$606.96	Satisfied	April 10, 2012					
85	115	Fairmount	12032032	March 24, 2012	\$660.03	Satisfied	April 10, 2012					
86	116	Fairmount	12032034	March 23, 2012	\$800.45	Satisfied	April 10, 2012					
87	117	Fairmount	12032038	March 24, 2012	\$1,013.43	Satisfied	April 10, 2012					
88	118	Fairmount	12032035	March 24, 2012	\$9,383.68	Satisfied	April 10, 2012					
89	119	Fairmount	12032036	March 24, 2012	\$12,026.33	Satisfied	April 10, 2012					
90	120	Fairmount	12032037	March 24, 2012	\$22,792.87	Satisfied	April 10, 2012					
91	121	Fairmount	12032039	March 26, 2012	\$157.20	Satisfied	April 10, 2012					
92	122	Fairmount	12032041	March 26, 2012	\$245.92	Satisfied	April 10, 2012					
93	123	Fairmount	12032877	March 30, 2012	\$697.88	Satisfied	April 10, 2012					
94	56	Fairmount	11231304	December 23, 2011	\$88.48	Satisfied	April 11, 2012					
95	46	Fairmount	110630494	June 4, 2011	\$2,743.96	Vacated	April 17, 2012					
96	49	Fairmount	111230807	December 15, 2011	\$1,200.70	Vacated	April 17, 2012					
97	50	Fairmount	111230877	December 15, 2011	\$1,517.01	Vacated	April 17, 2012					
98	54	Fairmount	111231308	December 23, 2011	\$62.90	Vacated	April 17, 2012					
99	55	Fairmount	111231305	December 23, 2011	\$79.68	Vacated	April 17, 2012					
100	57	Fairmount	111231339	December 23, 2011	\$203.28	Vacated	April 17, 2012					
101	60	Fairmount	111231309	December 23, 2011	\$344.49	Vacated	April 17, 2012					
102	62	Fairmount	111231307	December 23, 2011	\$437.18	Vacated	April 17, 2012					
103	64	Fairmount	111231348	December 23, 2011	\$649.02	Vacated	April 17, 2012					
104	65	Fairmount	111231306	December 23, 2011	\$650.68	Vacated	April 17, 2012					
105	67	Fairmount	111231341	December 23, 2011	\$1,874.05	Vacated	April 17, 2012					
106	68	Fairmount	111231353	December 23, 2011	\$1,903.95	Vacated	April 17, 2012					
107	76	Fairmount	120130150	January 6, 2012	\$46.36	Vacated	April 17, 2012					
108	77	Fairmount	120130150	January 6, 2012	\$47.67	Vacated	April 17, 2012					
109	78	Fairmount	120130151	January 6, 2012	\$58.96	Vacated	April 17, 2012					
110	79	Fairmount	120130163	January 6, 2012	\$58.85	Vacated	April 17, 2012					
111	80	Fairmount	120130194	January 6, 2012	\$61.65	Vacated	April 17, 2012					
112	81	Fairmount	120130180	January 6, 2012	\$68.61	Vacated	April 17, 2012					
113	84	Fairmount	120130160	January 6, 2012	\$183.39	Vacated	April 17, 2012					
114	85	Fairmount	120130166	January 6, 2012	\$184.53	Vacated	April 17, 2012					
115	86	Fairmount	120130143	January 6, 2012	\$198.64	Vacated	April 17, 2012					
116	87	Fairmount	120130193	January 6, 2012	\$216.42	Vacated	April 17, 2012					
117	88	Fairmount	120130200	January 6, 2012	\$222.55	Vacated	April 17, 2012					
118	90	Fairmount	120130183	January 6, 2012	\$237.49	Vacated	April 17, 2012					
119	93	Fairmount	120130216	January 6, 2012	\$295.55	Vacated	April 17, 2012					
120	95	Fairmount	120130148	January 6, 2012	\$328.18	Vacated	April 17, 2012					
121	96	Fairmount	120130201	January 6, 2012	\$352.22	Vacated	April 17, 2012					

A	B	C	D	E	F	G	H	I	J	K	L	M	
1	Fairmount Manor												
2													
3	Judgments (docketed liens) organized by status date) showing real estate transactions							Summary of real estate transactions					
4													
5	#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details						
122	99	Fairmount	120130199	January 6, 2012	\$417.02	Vacated	April 17, 2012						
123	100	Fairmount	120130196	January 6, 2012	\$419.88	Vacated	April 17, 2012						
124	101	Fairmount	120130217	January 6, 2012	\$433.47	Vacated	April 17, 2012						
125	102	Fairmount	120130171	January 6, 2012	\$526.14	Vacated	April 17, 2012						
126	103	Fairmount	120130154	January 6, 2012	\$571.66	Vacated	April 17, 2012						
127	104	Fairmount	120130144	January 6, 2012	\$609.08	Vacated	April 17, 2012						
128	105	Fairmount	120130202	January 6, 2012	\$706.39	Vacated	April 17, 2012						
129	106	Fairmount	120130170	January 6, 2012	\$800.59	Vacated	April 17, 2012						
130	107	Fairmount	120130215	January 6, 2012	\$823.51	Vacated	April 17, 2012						
131	109	Fairmount	120130182	January 6, 2012	\$876.93	Vacated	April 17, 2012						
132	110	Fairmount	120130197	January 6, 2012	\$878.98	Vacated	April 17, 2012						
133	112	Fairmount	120130198	January 6, 2012	\$1,416.47	Vacated	April 17, 2012						
134													
135	1	Fairmount	71235052	December 7, 2007	\$1,417.89	Satisfied	June 22, 2012						
136													
137	124	Fairmount	120532591	May 22, 2012	\$1,189.06	Vacated	October 12, 2012						
138													
139	December 11, 2012 is the start date for the 2015 PUC Complaints							December 11, 2012 is the start date for the 2015 PUC Complaints					
140													
141	140	Fairmount	130730659	July 11, 2013	\$2,298.76	Satisfied	August 23, 2013						
142	141	Fairmount	130730651	July 11, 2013	\$2,363.09	Satisfied	August 23, 2013						
143	70	Fairmount	111231346	December 23, 2011	\$9,271.00	Vacated	August 30, 2013						
144													
145	130	Fairmount	121031128	October 20, 2012	\$2,559.45	Satisfied	August 15, 2014						
146	132	Fairmount	121031129	October 22, 2012	\$2,763.10	Satisfied	August 15, 2014						
147													
148	December 27, 2018 Closing on refinancing of Fairmount Manor's properties							HUD-1 Settlement Sheet, withheld	\$168,296.94		Exhibit SAP-3		
149													
150									Closing		27-Dec-18		
151													
152									No pay-off request was received				
153													
154									PGW did not receive a payments in December 2018 or in 2019			Exhibit SAP-2	
155													
156													
157									"Missing" Escrow Amount Claimed by SBG	\$168,296.24		SBG St. No.2 at 14	
158													
159													
160	March 31, 2022 Closing on sale of Fairmount Manor's properties							HUD-1 Settlement Sheet, withheld	\$5,406.21		Exhibit SAP-3		
161													
162									\$254.62	Gas Payoff		Exhibit SAP-3	
163									\$2,651.59	Gas Payoff		Exhibit SAP-3	
164									\$2,500.00	Escrow		Exhibit SAP-3	
165													
166									Closing		31-Mar-22		
167													
168									Pay-Off Request Received		12-Apr-22	Certain Accounts Only	
169													
170									PGW Response to Pay-Off Request	\$68,980.64	12-Apr-22	Certain Accounts Only	
171												Copy Attached	
172													
173									Pay-Off Request Received		18-May-23	Certain Accounts Only	
174													
175									PGW Response to Pay-Off Request	\$228,118.53	5/18/2023	Certain Accounts Only	
176													
177													
178									PGW did not receive a payments in 2022 or 2023			Exhibit BLC-22	
179													

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Fairmount Manor												
2													
3	Judgments (docketed liens) organized by status date showing real estate transactions								Summary of real estate transactions				
4													
5	#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details		"Missing" Escrow Amount Claimed by SBG	None			
180													
181													
182													
183	92	Fairmount	120130218	January 6, 2012	\$258.03	Vacated	October 14, 2022						
184													
185	*	Fairmount	150430746	April 7, 2015	\$3,195.57	Vacated	April 27, 2023						

Philadelphia Gas Works



PGW Commercial Resource Center

Phone: (215) 235-7077
Fax: (215) 398-3352

ACCOUNT PAY-OFF INQUIRY FORM

Statement of Confidentiality: This document contains confidential information intended only for the entity named below. Any use, distribution, copying or disclosure by any other entity or person is strictly prohibited. If you have received this facsimile in error, please notify PGW immediately by telephone and return the original transmission to us by mail without making a copy.

TITLE AGENCY/LAW FIRM INFORMATION (FILL OUT THIS SECTION)

Authorization: By submitting this form to PGW, you represent and certify (i) that you are authorized by the owner of the below property to request payoff and account information for this property, and (ii) that all information you submitted is to the best of your knowledge true, correct and complete.

Your Agency/Firm File #: LAAPA 189

Law Firm/Title Agency: Landmark Abstract Agency Requestor Name (Print Full Name): Chaya T

Telephone #: 212 805 8120 Facsimile #: 212 805 8119

Date of Settlement: 03 / 31 / 2022

Property Information:

Address: 628 N. Marshall Street PGW Account#(s): _____

Owner(s): Fairmount Manor Realty Co L P

Please Check All Applicable Boxes:

Purpose: Sale Refinance Foreclosure
Type: Commercial Rental Mixed Use Rental Residential Rental Owner Occupied Unknown

If Sheriff Sale, Defendant Name: _____ Book/Writ # _____

Judgment/Lien _____	Docket #: _____	File Date: _____
Judgment/Lien _____	Docket #: _____	File Date: _____
Judgment/Lien _____	Docket #: _____	File Date: _____

Make checks payable for the "TOTAL AMOUNT DUE" to PGW and return this form for each account listed. Forward with payment to:

PGW - Collection Department
800 W. Montgomery Avenue, 3rd floor
Philadelphia, PA 19122
Attn: Liens & Judgments

**The "Paid Through Date" below may not include the final bill. If the owner is terminating service as of the settlement date, please provide the owner's mailing address for the final bill:

ADDRESS

Failure to return this form along with your payment may result in a delay or incorrect processing of payment.

PGW USE ONLY

DISCLAIMER: The information provided by PGW below is based on the property and owner information provided by the law firm/life agency. Failure to provide accurate information could affect the accuracy of the information reported by PGW. The information provided in this form is valid as of the date PGW faxes it to you. This statement is not a final bill which means that additional charges may be imposed for additional metered usage.

No Record of Account-(I) Verify type and status of services with owner, and (II) re-contact PGW
 Record of Account

LCP COOPERATIVE LCP NON-COOPERATIVE

Meter#: <u>2071528</u>	Meter Reading: <u>2634</u>	Date: <u>09/22/2021</u>	Actual/Estimate/Final	Final
Meter#: <u>2070931</u>	Meter Reading: <u>5544</u>	Date: <u>09/03/2019</u>	Actual/Estimate/Final	Final
Meter#: <u>2070934</u>	Meter Reading: <u>2971</u>	Date: <u>09/22/2021</u>	Actual/Estimate/Final	Final

List Of All Debt

Customer of Record	Account Number	Start Date:	End Date:	Amount:	**Paid Through Date:	Amount Due:
Bkg C	00 7571 0880	05 /01/2003	09/22/2021	\$27,014.47	09/22/2021	\$27,014.21
C-05	04 0117 4233	11/30/2018	09/03/2019	\$2153.32	09/03/2019	\$2153.32
C-09	05 7748 2139	02/20/2019	09/22/2021	\$842.33	09/22/2021	\$842.33

Judgment/Lien _____	Docket #: _____	File Date: _____
Judgment/Lien _____	Docket #: _____	File Date: _____
Judgment/Lien _____	Docket #: _____	File Date: _____
Judgment/Lien _____	Docket #: _____	File Date: _____
Judgment/Lien _____	Docket #: _____	File Date: _____

PREPARED BY: S. Burgess DATE: 04/12/2022 PAGE _____ OF _____

TOTAL AMOUNT DUE:
\$ 30,009.86

ACCOUNT PAY-OFF INQUIRY FORM

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Authorization: By submitting this form to PGW, you represent and certify (i) that you are authorized by the owner of the below property to request payoff and account information for this property, and (ii) that all information you submitted is to the best of your knowledge true, correct and complete.

Your Agency/Firm File #: LAAPA 189
Law Firm/Title Agency: Landmark Abstract Agency Requestor Name (Print Full Name): Chaya Teitelbaum
Telephone #: 212 805 8120 Facsimile #: 212 805 8119
Date of Settlement: 03 / 31 / 2022

Property Information:
Address: 620 N. Marshall St PGW Account#(s):
Owner(s): Fairmount Manor Realty CO., L.P
Please Check All Applicable Boxes:
Purpose: [] Sale [] Refinance [] Foreclosure
Type: [] Commercial Rental [] Mixed Use Rental [] Residential Rental [] Owner Occupied [] Unknown
If Sheriff Sale, Defendant Name: Book/Writ #

Judgment/Lien Docket #: 140733008 Active File Date: 07/22/2014
Judgment/Lien Docket #: File Date:
Judgment/Lien Docket #: File Date:

Make checks payable for the "TOTAL AMOUNT DUE" to PGW and return this form for each account listed. Forward with payment to:

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800 W. Montgomery Avenue, 3rd floor
Philadelphia, PA 19122
Attn: Liens & Judgments

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ADDRESS

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No Record of Account-(i) Verify type and status of services with owner, and (ii) re-contact PGW
Record of Account

[] LCP COOPERATIVE [x] LCP NON-COOPERATIVE

Meter#: 1858227 Meter Reading: 9193 Date: 09/22/2021 Actual/Estimate/Final Final
Meter#: Meter Reading: Date: Actual/Estimate/Final
Meter#: Meter Reading: Date: Actual/Estimate/Final

List Of All Debt

Table with 7 columns: Customer of Record, Account Number, Start Date, End Date, Amount, **Paid Through Date, Amount Due. Row 1: 06 6471 9425, 04/03/2001, 09/22/2021, \$20,377.68, 09/22/2021, \$20,377.68

Judgment/Lien Docket #: File Date:

PREPARED BY: S.Burgess DATE: 04/12/2022 PAGE OF

TOTAL AMOUNT DUE:
\$ 20,377.68

ACCOUNT PAY-OFF INQUIRY FORM

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TITLE AGENCY/LAW FIRM INFORMATION (FILL OUT THIS SECTION)

Authorization: By submitting this form to PGW, you represent and certify (i) that you are authorized by the owner of the below property to request payoff and account information for this property, and (ii) that all information you submitted is to the best of your knowledge true, correct and complete

Your Agency/Firm File #: LAAPA189

Law Firm/Title Agency: Landmark Abstract Agency Requestor Name (Print Full Name): Chaya Teitelbaum

Telephone #: 212 805 8120 Facsimile #: 212 805 8119

Date of Settlement: 03 / 31 / 2022

Property Information:

Address: 625 N. 7th St PGW Account#(s): _____

Owner(s): Fairmount Manor Realty CO LP

Please Check All Applicable Boxes:

Purpose: Sale Refinance Foreclosure
Type: Commercial Rental Mixed Use Rental Residential Rental Owner Occupied Unknown

If Sheriff Sale, Defendant Name: _____ Book/Writ # _____

Judgment/Lien _____ Docket #: _____ File Date: _____
Judgment/Lien _____ Docket #: _____ File Date: _____
Judgment/Lien _____ Docket #: _____ File Date: _____

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Philadelphia, PA 19122
Attn: Liens & Judgments

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ADDRESS

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No Record of Account-(I) Verify type and status of services with owner, and (II) re-contact PGW
 Record of Account

LCP COOPERATIVE LCP NON-COOPERATIVE

Meter#: 2070996 Meter Reading: 3660 Date: 09/22/2021 Actual/Estimate/Final Final
Meter#: _____ Meter Reading: _____ Date: _____ Actual/Estimate/Final _____
Meter#: _____ Meter Reading: _____ Date: _____ Actual/Estimate/Final _____

List Of All Debt

Customer of Record	Account Number	Start Date:	End Date:	Amount:	**Paid Through Date:	Amount Due:
Bldg 7	06 1216 7092	04/09/2001	09/22/2021	\$18,593.10	09/22/2021	\$18,593.10

Judgment/Lien _____ Docket #: _____ File Date: _____
Judgment/Lien _____ Docket #: _____ File Date: _____

PREPARED BY: S. Burgess DATE: 04/12/2022 PAGE _____ OF _____

TOTAL AMOUNT DUE:
\$ 18,593.10

BLC-22

Fairmount Manor – Summary of Billing and Payment Information

Fairmount Manor
Summary of Billing and Payment Information

	Address	Gas Account Status	SA Reference	Outstanding Balance	Date of Property Sale
Building Accounts					
A	606 N. Marshall	Closed 736586029	Prior SA 91056958	\$17,032.53	31-Mar-22
B	620 N. Marshall	Closed 664719425	Prior SA 6785497900	\$20,377.68	31-Mar-22
C	620 N. Marshall	Closed 75710860	Prior SA 6155784270	\$27,014.47	31-Mar-22
D	640 N. Marshall	Closed 355139832	Prior SA 2103898906	\$31,320.37	31-Mar-22
E	639 N. 7th	Closed 973122001	Prior SA 637424637	\$19,956.48	31-Mar-22
F	625 N. 7th	Closed 612167092	Prior SA 1346070888	\$18,593.10	31-Mar-22
G	615 N. 7th	Closed 25088422	Prior SA 4797733461	\$18,849.97	31-Mar-22
H	634 N. Marshall	Closed 89533358	Prior SA 7366786439	\$19,071.38	31-Mar-22
I	641 N. Marshall	Closed 677180766	Prior SA 7054389359	\$28,593.36	31-Mar-22
J	627 N. Marshall	Closed 333870431	Prior SA 6792935701	\$27,309.19	31-Mar-22
			Sub-total, Building Accounts	\$228,118.53	
Apartment Accounts					
H2	634 N. Marshall	Closed 736586029	Prior SA 1853414587	\$3.51	31-Mar-22
H4	634 N. Marshall	Closed 736586029	Prior SA 1481609259	\$11.67	31-Mar-22
H8	634 N. Marshall	Closed 736586029	Prior SA 6236606476	\$1,102.30	31-Mar-22
H12	634 N. Marshall	Closed 736586029	Prior SA 5518685947	\$32.48	31-Mar-22
I2	641 N. Marshal	Closed 736586029	Prior SA 654455462	\$25.23	31-Mar-22
I4	641 N. Marshal	Closed 736586029	Prior SA 6644708295	\$107.08	31-Mar-22
I11	641 N. Marshal	Closed 736586029	Prior SA 7680484338	\$373.89	31-Mar-22
			Sub-total, Apartment Accounts	\$1,656.16	
			Total for Fairmount Manor	\$229,774.69	

Fairmount Manor
Excerpts from PGW Statements of Account

Building A
To September 2021

Customer Name	From Date	To Date		
S B G Management	4/9/2001	9/23/2021		
Service Address	Account Number	S A Number	Meter	Rate/Class
606 MARSHALL ST Apt BLDG A PHIL, PA 191233500	736586029	91056958		

Building A											To September 2021	
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
Closing (Refinancing) on 12-28-2011												
3/6/2014	BILL	598	R	32	152	4.75	1060		3/31/2014	\$223.74	\$4,702.18	\$4,702.18
4/1/2014	XFER									(\$1,708.00)	\$2,994.18	\$2,994.18
4/4/2012	BILL	7953	R	31	187	6.03	381		4/30/2012	\$296.18	\$47,401.71	\$47,401.71
4/9/2012	PAY							Check		(\$37,553.29)	\$9,848.42	\$9,848.42
4/9/2012	PAY							Check		(\$8,401.69)	\$1,446.73	\$1,446.73
8/2/2013	BILL	9772	R	30	75	2.5	0		8/26/2013	\$128.73	\$5,007.72	\$5,007.72
8/21/2013	PAY							Check		(\$1,944.25)	\$3,063.47	\$3,063.47
3/6/2014	BILL	598	R	32	152	4.75	1060		3/31/2014	\$223.74	\$4,702.18	\$4,702.18
4/1/2014	XFER									(\$1,708.00)	\$2,994.18	\$2,994.18
7/3/2014	BILL	1071	R	29	99	3.41	0		7/28/2014	\$165.68	\$3,970.70	\$3,970.70
7/30/2014	PAY							Check		(\$2,489.83)	\$1,480.87	\$1,480.87
Closing (Refinancing) on 12-27-2018												
8/5/2021	BILL	3465	R	32	39	1.22	0		8/30/2021	\$74.74	\$16,751.34	\$16,751.34
9/4/2021	LPC									\$224.08	\$16,975.42	\$16,975.42
9/4/2021	BILL	3465	R	30	0	0	0		9/29/2021	\$28.55	\$17,003.97	\$17,003.97
9/24/2021	BILL	3465	R	20	0	0	0		10/19/2021	\$28.56	\$17,032.53	\$17,032.53

Closing (Sale) on 3-31-2022

Building A

To September 2021

Transaction Date	Transaction Type	Read Reading	# of Code	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
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End of Building A

To September 2021

Farimount Manor
 Specific Service Agreement Statement of Account SA- 91056958

Building A
 September 2021 to December 2023

Customer Name	From Date	To Date		
S B G MANAGEMENT	9/1/2021	12/21/2023		
Service Address	Account Number	S A Number	Meter	Rate/Class
606 MARSHALL ST Apt BLDG A PHIL, PA 191233500	736586029	91056958		

Building A										September 2021 to December 2023		
Transaction Date	Transaction Type	Read Reading	Read Code	# of Days	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
9/4/2021	LPC									\$224.08	\$16,975.42	\$16,975.42
9/4/2021	BILL	3465	R	30	0	0	0		9/29/2021	\$28.55	\$17,003.97	\$17,003.97
9/24/2021	BILL	3465	R	20	0	0	0		10/19/2021	\$28.56	\$17,032.53	\$17,032.53
1/18/2022	WO									(\$17,032.53)	\$0.00	\$0.00

Closing (Sale) on 3-31-2022

End of Building A

September 2021 to December 2023

Fairmount Manor
Excerpts from PGW Statements of Account

Building B
To September 2021

Customer Name	From Date	To Date			
S B G Management	4/3/2001	9/22/2021			
Service Address	Account Number	S A Number	Meter	Rate/Class	
620 N MARSHALL ST Apt BLDG B PHIL, PA 191233445	664719425	6785497900	1858227	GS	

Building B											To September 2021	
Transaction Date	Transaction Type	Read Reading	Read Code	# of Days	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
Closing (Refinancing) on 12-28-2011												
3/6/2014	BILL	1582	R	32	125	3.91	1060		3/31/2014	\$187.53	\$4,387.34	\$4,387.34
4/2/2014	XFER									(\$2,030.33)	\$2,357.01	\$2,357.01
4/4/2012	BILL	9294	R	31	121	3.9	381		4/30/2012	\$178.80	\$32,919.92	\$32,919.92
4/9/2012	PAY							Check		(\$31,090.56)	\$1,829.36	\$1,829.36
8/2/2013	BILL	892	R	30	60	2	0		8/26/2013	\$107.01	\$5,060.01	\$5,060.01
8/21/2013	PAY							Check		(\$2,106.80)	\$2,953.21	\$2,953.21
3/6/2014	BILL	1582	R	32	125	3.91	1060		3/31/2014	\$187.53	\$4,387.34	\$4,387.34
4/2/2014	XFER									(\$2,030.33)	\$2,357.01	\$2,357.01
7/3/2014	BILL	1920	R	29	67	2.31	0		7/28/2014	\$118.58	\$3,084.33	\$3,084.33
7/30/2014	PAY							Check		(\$1,738.93)	\$1,345.40	\$1,345.40
1/4/2018	BILL	6311	R	34	145	4.26	1032		1/30/2018	\$212.18	\$10,609.05	\$10,609.05
1/12/2018	PAY							Check		(\$530.00)	\$10,079.05	\$10,079.05
Closing (Refinancing) on 12-27-2018												
2/6/2021	BILL	9193	R	30	4	0.13	900		3/3/2021	\$32.96	\$18,845.40	\$18,845.40
3/9/2021	LPC									\$185.55	\$19,030.95	\$19,030.95
3/9/2021	BILL	9193	R	29	0	0	867		4/1/2021	\$27.87	\$19,058.82	\$19,058.82
4/8/2021	LPC									\$185.97	\$19,244.79	\$19,244.79
4/8/2021	BILL	9193	R	32	0	0	493		5/3/2021	\$27.84	\$19,272.63	\$19,272.63
5/7/2021	LPC									\$186.39	\$19,459.02	\$19,459.02
5/7/2021	BILL	9193	R	29	0	0	212		6/2/2021	\$27.74	\$19,486.76	\$19,486.76

Building B											To September 2021	
Transaction Date	Transaction Type	Read Reading	Read Code	# of Days	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
6/5/2021	LPC									\$186.80	\$19,673.56	\$19,673.56
6/5/2021	BILL	9193	R	29	0	0	106		6/29/2021	\$27.74	\$19,701.30	\$19,701.30
7/7/2021	LPC									\$187.22	\$19,888.52	\$19,888.52
7/7/2021	BILL	9193	R	29	0	0	0		7/30/2021	\$27.79	\$19,916.31	\$19,916.31
8/5/2021	LPC									\$187.64	\$20,103.95	\$20,103.95
8/5/2021	BILL	9193	R	32	0	0	0		8/30/2021	\$28.56	\$20,132.51	\$20,132.51
9/4/2021	LPC									\$188.06	\$20,320.57	\$20,320.57
9/4/2021	BILL	9193	R	30	0	0	0		9/29/2021	\$28.55	\$20,349.12	\$20,349.12

Closing (Sale) on 3-31-2022

End of Building B

To September 2021

Fairmount Manor
 Specific Service Agreement Statement of Account SA- 6785497900

Building B
 September 2021 to December 2023

Customer Name	From Date	To Date			
S B G MANAGEMENT	9/1/2021	12/21/2023			
Service Address	Account Number	S A Number	Meter	Rate/Class	
620 N MARSHALL ST Apt BLDG B PHIL, PA 191233445	664719425	6785497900			

Building B September 2021 to December 2023

Transaction Date	Transaction Type	Read Reading	Read Code	# of Days	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
9/4/2021	LPC									\$188.06	\$20,320.57	\$20,320.57
9/4/2021	BILL	9193	R	30	0	0	0		9/29/2021	\$28.55	\$20,349.12	\$20,349.12
9/24/2021	BILL	9193	R	20	0	0	0		10/19/2021	\$28.56	\$20,377.68	\$20,377.68
1/18/2022	WO									(\$20,377.68)	\$0.00	\$0.00

Closing (Sale) on 3-31-2022

End of Building B

September 2021 to December 2023

Fairmount Manor
Excerpts from PGW Statements of Account

Building C
To September 2021

Customer Name	From Date	To Date			
S B G Management	5/1/2003	9/22/2021			
Service Address	Account Number	S A Number	Meter	Rate/Class	
628 N MARSHALL ST Apt BLDG C PHIL, PA 191233446	75710860	6155784270	2071528	GS	

Building C											To September 2021	
Transaction Date	Transaction Type	Read Reading	# of Code	Days	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
Closing (Refinancing) on 12-28-2011												
1/11/2018	PAY							Check		(\$500.00)	\$13,024.64	\$13,024.64
8/5/2021	BILL	2634	R	32	0	0	0		8/30/2021	\$26.45	\$26,711.44	\$26,711.44
9/4/2021	LPC									\$250.14	\$26,961.58	\$26,961.58
9/4/2021	BILL	2634	R	30	0	0	0		9/29/2021	\$26.44	\$26,988.02	\$26,988.02
4/4/2012	BILL	7269	R	31	159	5.13	381		4/30/2012	\$233.39	\$39,109.45	\$39,109.45
4/9/2012	PAY							Check		(\$37,248.99)	\$1,860.46	\$1,860.46
8/2/2013	BILL	9236	R	30	113	3.77	0		8/26/2013	\$170.20	\$5,463.15	\$5,463.15
8/21/2013	PAY							Check		(\$2,298.76)	\$3,164.39	\$3,164.39
3/6/2014	BILL	505	R	32	254	7.94	1060		3/31/2014	\$332.74	\$5,291.13	\$5,291.13
4/1/2014	XFER									(\$2,082.23)	\$3,208.90	\$3,208.90
7/3/2014	BILL	1133	R	29	104	3.59	0		7/28/2014	\$160.22	\$4,345.94	\$4,345.94
7/30/2014	PAY							Check		(\$2,776.44)	\$1,569.50	\$1,569.50
1/4/2018	BILL	7693	R	34	190	5.59	1032		1/30/2018	\$256.11	\$13,524.64	\$13,524.64
1/11/2018	PAY							Check		(\$500.00)	\$13,024.64	\$13,024.64
Closing (Refinancing) on 12-27-2018												
1/7/2021	LPC									\$247.04	\$24,765.31	\$24,765.31
1/7/2021	BILL	2634	R	33	0	0	869		2/2/2021	\$25.14	\$24,790.45	\$24,790.45
2/6/2021	LPC									\$247.42	\$25,037.87	\$25,037.87

Building C											To September 2021	
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
2/6/2021	BILL	2634	R	30	0	0	900		3/3/2021	\$25.80	\$25,063.67	\$25,063.67
3/9/2021	LPC									\$247.81	\$25,311.48	\$25,311.48
3/9/2021	BILL	2634	R	29	0	0	867		4/1/2021	\$25.80	\$25,337.28	\$25,337.28
4/8/2021	LPC									\$248.20	\$25,585.48	\$25,585.48
4/8/2021	BILL	2634	R	32	0	0	493		5/3/2021	\$25.78	\$25,611.26	\$25,611.26
5/7/2021	LPC									\$248.58	\$25,859.84	\$25,859.84
5/7/2021	BILL	2634	R	29	0	0	212		6/2/2021	\$25.68	\$25,885.52	\$25,885.52
6/5/2021	LPC									\$248.97	\$26,134.49	\$26,134.49
6/5/2021	BILL	2634	R	29	0	0	106		6/29/2021	\$25.68	\$26,160.17	\$26,160.17
7/7/2021	LPC									\$249.35	\$26,409.52	\$26,409.52
7/7/2021	BILL	2634	R	29	0	0	0		7/30/2021	\$25.73	\$26,435.25	\$26,435.25
8/5/2021	LPC									\$249.74	\$26,684.99	\$26,684.99
8/5/2021	BILL	2634	R	32	0	0	0		8/30/2021	\$26.45	\$26,711.44	\$26,711.44
9/4/2021	LPC									\$250.14	\$26,961.58	\$26,961.58
9/4/2021	BILL	2634	R	30	0	0	0		9/29/2021	\$26.44	\$26,988.02	\$26,988.02

Closing (Sale) on 3-31-2022

End of Building C

To September 2021

Fairmount Manor
 Specific Service Agreement Statement of Account SA- 6155784270

Building C
 September 2021 to December 2023

Customer Name	From Date	To Date			
S B G MANAGEMENT	9/1/2021	12/21/2023			
Service Address	Account Number	S A Number	Meter	Rate/Class	
628 N MARSHALL ST Apt BLDG C PHIL, PA 191233446	75710860	6155784270			

Building C September 2021 to December 2023

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
9/4/2021	LPC									\$250.14	\$26,961.58	\$26,961.58
9/4/2021	BILL	2634	R	30	0	0	0		9/29/2021	\$26.44	\$26,988.02	\$26,988.02
9/24/2021	BILL	2634	R	20	0	0	0		10/19/2021	\$26.45	\$27,014.47	\$27,014.47
1/18/2022	WO									(\$27,014.47)	\$0.00	\$0.00

Closing (Sale) on 3-31-2022

End of Building C

September 2021 to December 2023

Fairmount Manor
Excerpts from PGW Statements of Account

Building D
To September 2021

Customer Name	From Date	To Date			
S B G Management	4/3/2001	9/22/2021			
Service Address	Account Number	S A Number	Meter	Rate/Class	
640 N MARSHALL ST Apt BLDG D PHIL, PA 191232710	355139832	2103898906	1950526	GS	

Building D											To September 2021	
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
Closing (Refinancing) on 12-28-2011												
4/4/2012	BILL	7431	R	31	195	6.29	381		4/30/2012	\$301.51	\$44,606.55	\$44,606.55
4/9/2012	PAY							Check		(\$42,415.07)	\$2,191.48	\$2,191.48
8/2/2013	BILL	551	R	30	142	4.73	0		8/26/2013	\$225.85	\$7,940.32	\$7,940.32
8/21/2013	PAY							Check		(\$3,906.26)	\$4,034.06	\$4,034.06
3/6/2014	BILL	2212	R	32	313	9.78	1060		3/31/2014	\$438.59	\$6,949.69	\$6,949.69
4/2/2014	XFER									(\$2,523.58)	\$4,426.11	\$4,426.11
7/3/2014	BILL	3003	R	29	141	4.86	0		7/28/2014	\$227.51	\$5,950.46	\$5,950.46
7/30/2014	PAY							Check		(\$3,825.15)	\$2,125.31	\$2,125.31
1/4/2018	BILL	9994	R	34	184	5.41	1032		1/30/2018	\$261.09	\$16,308.90	\$16,308.90
1/12/2018	PAY							Check		(\$550.00)	\$15,758.90	\$15,758.90
Closing (Refinancing) on 12-27-2018												
8/5/2021	BILL	4696	R	32	0	0	0		8/30/2021	\$28.56	\$30,975.30	\$30,975.30
9/4/2021	LPC									\$287.96	\$31,263.26	\$31,263.26
9/4/2021	BILL	4696	R	30	0	0	0		9/29/2021	\$28.55	\$31,291.81	\$31,291.81

Closing (Sale) on 3-31-2022												
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End of Building D

To September 2021

Fairmount Manor
 Specific Service Agreement Statement of Account SA- 2103898906

Building D
 September 2021 to December 2023

Customer Name	From Date	To Date			
S B G MANAGEMENT	9/1/2021	12/21/2023			
Service Address	Account Number	S A Number	Meter	Rate/Class	
640 N MARSHALL ST Apt BLDG D PHIL, PA 191232710	355139832	2103898906			

Building D September 2021 to December 2023

Transaction Date	Transaction Type	Read Reading	Read Code	# of Days	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
9/4/2021	LPC									\$287.96	\$31,263.26	\$31,263.26
9/4/2021	BILL	4696	R	30	0	0	0		9/29/2021	\$28.55	\$31,291.81	\$31,291.81
9/24/2021	BILL	4696	R	20	0	0	0		10/19/2021	\$28.56	\$31,320.37	\$31,320.37
1/18/2022	WO									(\$31,320.37)	\$0.00	\$0.00

Closing (Sale) on 3-31-2022

End of Building D

September 2021 to December 2023

Fairmount Manor
Excerpts from PGW Statements of Account

Building E
To September 2021

Customer Name	From Date	To Date		
S B G Management	4/9/2001	9/22/2021		
Service Address	Account Number	S A Number	Meter	Rate/Class
639 N 7TH ST Apt BLDG E PHIL, PA 191233400	973122001	637424637		

Building E											To September 2021	
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
Closing (Refinancing) on 12-28-2011												
4/4/2012	BILL	756	R	31	120	3.87	381		4/30/2012	\$198.83	\$33,471.56	\$33,471.56
4/9/2012	PAY							Check		(\$31,983.92)	\$1,487.64	\$1,487.64
8/2/2013	BILL	2071	R	30	40	1.33	0		8/26/2013	\$78.01	\$4,251.53	\$4,251.53
8/21/2013	PAY							Check		(\$1,827.76)	\$2,423.77	\$2,423.77
8/30/2013	XFER									\$50.00	\$2,473.77	\$2,473.77
1/4/2018	BILL	4881	R	34	81	2.38	1032		1/30/2018	\$131.47	\$10,895.08	\$10,895.08
1/11/2018	PAY							Check		(\$500.00)	\$10,395.08	\$10,395.08
Closing (Refinancing) on 12-27-2018												
7/7/2021	BILL	7611	R	29	0	0	0		7/30/2021	\$27.79	\$19,517.86	\$19,517.86
8/5/2021	LPC									\$175.58	\$19,693.44	\$19,693.44
8/5/2021	BILL	7611	R	32	0	0	0		8/30/2021	\$28.56	\$19,722.00	\$19,722.00
9/4/2021	LPC									\$176.01	\$19,898.01	\$19,898.01
9/4/2021	BILL	7611	R	30	0	0	0		9/29/2021	\$28.55	\$19,926.56	\$19,926.56

Closing (Sale) on 3-31-2022												
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To September 2021

End of Building E

Fairmount Manor
 Specific Service Agreement Statement of Account SA- 637424637

Building E
 September 2021 to December 2023

Customer Name	From Date	To Date			
S B G MANGEMENT	9/1/2021	12/21/2023			
Service Address	Account Number	S A Number	Meter	Rate/Class	
639 N 7TH ST Apt BLDG E PHIL, PA 191233400	973122001	637424637			

Building E											September 2021 to December 2023		
Transaction Date	Transaction Type	Read Reading	Read Code	# of Days	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance	
9/4/2021	LPC									\$176.01	\$19,898.01	\$19,898.01	
9/4/2021	BILL	7611	R	30	0	0	0		9/29/2021	\$28.55	\$19,926.56	\$19,926.56	
9/24/2021	BILL	7612	R	20	1	0.05	0		10/19/2021	\$29.92	\$19,956.48	\$19,956.48	
1/18/2022	WO									(\$19,956.48)	\$0.00	\$0.00	

Closing (Sale) on 3-31-2022

End of Building E

September 2021 to December 2023

Fairmount Manor

Excerpts from PGW Statements of Account

Building F

To September 2021

Customer Name	From Date	To Date		
S B G Management	4/9/2001	9/22/2021		
Service Address	Account Number	S A Number	Meter	Rate/Class
625 N 7TH ST Apt BLDG F PHIL, PA 191233456	612167092	1346070888	2070996	GS

Building F

To September 2021

Transaction Date	Transaction Type	Read Reading	Read Code	# of Days	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
Closing (Refinancing) on 12-28-2011												
4/4/2012	BILL	5084	R	31	162	5.23	381		4/30/2012	\$265.29	\$79,429.15	\$79,429.15
4/9/2012	PAY							Check		(\$76,341.68)	\$3,087.47	\$3,087.47
8/1/2013	BILL	6662	R	30	61	2.03	0		8/26/2013	\$108.44	\$6,689.27	\$6,689.27
8/21/2013	PAY							Check		(\$2,095.53)	\$4,593.74	\$4,593.74
3/6/2014	BILL	7404	R	32	136	4.25	1060		3/31/2014	\$202.12	\$6,272.60	\$6,272.60
4/2/2014	XFER									(\$3,364.58)	\$2,908.02	\$2,908.02
7/3/2014	BILL	7788	R	29	74	2.55	0		7/28/2014	\$128.88	\$3,737.67	\$3,737.67
7/30/2014	PAY							Check		(\$1,877.54)	\$1,860.13	\$1,860.13
1/4/2018	BILL	1498	R	34	74	2.18	1032		1/30/2018	\$123.09	\$10,368.62	\$10,368.62
1/12/2018	PAY							Check		(\$550.00)	\$9,818.62	\$9,818.62
Closing (Refinancing) on 12-27-2018												
6/5/2021	BILL	3659	R	29	0	0	106		6/29/2021	\$27.74	\$17,974.45	\$17,974.45
7/7/2021	LPC									\$167.52	\$18,141.97	\$18,141.97
7/7/2021	BILL	3659	R	29	0	0	0		7/30/2021	\$27.79	\$18,169.76	\$18,169.76
8/5/2021	LPC									\$167.94	\$18,337.70	\$18,337.70
8/5/2021	BILL	3659	R	32	0	0	0		8/30/2021	\$28.56	\$18,366.26	\$18,366.26
9/4/2021	LPC									\$168.37	\$18,534.63	\$18,534.63
9/4/2021	BILL	3659	R	30	0	0	0		9/29/2021	\$28.55	\$18,563.18	\$18,563.18
1/4/2018	BILL	1498	R	34	74	2.18	1032		1/30/2018	\$123.09	\$10,368.62	\$10,368.62

Building F

To September 2021

Transaction Date	Transaction Type	Read Reading	Read Code	# of Days	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
1/12/2018	PAY							Check		(\$550.00)	\$9,818.62	\$9,818.62
5/7/2021	BILL	3659	R	29	16	0.55	212		6/2/2021	\$46.63	\$17,779.60	\$17,779.60
6/5/2021	LPC									\$167.11	\$17,946.71	\$17,946.71
6/5/2021	BILL	3659	R	29	0	0	106		6/29/2021	\$27.74	\$17,974.45	\$17,974.45
7/7/2021	LPC									\$167.52	\$18,141.97	\$18,141.97
7/7/2021	BILL	3659	R	29	0	0	0		7/30/2021	\$27.79	\$18,169.76	\$18,169.76
8/5/2021	LPC									\$167.94	\$18,337.70	\$18,337.70
8/5/2021	BILL	3659	R	32	0	0	0		8/30/2021	\$28.56	\$18,366.26	\$18,366.26
9/4/2021	LPC									\$168.37	\$18,534.63	\$18,534.63
9/4/2021	BILL	3659	R	30	0	0	0		9/29/2021	\$28.55	\$18,563.18	\$18,563.18

Closing (Sale) on 3-31-2022

End of Building F

To September 2021

Fairmount Manor
 Specific Service Agreement Statement of Account SA- 1346070888

Building F
 September 2021 to December 2023

Customer Name	From Date	To Date			
S B G MANAGEMENT	9/1/2021	12/21/2023			
Service Address	Account Number	S A Number	Meter	Rate/Class	
625 N 7TH ST Apt BLDG F PHIL, PA 191233456	612167092	1346070888			

Building F September 2021 to December 2023

Transaction Date	Transaction Type	Read Reading	Read Code	# of Days	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
9/4/2021	LPC									\$168.37	\$18,534.63	\$18,534.63
9/4/2021	BILL	3659	R	30	0	0	0		9/29/2021	\$28.55	\$18,563.18	\$18,563.18
9/24/2021	BILL	3660	R	20	1	0.05	0		10/19/2021	\$29.92	\$18,593.10	\$18,593.10
1/18/2022	WO									(\$18,593.10)	\$0.00	\$0.00

Closing (Sale) on 3-31-2022

End of Building F

September 2021 to December 2023

Fairmount Manor
Excerpts from PGW Statements of Account

Building G
To September 2021

Customer Name	From Date	To Date			
S B G Management	4/9/2001	9/22/2021			
Service Address	Account Number	S A Number	Meter	Rate/Class	
615 N 7TH ST Apt BLDG G PHIL, PA 191233455	25088422	4797733461	2255049	GS	

Building G											To September 2021	
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
Closing (Refinancing) on 12-28-2011												
4/4/2012	BILL	5257	R	31	130	4.19	381		4/30/2012	\$211.07	\$38,936.59	\$38,936.59
4/9/2012	PAY							Check		(\$37,166.65)	\$1,769.94	\$1,769.94
8/2/2013	BILL	6753	R	30	64	2.13	0		8/26/2013	\$112.78	\$4,881.23	\$4,881.23
8/21/2013	PAY							Check		(\$1,999.55)	\$2,881.68	\$2,881.68
3/6/2014	BILL	7582	R	32	206	6.44	1060		3/31/2014	\$293.57	\$4,487.04	\$4,487.04
4/1/2014	XFER									(\$1,975.33)	\$2,511.71	\$2,511.71
7/3/2014	BILL	7959	R	29	81	2.79	0		7/28/2014	\$139.18	\$3,309.86	\$3,309.86
7/30/2014	PAY							Check		(\$1,942.24)	\$1,367.62	\$1,367.62
1/4/2018	BILL	3876	R	34	183	5.38	1032		1/30/2018	\$267.42	\$9,967.02	\$9,967.02
1/12/2018	PAY							Check		(\$550.00)	\$9,417.02	\$9,417.02
Closing (Refinancing) on 12-27-2018												
7/7/2021	BILL	5232	R	29	0	0	0		7/30/2021	\$27.79	\$18,764.30	\$18,764.30
8/5/2021	BILL	5232	R	32	0	0	0		8/30/2021	\$28.56	\$18,792.86	\$18,792.86
9/4/2021	BILL	5232	R	30	0	0	0		9/29/2021	\$28.55	\$18,821.41	\$18,821.41

Closing (Sale) on 3-31-2022

End of Building G

To September 2021

Fairmount Manor
Specific Service Agreement Statement of Account SA- 4797733461

Building G
September 2021 to December 2023

Customer Name	From Date	To Date		
S B G MANAGEMENT	9/1/2021	12/21/2023		
Service Address	Account Number	S A Number	Meter	Rate/Class
615 N 7TH ST Apt BLDG G PHIL, PA 191233455	25088422	4797733461		

Building G										September 2021 to December 2023		
Transaction Date	Transaction Type	Read Reading	Read Code	# of Days	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
9/4/2021	BILL	5232	R	30	0	0	0		9/29/2021	\$28.55	\$18,821.41	\$18,821.41
9/24/2021	BILL	5232	R	20	0	0	0		10/19/2021	\$28.56	\$18,849.97	\$18,849.97

Closing (Sale) on 3-31-2022

End of Building G

September 2021 to December 2023

Fairmount Manor
Excerpts from PGW Statements of Account

Building H
To September 2021

Customer Name	From Date	To Date			
S B G MANAGEMENT	4/9/2001	9/21/2021			
Service Address	Account Number	S A Number	Meter	Rate/Class	
634 N MARSHALL ST Apt BLDG H PHIL, PA 191233411	89533358	7366786439			

Building H											To September 2021	
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
Closing (Refinancing) on 12-28-2011												
4/4/2012	BILL	9185	R	31	168	5.42	381		4/30/2012	\$251.03	\$51,118.77	\$51,118.77
4/9/2012	PAY							Check		(\$48,749.89)	\$2,368.88	\$2,368.88
8/2/2013	BILL	1971	R	30	117	3.9	0		8/26/2013	\$189.62	\$7,613.53	\$7,613.53
8/21/2013	PAY							Check		(\$3,540.63)	\$4,072.90	\$4,072.90
3/6/2014	BILL	3003	R	32	189	5.91	1060		3/31/2014	\$274.53	\$6,114.41	\$6,114.41
4/1/2014	XFER									(\$2,674.42)	\$3,439.99	\$3,439.99
7/3/2014	BILL	3661	R	29	143	4.93	0		7/28/2014	\$230.44	\$4,711.43	\$4,711.43
7/30/2014	PAY							Check		(\$2,654.05)	\$2,057.38	\$2,057.38
1/4/2018	BILL	7333	R	34	69	2.03	1032		1/30/2018	\$114.96	\$10,817.46	\$10,817.46
1/12/2018	PAY							Check		(\$550.00)	\$10,267.46	\$10,267.46
Closing (Refinancing) on 12-27-2018												
8/5/2021	BILL	9404	R	32	13	0.41	0		8/30/2021	\$43.95	\$18,818.63	\$18,818.63
9/4/2021	LPC									\$170.52	\$18,989.15	\$18,989.15
9/4/2021	BILL	9416	R	30	12	0.4	0		9/29/2021	\$42.90	\$19,032.05	\$19,032.05

Closing (Sale) on 3-31-2022												
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End of Building H

To September 2021

Fairmount Manor
 Specific Service Agreement Statement of Account SA- 7366786439

Building H
 September 2021 to December 2023

Customer Name	From Date	To Date			
S B G MANAGEMENT	9/1/2021	12/21/2023			
Service Address	Account Number	S A Number	Meter	Rate/Class	
634 N MARSHALL ST Apt BLDG H PHIL, PA 191233411	89533358	7366786439			

Building H September 2021 to December 2023

Transaction Date	Transaction Type	Read Reading	Read Code	# of Days	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
9/4/2021	LPC									\$170.52	\$18,989.15	\$18,989.15
9/4/2021	BILL	9416	R	30	12	0.4	0		9/29/2021	\$42.90	\$19,032.05	\$19,032.05
9/24/2021	BILL	9424	R	20	8	0.4	0		10/19/2021	\$39.33	\$19,071.38	\$19,071.38
1/18/2022	WO									(\$19,071.38)	\$0.00	\$0.00

Closing (Sale) on 3-31-2022

End of Building H

September 2021 to December 2023

Fairmount Manor
Excerpts from PGW Statements of Account

Building I
To September 2021

Customer Name	From Date	To Date			
S B G Management	4/3/2001	9/22/2021			
Service Address	Account Number	S A Number	Meter	Rate/Class	
641 N MARSHALL ST Apt BLDG I PHIL, PA 191232709	677180766	7054389359	1780400	GS	

Building I											To September 2021	
Transaction Date	Transaction Type	Read Reading	# of Code	Days	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
Closing (Refinancing) on 12-28-2011												
4/4/2012	BILL	5947	R	31	188	6.06	381		4/30/2012	\$299.62	\$46,416.53	\$46,416.53
4/9/2012	PAY							Check		(\$44,175.91)	\$2,240.62	\$2,240.62
8/2/2013	BILL	8310	R	30	95	3.17	0		8/26/2013	\$157.72	\$6,818.02	\$6,818.02
8/21/2013	PAY							Check		(\$3,062.55)	\$3,755.47	\$3,755.47
3/6/2014	BILL	9394	R	32	195	6.09	1060		3/31/2014	\$280.90	\$5,825.84	\$5,825.84
4/1/2014	XFER									(\$2,496.04)	\$3,329.80	\$3,329.80
7/3/2014	BILL	132	R	29	141	4.86	0		7/28/2014	\$227.51	\$4,735.40	\$4,735.40
7/30/2014	PAY							Check		(\$2,756.41)	\$1,978.99	\$1,978.99
1/4/2018	BILL	6699	R	34	135	3.97	1032		1/30/2018	\$201.94	\$15,256.42	\$15,256.42
1/12/2018	PAY							Check		(\$530.00)	\$14,726.42	\$14,726.42
Closing (Refinancing) on 12-27-2018												
8/5/2021	BILL	812	R	32	62	1.94	0		8/30/2021	\$101.97	\$28,150.96	\$28,150.96
9/4/2021	LPC									\$261.06	\$28,412.02	\$28,412.02
9/4/2021	BILL	872	R	30	60	2	0		9/29/2021	\$100.25	\$28,512.27	\$28,512.27

Closing (Sale) on 3-31-2022												
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End of Building I

To September 2021

Fairmount Manor
 Specific Service Agreement Statement of Account SA- 7054389359

Building I
 September 2021 to December 2023

Customer Name	From Date	To Date			
S B G MANAGEMENT	9/1/2021	12/21/2023			
Service Address	Account Number	S A Number	Meter	Rate/Class	
641 N MARSHALL ST Apt BLDG I PHIL, PA 191232709	677180766	7054389359			

Building I September 2021 to December 2023

Transaction Date	Transaction Type	Read Reading	Read Code	# of Days	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
9/4/2021	LPC									\$261.06	\$28,412.02	\$28,412.02
9/4/2021	BILL	872	R	30	60	2	0		9/29/2021	\$100.25	\$28,512.27	\$28,512.27
9/24/2021	BILL	911	R	20	39	1.95	0		10/19/2021	\$81.09	\$28,593.36	\$28,593.36
1/18/2022	WO									(\$28,593.36)	\$0.00	\$0.00

Closing (Sale) on 3-31-2022

End of Building I

September 2021 to December 2023

Fairmount Manor
Excerpts from PGW Statements of Account

Building J
To September 2021

Customer Name	From Date	To Date			
S B G Management Services	4/28/2008	9/22/2021			
Service Address	Account Number	S A Number	Meter	Rate/Class	
627 N MARSHALL ST Apt BLDG J PHIL, PA 191232805	333870431	6792935701	1986646	GS	

Building J											To September 2021	
Transaction Date	Transaction Type	Read Reading	Read Code	# of Days	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
Closing (Refinancing) on 12-28-2011												
4/4/2012	BILL	7071	R	31	99	3.19	381		4/30/2012	\$161.69	\$10,323.14	\$10,323.14
4/9/2012	PAY							Check		(\$9,494.69)	\$828.45	\$828.45
6/5/2012	BILL	7260	R	30	94	3.13	26		6/28/2012	\$184.84	\$1,187.51	\$1,187.51
6/13/2012	XFER									\$390.56	\$1,578.07	\$1,578.07
8/2/2013	BILL	8660	R	30	80	2.67	0		8/26/2013	\$135.99	\$4,326.11	\$4,326.11
8/21/2013	PAY							Check		(\$2,134.45)	\$2,191.66	\$2,191.66
1/4/2018	BILL	4541	R	34	92	2.71	1032		1/30/2018	\$147.01	\$15,919.62	\$15,919.62
1/12/2018	PAY							Check		(\$550.00)	\$15,369.62	\$15,369.62
Closing (Refinancing) on 12-27-2018												
7/7/2021	BILL	7702	R	29	2	0.07	0		7/30/2021	\$30.12	\$26,899.66	\$26,899.66
8/5/2021	LPC									\$237.21	\$27,136.87	\$27,136.87
8/5/2021	BILL	7702	R	32	0	0	0		8/30/2021	\$28.56	\$27,165.43	\$27,165.43
9/4/2021	LPC									\$237.63	\$27,403.06	\$27,403.06
9/4/2021	BILL	7702	R	30	0	0	0		9/29/2021	\$28.55	\$27,431.61	\$27,431.61

Building J

To September 2021

Transaction Date	Transaction Type	Read Reading	# of Code	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
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Closing (Sale) on 3-31-2022

End of Building J

To September 2021

Fairmount Manor
 Specific Service Agreement Statement of Account SA- 6792935701

Building J
 September 2021 to December 2023

Customer Name	From Date	To Date			
S B G MANAGEMENT SERVICES	9/1/2021	12/21/2023			
Service Address	Account Number	S A Number	Meter	Rate/Class	
627 N MARSHALL ST Apt BLDG J PHIL, PA 191232805	333870431	6792935701			

Building J											September 2021 to December 2023		
Transaction Date	Transaction Type	Read Reading	Read Code	# of Days	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance	
9/4/2021	LPC									\$237.63	\$27,403.06	\$27,403.06	
9/4/2021	BILL	7702	R	30	0	0	0		9/29/2021	\$28.55	\$27,431.61	\$27,431.61	
9/24/2021	BILL	7703	R	20	1	0.05	0		10/19/2021	\$29.92	\$27,461.53	\$27,461.53	
1/18/2022	WO									(\$27,461.53)	\$0.00	\$0.00	
9/13/2022	MANLPC									(\$152.34)	(\$152.34)	(\$152.34)	
9/13/2022	ADJWO									\$152.34	\$0.00	\$0.00	

Closing (Sale) on 3-31-2022												
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End of Building J

September 2021 to December 2023

Fairmount Manor
Excerpts from PGW Statements of Account

Apartment H2

Customer Name	From Date	To Date		
S B G MANAGEMENT	1/1/2008	12/16/2021		
Service Address	Account Number	S A Number	Meter	Rate/Class
634 N MARSHALL ST Apt H2 PHIL, PA 191233411	736586029	1853414587		

Apartment H2

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
2/22/2008	BILL	0	R	24	0	0	814		3/18/2008	\$12.84	\$12.84	\$12.84
4/3/2008	LPC									\$0.19	\$13.03	\$13.03
4/3/2008	BILL	0	R	61	0	0	1421		4/28/2008	\$25.68	\$38.71	\$38.71
5/16/2008	LPC									\$0.57	\$39.28	\$39.28
5/16/2008	BILL	0	R	29	0	0	256		6/11/2008	\$12.84	\$52.12	\$52.12
6/6/2008	BILL	0	R	32	0	0	2514		7/1/2008	\$12.84	\$64.96	\$64.96
7/8/2008	BILL	0	R	29	0	0	200		7/31/2008	\$12.84	\$77.80	\$77.80
8/1/2008	BILL	0	R	30	0	0	0		8/26/2008	\$12.84	\$90.64	\$90.64
8/16/2008	CANB									(\$12.84)	\$77.80	\$77.80
8/16/2008	AUTO CN									\$0.00	\$77.80	\$77.80
8/16/2008	BILL	0	R	20	0	0	0		9/10/2008	\$12.84	\$90.64	\$90.64
4/3/2009	LPC									\$1.34	\$91.98	\$91.98
5/4/2009	LPC									\$1.34	\$93.32	\$93.32
6/4/2009	LPC									\$1.34	\$94.66	\$94.66
7/3/2009	LPC									\$1.34	\$96.00	\$96.00
8/4/2009	LPC									\$1.34	\$97.34	\$97.34
9/2/2009	LPC									\$1.34	\$98.68	\$98.68
10/2/2009	LPC									\$1.34	\$100.02	\$100.02
10/31/2009	LPC									\$1.34	\$101.36	\$101.36
12/3/2009	LPC									\$1.34	\$102.70	\$102.70
1/4/2010	LPC									\$1.34	\$104.04	\$104.04
2/3/2010	LPC									\$1.34	\$105.38	\$105.38
3/4/2010	LPC									\$1.34	\$106.72	\$106.72
4/2/2010	LPC									\$1.34	\$108.06	\$108.06

Apartment H2

Transaction Date	Transaction Type	Read Reading	# of Days	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
5/4/2010	LPC								\$1.34	\$109.40	\$109.40
6/3/2010	LPC								\$1.34	\$110.74	\$110.74
7/1/2010	LPC								\$1.34	\$112.08	\$112.08
8/3/2010	LPC								\$1.34	\$113.42	\$113.42
9/1/2010	LPC								\$1.34	\$114.76	\$114.76
10/2/2010	LPC								\$1.34	\$116.10	\$116.10
11/2/2010	LPC								\$1.34	\$117.44	\$117.44
12/1/2010	LPC								\$1.34	\$118.78	\$118.78
1/4/2011	LPC								\$1.34	\$120.12	\$120.12
2/2/2011	LPC								\$1.34	\$121.46	\$121.46
3/4/2011	LPC								\$1.34	\$122.80	\$122.80
4/1/2011	LPC								\$1.34	\$124.14	\$124.14
5/3/2011	LPC								\$1.34	\$125.48	\$125.48
6/2/2011	LPC								\$1.34	\$126.82	\$126.82
7/1/2011	LPC								\$1.34	\$128.16	\$128.16
8/2/2011	LPC								\$1.34	\$129.50	\$129.50
9/1/2011	LPC								\$1.34	\$130.84	\$130.84
10/3/2011	LPC								\$1.34	\$132.18	\$132.18
11/1/2011	LPC								\$1.34	\$133.52	\$133.52
12/1/2011	LPC								\$1.34	\$134.86	\$134.86

Closing (Refinancing) on 12-28-2011

1/4/2012	LPC								\$1.34	\$136.20	\$136.20
2/2/2012	LPC								\$1.34	\$137.54	\$137.54
3/5/2012	LPC								\$1.34	\$138.88	\$138.88
4/4/2012	LPC								\$1.34	\$140.22	\$140.22
4/9/2012	PAY						Check		(\$113.30)	\$26.92	\$26.92
4/9/2012	PAY						Check		(\$24.33)	\$2.59	\$2.59
5/3/2012	LPC								\$0.03	\$2.62	\$2.62
6/5/2012	LPC								\$0.03	\$2.65	\$2.65
7/3/2012	LPC								\$0.03	\$2.68	\$2.68
8/2/2012	LPC								\$0.03	\$2.71	\$2.71

Apartment H2

Transaction Date	Transaction Type	Read Reading	# of Code	CCF Days	Average Usage	Heating CCF/Day	Payment DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
9/4/2012	LPC									\$0.03	\$2.74	\$2.74
10/3/2012	LPC									\$0.03	\$2.77	\$2.77
11/1/2012	LPC									\$0.03	\$2.80	\$2.80
12/4/2012	LPC									\$0.03	\$2.83	\$2.83

Apartment H2

Transaction Date	Transaction Type	Read Reading	# of Code	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
December 11, 2012 is the start date for 2015 Complaints											
1/4/2013	LPC								\$0.03	\$2.86	\$2.86
2/5/2013	LPC								\$0.03	\$2.89	\$2.89
3/5/2013	LPC								\$0.03	\$2.92	\$2.92
4/3/2013	LPC								\$0.03	\$2.95	\$2.95
5/3/2013	LPC								\$0.03	\$2.98	\$2.98
6/4/2013	LPC								\$0.03	\$3.01	\$3.01
7/2/2013	LPC								\$0.03	\$3.04	\$3.04
8/2/2013	LPC								\$0.03	\$3.07	\$3.07
8/21/2013	PAY						Check		(\$1.32)	\$1.75	\$1.75
9/4/2013	LPC								\$0.02	\$1.77	\$1.77
10/2/2013	LPC								\$0.02	\$1.79	\$1.79
11/1/2013	LPC								\$0.02	\$1.81	\$1.81
12/3/2013	LPC								\$0.02	\$1.83	\$1.83
1/3/2014	LPC								\$0.02	\$1.85	\$1.85
2/4/2014	LPC								\$0.02	\$1.87	\$1.87
3/6/2014	LPC								\$0.02	\$1.89	\$1.89
4/4/2014	LPC								\$0.02	\$1.91	\$1.91
5/3/2014	LPC								\$0.02	\$1.93	\$1.93
6/4/2014	LPC								\$0.02	\$1.95	\$1.95
7/3/2014	LPC								\$0.02	\$1.97	\$1.97
8/2/2014	LPC								\$0.02	\$1.99	\$1.99
9/3/2014	LPC								\$0.02	\$2.01	\$2.01
10/2/2014	LPC								\$0.02	\$2.03	\$2.03
10/31/2014	LPC								\$0.02	\$2.05	\$2.05
12/3/2014	LPC								\$0.02	\$2.07	\$2.07
1/3/2015	LPC								\$0.02	\$2.09	\$2.09
2/3/2015	LPC								\$0.02	\$2.11	\$2.11
3/4/2015	LPC								\$0.02	\$2.13	\$2.13
4/2/2015	LPC								\$0.02	\$2.15	\$2.15
5/2/2015	LPC								\$0.02	\$2.17	\$2.17
6/2/2015	LPC								\$0.02	\$2.19	\$2.19

Apartment H2

Transaction Date	Transaction Type	Read Reading	# of Code	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
7/1/2015	LPC								\$0.02	\$2.21	\$2.21
8/4/2015	LPC								\$0.02	\$2.23	\$2.23
9/1/2015	LPC								\$0.02	\$2.25	\$2.25
10/1/2015	LPC								\$0.02	\$2.27	\$2.27
10/31/2015	LPC								\$0.02	\$2.29	\$2.29
12/1/2015	LPC								\$0.02	\$2.31	\$2.31
1/5/2016	LPC								\$0.02	\$2.33	\$2.33
2/2/2016	LPC								\$0.02	\$2.35	\$2.35
3/2/2016	LPC								\$0.02	\$2.37	\$2.37
4/2/2016	LPC								\$0.02	\$2.39	\$2.39
5/3/2016	LPC								\$0.02	\$2.41	\$2.41
6/2/2016	LPC								\$0.02	\$2.43	\$2.43
7/1/2016	LPC								\$0.02	\$2.45	\$2.45
8/2/2016	LPC								\$0.02	\$2.47	\$2.47
8/31/2016	LPC								\$0.02	\$2.49	\$2.49
10/1/2016	LPC								\$0.02	\$2.51	\$2.51
10/31/2016	LPC								\$0.02	\$2.53	\$2.53
12/1/2016	LPC								\$0.02	\$2.55	\$2.55
1/4/2017	LPC								\$0.02	\$2.57	\$2.57
2/2/2017	LPC								\$0.02	\$2.59	\$2.59
3/4/2017	LPC								\$0.02	\$2.61	\$2.61
4/4/2017	LPC								\$0.02	\$2.63	\$2.63
5/2/2017	LPC								\$0.02	\$2.65	\$2.65
6/1/2017	LPC								\$0.02	\$2.67	\$2.67
6/30/2017	LPC								\$0.02	\$2.69	\$2.69
8/1/2017	LPC								\$0.02	\$2.71	\$2.71
8/31/2017	LPC								\$0.02	\$2.73	\$2.73
10/3/2017	LPC								\$0.02	\$2.75	\$2.75
10/31/2017	LPC								\$0.02	\$2.77	\$2.77
12/2/2017	LPC								\$0.02	\$2.79	\$2.79
1/4/2018	LPC								\$0.02	\$2.81	\$2.81
2/3/2018	LPC								\$0.02	\$2.83	\$2.83

Apartment H2

Transaction Date	Transaction Type	Read Reading	# of Code	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
3/6/2018	LPC								\$0.02	\$2.85	\$2.85
4/5/2018	LPC								\$0.02	\$2.87	\$2.87
5/4/2018	LPC								\$0.02	\$2.89	\$2.89
6/5/2018	LPC								\$0.02	\$2.91	\$2.91
7/4/2018	LPC								\$0.02	\$2.93	\$2.93
8/3/2018	LPC								\$0.02	\$2.95	\$2.95
9/5/2018	LPC								\$0.02	\$2.97	\$2.97
10/3/2018	LPC								\$0.02	\$2.99	\$2.99
11/2/2018	LPC								\$0.02	\$3.01	\$3.01
12/4/2018	LPC								\$0.02	\$3.03	\$3.03

Closing (Refinancing) on 12-27-2018

1/5/2019	LPC								\$0.02	\$3.05	\$3.05
2/5/2019	LPC								\$0.02	\$3.07	\$3.07
3/6/2019	LPC								\$0.02	\$3.09	\$3.09
4/4/2019	LPC								\$0.02	\$3.11	\$3.11
5/4/2019	LPC								\$0.02	\$3.13	\$3.13
6/5/2019	LPC								\$0.02	\$3.15	\$3.15
7/4/2019	LPC								\$0.02	\$3.17	\$3.17
8/3/2019	LPC								\$0.02	\$3.19	\$3.19
9/5/2019	LPC								\$0.02	\$3.21	\$3.21
10/4/2019	LPC								\$0.02	\$3.23	\$3.23
11/2/2019	LPC								\$0.02	\$3.25	\$3.25
12/4/2019	LPC								\$0.02	\$3.27	\$3.27
1/7/2020	LPC								\$0.02	\$3.29	\$3.29
2/6/2020	LPC								\$0.02	\$3.31	\$3.31
3/6/2020	LPC								\$0.02	\$3.33	\$3.33
1/7/2021	LPC								\$0.02	\$3.35	\$3.35
2/6/2021	LPC								\$0.02	\$3.37	\$3.37
3/9/2021	LPC								\$0.02	\$3.39	\$3.39
4/8/2021	LPC								\$0.02	\$3.41	\$3.41
5/7/2021	LPC								\$0.02	\$3.43	\$3.43

Apartment H2

Transaction Date	Transaction Type	Read Reading	Read Code	# of Days	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
6/5/2021	LPC									\$0.02	\$3.45	\$3.45
7/7/2021	LPC									\$0.02	\$3.47	\$3.47
8/5/2021	LPC									\$0.02	\$3.49	\$3.49
9/4/2021	LPC									\$0.02	\$3.51	\$3.51

Closing (Sale) on 3-31-2022

End of Apartment H2

Fairmount Manor
Excerpts from PGW Statements of Account

Apartment H4

Customer Name	From Date	To Date		
S B G MANAGEMENT	1/1/2008	12/16/2021		
Service Address	Account Number	S A Number	Meter	Rate/Class
634 N MARSHALL ST Apt H4 PHIL, PA 191233411	736586029	1481609259		

Apartment H4

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
2/22/2008	BILL	59	R	24	59	2.46	814		3/18/2008	\$128.23	\$128.23	\$128.23
4/3/2008	LPC									\$1.92	\$130.15	\$130.15
4/3/2008	BILL	198	R	61	139	2.28	1421		4/28/2008	\$297.14	\$427.29	\$427.29
5/16/2008	LPC									\$6.38	\$433.67	\$433.67
5/16/2008	BILL	232	R	29	34	1.17	256		6/11/2008	\$81.20	\$514.87	\$514.87
6/6/2008	BILL	245	R	32	13	0.41	2514		7/1/2008	\$38.42	\$553.29	\$553.29
7/8/2008	BILL	247	R	29	2	0.07	200		7/31/2008	\$17.39	\$570.68	\$570.68
8/1/2008	BILL	251	R	30	4	0.13	0		8/26/2008	\$21.92	\$592.60	\$592.60
9/17/2008	BILL	253	R	29	2	0.07	0		10/9/2008	\$17.39	\$609.99	\$609.99
10/6/2008	BILL	256	R	35	3	0.09	26		10/29/2008	\$19.44	\$629.43	\$629.43
4/3/2009	LPC									\$9.31	\$638.74	\$638.74
5/4/2009	LPC									\$9.31	\$648.05	\$648.05
6/4/2009	LPC									\$9.31	\$657.36	\$657.36
7/3/2009	LPC									\$9.31	\$666.67	\$666.67
8/4/2009	LPC									\$9.31	\$675.98	\$675.98
9/2/2009	LPC									\$9.31	\$685.29	\$685.29
10/2/2009	LPC									\$9.31	\$694.60	\$694.60
10/31/2009	LPC									\$9.31	\$703.91	\$703.91
12/3/2009	LPC									\$9.31	\$713.22	\$713.22
1/4/2010	LPC									\$9.31	\$722.53	\$722.53
2/3/2010	LPC									\$9.31	\$731.84	\$731.84
3/4/2010	LPC									\$9.31	\$741.15	\$741.15
4/2/2010	LPC									\$9.31	\$750.46	\$750.46
5/4/2010	LPC									\$9.31	\$759.77	\$759.77
6/3/2010	LPC									\$9.31	\$769.08	\$769.08

Apartment H4

Transaction Date	Transaction Type	Read Reading	# of Code	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
7/1/2010	LPC								\$9.31	\$778.39	\$778.39
8/3/2010	LPC								\$9.31	\$787.70	\$787.70
9/1/2010	LPC								\$9.31	\$797.01	\$797.01
10/2/2010	LPC								\$9.31	\$806.32	\$806.32
11/2/2010	LPC								\$9.31	\$815.63	\$815.63
12/1/2010	LPC								\$9.31	\$824.94	\$824.94
1/4/2011	LPC								\$9.31	\$834.25	\$834.25
2/2/2011	LPC								\$9.31	\$843.56	\$843.56
3/4/2011	LPC								\$9.31	\$852.87	\$852.87
4/1/2011	LPC								\$9.31	\$862.18	\$862.18
5/3/2011	LPC								\$9.31	\$871.49	\$871.49
6/2/2011	LPC								\$9.31	\$880.80	\$880.80
7/1/2011	LPC								\$9.31	\$890.11	\$890.11
8/2/2011	LPC								\$9.31	\$899.42	\$899.42
9/1/2011	LPC								\$9.31	\$908.73	\$908.73
10/3/2011	LPC								\$9.31	\$918.04	\$918.04
11/1/2011	LPC								\$9.31	\$927.35	\$927.35
12/1/2011	LPC								\$9.31	\$936.66	\$936.66

Closing (Refinancing) on 12-28-2011

1/4/2012	LPC								\$9.31	\$945.97	\$945.97
2/2/2012	LPC								\$9.31	\$955.28	\$955.28
3/5/2012	LPC								\$9.31	\$964.59	\$964.59
4/4/2012	LPC								\$9.31	\$973.90	\$973.90
4/9/2012	PAY						Check		(\$786.90)	\$187.00	\$187.00
4/9/2012	PAY						Check		(\$169.01)	\$17.99	\$17.99
5/3/2012	LPC								\$0.26	\$18.25	\$18.25
6/5/2012	LPC								\$0.26	\$18.51	\$18.51

December 11, 2012 is the start date for 2015 Complaints

8/21/2013	PAY						Check		(\$8.19)	\$10.32	\$10.32
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Apartment H4

Transaction Date	Transaction Type	Read Reading	# of Code	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
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Closing (Refinancing) on 12-27-2018

1/7/2021	LPC								\$0.15	\$10.47	\$10.47
2/6/2021	LPC								\$0.15	\$10.62	\$10.62
3/9/2021	LPC								\$0.15	\$10.77	\$10.77
4/8/2021	LPC								\$0.15	\$10.92	\$10.92
5/7/2021	LPC								\$0.15	\$11.07	\$11.07
6/5/2021	LPC								\$0.15	\$11.22	\$11.22
7/7/2021	LPC								\$0.15	\$11.37	\$11.37
8/5/2021	LPC								\$0.15	\$11.52	\$11.52
9/4/2021	LPC								\$0.15	\$11.67	\$11.67

Closing (Sale) on 3-31-2022

End of Apartment H4

Fairmount Manor
Excerpts from PGW Statements of Account

Apartment H8

Customer Name	From Date	To Date		
S B G MANAGEMENT	1/1/2008	12/16/2021		
Service Address	Account Number	S A Number	Meter	Rate/Class
634 N MARSHALL ST Apt H8 PHIL, PA 191233411	736586029	6236606476		

Apartment H8

Transaction Date	Transaction Type	Read Reading	Read Code	# of Days	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
Closing (Refinancing) on 12-28-2011												

December 11, 2012 is the start date for 2015 Complaints

11/2/2018	BILL	4794	R	6	7	1.17	257		11/29/2018	\$8.63	\$8.63	\$8.63
12/4/2018	LPC									\$0.12	\$8.75	\$8.75
12/4/2018	BILL	4857	R	30	63	2.1	632		12/31/2018	\$91.46	\$100.21	\$100.21

Closing (Refinancing) on 12-27-2018

1/5/2019	LPC									\$1.50	\$101.71	\$101.71
1/5/2019	BILL	4960	R	34	103	3.03	821		1/30/2019	\$156.72	\$258.43	\$258.43
2/5/2019	LPC									\$3.85	\$262.28	\$262.28
2/5/2019	BILL	5082	R	29	122	4.21	959		3/1/2019	\$175.50	\$437.78	\$437.78
3/6/2019	LPC									\$6.48	\$444.26	\$444.26
3/6/2019	BILL	5185	R	31	103	3.32	846		3/28/2019	\$156.81	\$601.07	\$601.07
4/4/2019	LPC									\$8.83	\$609.90	\$609.90
4/4/2019	BILL	5260	R	29	75	2.59	611		4/29/2019	\$119.48	\$729.38	\$729.38
5/4/2019	LPC									\$10.62	\$740.00	\$740.00
5/4/2019	BILL	5285	R	30	25	0.83	154		5/29/2019	\$57.79	\$797.79	\$797.79
6/5/2019	LPC									\$11.49	\$809.28	\$809.28
6/5/2019	BILL	5299	R	32	14	0.44	66		6/27/2019	\$34.83	\$844.11	\$844.11
7/4/2019	LPC									\$12.01	\$856.12	\$856.12
7/4/2019	BILL	5302	R	29	3	0.1	3		7/29/2019	\$18.81	\$874.93	\$874.93
8/3/2019	LPC									\$12.30	\$887.23	\$887.23

Apartment H8

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
8/3/2019	BILL	5302	R	30	0	0	0		8/27/2019	\$14.75	\$901.98	\$901.98
9/5/2019	LPC									\$12.52	\$914.50	\$914.50
9/5/2019	BILL	5302	R	4	0	0	0		9/27/2019	\$0.00	\$914.50	\$914.50
10/4/2019	LPC									\$12.52	\$927.02	\$927.02
11/2/2019	LPC									\$12.52	\$939.54	\$939.54
12/4/2019	LPC									\$12.52	\$952.06	\$952.06
1/7/2020	LPC									\$12.52	\$964.58	\$964.58
2/6/2020	LPC									\$12.52	\$977.10	\$977.10
3/6/2020	LPC									\$12.52	\$989.62	\$989.62
1/7/2021	LPC									\$12.52	\$1,002.14	\$1,002.14
2/6/2021	LPC									\$12.52	\$1,014.66	\$1,014.66
3/9/2021	LPC									\$12.52	\$1,027.18	\$1,027.18
4/8/2021	LPC									\$12.52	\$1,039.70	\$1,039.70
5/7/2021	LPC									\$12.52	\$1,052.22	\$1,052.22
6/5/2021	LPC									\$12.52	\$1,064.74	\$1,064.74
7/7/2021	LPC									\$12.52	\$1,077.26	\$1,077.26
8/5/2021	LPC									\$12.52	\$1,089.78	\$1,089.78
9/4/2021	LPC									\$12.52	\$1,102.30	\$1,102.30

Closing (Sale) on 3-31-2022

End of Apartment H8

Fairmount Manor
Excerpts from PGW Statements of Account

Apartment H12

Customer Name	From Date	To Date		
S B G MANAGEMENT	1/1/2008	12/16/2021		
Service Address	Account Number	S A Number	Meter	Rate/Class
634 N MARSHALL ST Apt H12 PHIL, PA 191233411	736586029	5518685947		

Apartment H12

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
2/22/2008	BILL	80	R	24	80	3.33	814		3/18/2008	\$169.65	\$169.65	\$169.65
4/3/2008	LPC									\$2.54	\$172.19	\$172.19
4/3/2008	BILL	249	R	61	169	2.77	1421		4/28/2008	\$355.99	\$528.18	\$528.18
5/16/2008	LPC									\$7.88	\$536.06	\$536.06
5/16/2008	BILL	289	R	29	40	1.38	256		6/11/2008	\$93.61	\$629.67	\$629.67
6/6/2008	BILL	315	R	32	26	0.81	2514		7/1/2008	\$63.17	\$692.84	\$692.84
6/17/2008	BILL	315	R	11	0	0	2514		7/11/2008	\$0.00	\$692.84	\$692.84
4/3/2009	LPC									\$10.23	\$703.07	\$703.07
5/4/2009	LPC									\$10.23	\$713.30	\$713.30
6/4/2009	LPC									\$10.23	\$723.53	\$723.53
7/3/2009	LPC									\$10.23	\$733.76	\$733.76
8/4/2009	LPC									\$10.23	\$743.99	\$743.99
9/2/2009	LPC									\$10.23	\$754.22	\$754.22
10/2/2009	LPC									\$10.23	\$764.45	\$764.45
10/31/2009	LPC									\$10.23	\$774.68	\$774.68
12/3/2009	LPC									\$10.23	\$784.91	\$784.91
1/4/2010	LPC									\$10.23	\$795.14	\$795.14
2/3/2010	LPC									\$10.23	\$805.37	\$805.37
3/4/2010	LPC									\$10.23	\$815.60	\$815.60
4/2/2010	LPC									\$10.23	\$825.83	\$825.83
5/4/2010	LPC									\$10.23	\$836.06	\$836.06
6/3/2010	LPC									\$10.23	\$846.29	\$846.29
7/1/2010	LPC									\$10.23	\$856.52	\$856.52
8/3/2010	LPC									\$10.23	\$866.75	\$866.75
9/1/2010	LPC									\$10.23	\$876.98	\$876.98

Apartment H12

Transaction Date	Transaction Type	Read Reading	# of Code	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
10/2/2010	LPC								\$10.23	\$887.21	\$887.21
11/2/2010	LPC								\$10.23	\$897.44	\$897.44
12/1/2010	LPC								\$10.23	\$907.67	\$907.67
1/4/2011	LPC								\$10.23	\$917.90	\$917.90
2/2/2011	LPC								\$10.23	\$928.13	\$928.13
3/4/2011	LPC								\$10.23	\$938.36	\$938.36
4/1/2011	LPC								\$10.23	\$948.59	\$948.59
5/3/2011	LPC								\$10.23	\$958.82	\$958.82
6/2/2011	LPC								\$10.23	\$969.05	\$969.05
7/1/2011	LPC								\$10.23	\$979.28	\$979.28
8/2/2011	LPC								\$10.23	\$989.51	\$989.51
9/1/2011	LPC								\$10.23	\$999.74	\$999.74
10/3/2011	LPC								\$10.23	\$1,009.97	\$1,009.97
11/1/2011	LPC								\$10.23	\$1,020.20	\$1,020.20
12/1/2011	LPC								\$10.23	\$1,030.43	\$1,030.43
Closing (Refinancing) on 12-28-2011											
1/4/2012	LPC								\$10.23	\$1,040.66	\$1,040.66
2/2/2012	LPC								\$10.23	\$1,050.89	\$1,050.89
3/5/2012	LPC								\$10.23	\$1,061.12	\$1,061.12
4/4/2012	LPC								\$10.23	\$1,071.35	\$1,071.35
4/9/2012	PAY						Check		(\$865.67)	\$205.68	\$205.68
4/9/2012	PAY						Check		(\$185.91)	\$19.77	\$19.77
5/3/2012	LPC								\$0.29	\$20.06	\$20.06
6/5/2012	LPC								\$0.29	\$20.35	\$20.35
7/3/2012	LPC								\$0.29	\$20.64	\$20.64
8/2/2012	LPC								\$0.29	\$20.93	\$20.93
9/4/2012	LPC								\$0.29	\$21.22	\$21.22
10/3/2012	LPC								\$0.29	\$21.51	\$21.51
11/1/2012	LPC								\$0.29	\$21.80	\$21.80
12/4/2012	LPC								\$0.29	\$22.09	\$22.09

Apartment H12

Transaction Date	Transaction Type	Read Reading	# of Code	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
December 11, 2012 is the start date for 2015 Complaints											
1/4/2013	LPC								\$0.29	\$22.38	\$22.38
2/5/2013	LPC								\$0.29	\$22.67	\$22.67
3/5/2013	LPC								\$0.29	\$22.96	\$22.96
4/3/2013	LPC								\$0.29	\$23.25	\$23.25
5/3/2013	LPC								\$0.29	\$23.54	\$23.54
6/4/2013	LPC								\$0.29	\$23.83	\$23.83
7/2/2013	LPC								\$0.29	\$24.12	\$24.12
8/2/2013	LPC								\$0.29	\$24.41	\$24.41
8/21/2013	PAY						Check		(\$10.41)	\$14.00	\$14.00
9/4/2013	LPC								\$0.21	\$14.21	\$14.21
10/2/2013	LPC								\$0.21	\$14.42	\$14.42
11/1/2013	LPC								\$0.21	\$14.63	\$14.63
12/3/2013	LPC								\$0.21	\$14.84	\$14.84
1/3/2014	LPC								\$0.21	\$15.05	\$15.05
2/4/2014	LPC								\$0.21	\$15.26	\$15.26
3/6/2014	LPC								\$0.21	\$15.47	\$15.47
4/4/2014	LPC								\$0.21	\$15.68	\$15.68
5/3/2014	LPC								\$0.21	\$15.89	\$15.89
6/4/2014	LPC								\$0.21	\$16.10	\$16.10
7/3/2014	LPC								\$0.21	\$16.31	\$16.31
8/2/2014	LPC								\$0.21	\$16.52	\$16.52
9/3/2014	LPC								\$0.21	\$16.73	\$16.73
10/2/2014	LPC								\$0.21	\$16.94	\$16.94
10/31/2014	LPC								\$0.21	\$17.15	\$17.15
12/3/2014	LPC								\$0.21	\$17.36	\$17.36
1/3/2015	LPC								\$0.21	\$17.57	\$17.57
2/3/2015	LPC								\$0.21	\$17.78	\$17.78
3/4/2015	LPC								\$0.21	\$17.99	\$17.99
4/2/2015	LPC								\$0.21	\$18.20	\$18.20
5/2/2015	LPC								\$0.21	\$18.41	\$18.41
6/2/2015	LPC								\$0.21	\$18.62	\$18.62

Apartment H12

Transaction Date	Transaction Type	Read Reading	# of Code	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
7/1/2015	LPC								\$0.21	\$18.83	\$18.83
8/4/2015	LPC								\$0.21	\$19.04	\$19.04
9/1/2015	LPC								\$0.21	\$19.25	\$19.25
10/1/2015	LPC								\$0.21	\$19.46	\$19.46
10/31/2015	LPC								\$0.21	\$19.67	\$19.67
12/1/2015	LPC								\$0.21	\$19.88	\$19.88
1/5/2016	LPC								\$0.21	\$20.09	\$20.09
2/2/2016	LPC								\$0.21	\$20.30	\$20.30
3/2/2016	LPC								\$0.21	\$20.51	\$20.51
4/2/2016	LPC								\$0.21	\$20.72	\$20.72
5/3/2016	LPC								\$0.21	\$20.93	\$20.93
6/2/2016	LPC								\$0.21	\$21.14	\$21.14
7/1/2016	LPC								\$0.21	\$21.35	\$21.35
8/2/2016	LPC								\$0.21	\$21.56	\$21.56
8/31/2016	LPC								\$0.21	\$21.77	\$21.77
10/1/2016	LPC								\$0.21	\$21.98	\$21.98
10/31/2016	LPC								\$0.21	\$22.19	\$22.19
12/1/2016	LPC								\$0.21	\$22.40	\$22.40
1/4/2017	LPC								\$0.21	\$22.61	\$22.61
2/2/2017	LPC								\$0.21	\$22.82	\$22.82
3/4/2017	LPC								\$0.21	\$23.03	\$23.03
4/4/2017	LPC								\$0.21	\$23.24	\$23.24
5/2/2017	LPC								\$0.21	\$23.45	\$23.45
6/1/2017	LPC								\$0.21	\$23.66	\$23.66
6/30/2017	LPC								\$0.21	\$23.87	\$23.87
8/1/2017	LPC								\$0.21	\$24.08	\$24.08
8/31/2017	LPC								\$0.21	\$24.29	\$24.29
10/3/2017	LPC								\$0.21	\$24.50	\$24.50
10/31/2017	LPC								\$0.21	\$24.71	\$24.71
12/2/2017	LPC								\$0.21	\$24.92	\$24.92
1/4/2018	LPC								\$0.21	\$25.13	\$25.13
2/3/2018	LPC								\$0.21	\$25.34	\$25.34
3/6/2018	LPC								\$0.21	\$25.55	\$25.55

Apartment H12

Transaction Date	Transaction Type	Read Reading	# of Code	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
4/5/2018	LPC								\$0.21	\$25.76	\$25.76
5/4/2018	LPC								\$0.21	\$25.97	\$25.97
6/5/2018	LPC								\$0.21	\$26.18	\$26.18
7/4/2018	LPC								\$0.21	\$26.39	\$26.39
8/3/2018	LPC								\$0.21	\$26.60	\$26.60
9/5/2018	LPC								\$0.21	\$26.81	\$26.81
10/3/2018	LPC								\$0.21	\$27.02	\$27.02
11/2/2018	LPC								\$0.21	\$27.23	\$27.23
12/4/2018	LPC								\$0.21	\$27.44	\$27.44

Closing (Refinancing) on 12-27-2018

1/5/2019	LPC								\$0.21	\$27.65	\$27.65
2/5/2019	LPC								\$0.21	\$27.86	\$27.86
3/6/2019	LPC								\$0.21	\$28.07	\$28.07
4/4/2019	LPC								\$0.21	\$28.28	\$28.28
5/4/2019	LPC								\$0.21	\$28.49	\$28.49
6/5/2019	LPC								\$0.21	\$28.70	\$28.70
7/4/2019	LPC								\$0.21	\$28.91	\$28.91
8/3/2019	LPC								\$0.21	\$29.12	\$29.12
9/5/2019	LPC								\$0.21	\$29.33	\$29.33
10/4/2019	LPC								\$0.21	\$29.54	\$29.54
11/2/2019	LPC								\$0.21	\$29.75	\$29.75
12/4/2019	LPC								\$0.21	\$29.96	\$29.96
1/7/2020	LPC								\$0.21	\$30.17	\$30.17
2/6/2020	LPC								\$0.21	\$30.38	\$30.38
3/6/2020	LPC								\$0.21	\$30.59	\$30.59
1/7/2021	LPC								\$0.21	\$30.80	\$30.80
2/6/2021	LPC								\$0.21	\$31.01	\$31.01
3/9/2021	LPC								\$0.21	\$31.22	\$31.22
4/8/2021	LPC								\$0.21	\$31.43	\$31.43
5/7/2021	LPC								\$0.21	\$31.64	\$31.64
6/5/2021	LPC								\$0.21	\$31.85	\$31.85

Apartment H12

Transaction Date	Transaction Type	Read Reading	# of Code	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
7/7/2021	LPC								\$0.21	\$32.06	\$32.06
8/5/2021	LPC								\$0.21	\$32.27	\$32.27
9/4/2021	LPC								\$0.21	\$32.48	\$32.48

Closing (Sale) on 3-31-2022

End of Apartment H12

Fairmount Manor
Excerpts from PGW Statements of Account

Apartment I2

Customer Name	From Date	To Date		
S B G MANAGEMENT	1/1/2008	12/16/2021		
Service Address	Account Number	S A Number	Meter	Rate/Class
641 N MARSHALL ST Apt I2 PHIL, PA 191232709	736586029	654455462	1838549	GS

Apartment I2

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
5/16/2008	BILL	5053	R	9	4	0.44	256		6/11/2008	\$7.80	\$7.80	\$7.80
6/6/2008	BILL	5061	R	34	8	0.24	2514		7/1/2008	\$28.73	\$36.53	\$36.53
7/8/2008	BILL	5063	R	27	2	0.07	200		7/31/2008	\$17.39	\$53.92	\$53.92
8/1/2008	BILL	5067	R	30	4	0.13	0		8/26/2008	\$21.92	\$75.84	\$75.84
9/17/2008	BILL	5070	R	29	3	0.1	0		10/9/2008	\$19.67	\$95.51	\$95.51
10/6/2008	BILL	5073	R	32	3	0.09	26		10/29/2008	\$19.46	\$114.97	\$114.97
11/4/2008	BILL	5073	R	29	0	0	238		12/1/2008	\$12.84	\$127.81	\$127.81
12/9/2008	BILL	5074	R	34	1	0.03	3293		1/6/2009	\$15.04	\$142.85	\$142.85
1/9/2009	BILL	5074	R	31	0	0	842		2/4/2009	\$12.84	\$155.69	\$155.69
2/3/2009	BILL	5074	R	31	0	0	3026		2/27/2009	\$12.84	\$168.53	\$168.53
3/5/2009	BILL	5074	R	29	0	0	843		3/27/2009	\$12.84	\$181.37	\$181.37
3/7/2009	CANB									(\$12.84)	\$168.53	\$168.53
3/7/2009	BILL	5074	R	29	0	0	843		3/31/2009	\$12.84	\$181.37	\$181.37
4/3/2009	LPC									\$2.72	\$184.09	\$184.09
4/3/2009	BILL	5074	R	29	0	0	554		4/29/2009	\$12.84	\$196.93	\$196.93
5/4/2009	LPC									\$2.91	\$199.84	\$199.84
5/4/2009	BILL	5074	R	30	0	0	302		5/28/2009	\$12.84	\$212.68	\$212.68
6/4/2009	LPC									\$3.10	\$215.78	\$215.78
6/4/2009	BILL	5074	R	32	0	0	81		6/29/2009	\$12.84	\$228.62	\$228.62
7/3/2009	LPC									\$3.29	\$231.91	\$231.91
7/3/2009	BILL	5074	R	29	0	0	13		7/28/2009	\$12.84	\$244.75	\$244.75
8/4/2009	LPC									\$3.49	\$248.24	\$248.24
8/4/2009	BILL	5074	R	30	0	0	0		8/26/2009	\$12.84	\$261.08	\$261.08
9/2/2009	LPC									\$3.68	\$264.76	\$264.76

Apartment I2

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
9/2/2009	BILL	5074	R	31	0	0	0		9/28/2009	\$12.84	\$277.60	\$277.60
10/2/2009	LPC									\$3.87	\$281.47	\$281.47
10/2/2009	BILL	5074	R	30	0	0	19		10/27/2009	\$12.84	\$294.31	\$294.31
10/31/2009	LPC									\$4.06	\$298.37	\$298.37
10/31/2009	BILL	5074	R	29	0	0	256		11/25/2009	\$12.93	\$311.30	\$311.30
12/3/2009	LPC									\$4.26	\$315.56	\$315.56
12/3/2009	BILL	5074	R	33	0	0	451		12/29/2009	\$12.96	\$328.52	\$328.52
1/4/2010	LPC									\$4.45	\$332.97	\$332.97
1/4/2010	BILL	5079	R	30	5	0.17	860		1/28/2010	\$21.29	\$354.26	\$354.26
2/3/2010	LPC									\$4.77	\$359.03	\$359.03
2/3/2010	BILL	5088	R	32	9	0.28	1015		3/1/2010	\$28.10	\$387.13	\$387.13
3/4/2010	LPC									\$5.19	\$392.32	\$392.32
3/4/2010	BILL	5092	R	29	4	0.14	936		3/26/2010	\$19.45	\$411.77	\$411.77
4/2/2010	LPC									\$5.48	\$417.25	\$417.25
4/2/2010	BILL	5092	R	29	0	0	460		4/27/2010	\$12.96	\$430.21	\$430.21
5/4/2010	LPC									\$5.68	\$435.89	\$435.89
5/4/2010	BILL	5093	R	30	1	0.03	217		5/26/2010	\$15.05	\$450.94	\$450.94
6/3/2010	LPC									\$5.90	\$456.84	\$456.84
6/3/2010	BILL	5095	R	32	2	0.06	76		6/25/2010	\$16.94	\$473.78	\$473.78
7/1/2010	LPC									\$6.16	\$479.94	\$479.94
7/1/2010	BILL	5097	R	29	2	0.07	0		7/27/2010	\$16.19	\$496.13	\$496.13
8/3/2010	LPC									\$6.40	\$502.53	\$502.53
8/3/2010	BILL	5099	R	30	2	0.07	0		8/26/2010	\$16.19	\$518.72	\$518.72
9/1/2010	LPC									\$6.64	\$525.36	\$525.36
9/1/2010	BILL	5102	R	32	3	0.09	0		9/27/2010	\$17.79	\$543.15	\$543.15
10/2/2010	LPC									\$6.91	\$550.06	\$550.06
10/2/2010	BILL	5104	R	30	2	0.07	0		10/26/2010	\$16.41	\$566.47	\$566.47
11/2/2010	LPC									\$7.16	\$573.63	\$573.63
11/2/2010	BILL	5106	R	29	2	0.07	171		11/26/2010	\$16.41	\$590.04	\$590.04
12/1/2010	LPC									\$7.40	\$597.44	\$597.44
12/1/2010	BILL	5108	R	32	2	0.06	523		12/28/2010	\$16.41	\$613.85	\$613.85
1/4/2011	LPC									\$7.65	\$621.50	\$621.50
1/4/2011	BILL	5118	R	31	10	0.32	992		1/28/2011	\$28.41	\$649.91	\$649.91

Apartment I2

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
2/2/2011	LPC									\$8.08	\$657.99	\$657.99
2/2/2011	BILL	5121	R	1	3	3	1132		2/28/2011	\$5.26	\$663.25	\$663.25
3/4/2011	LPC									\$8.16	\$671.41	\$671.41
4/1/2011	LPC									\$8.16	\$679.57	\$679.57
5/3/2011	LPC									\$8.16	\$687.73	\$687.73
6/2/2011	LPC									\$8.16	\$695.89	\$695.89
7/1/2011	LPC									\$8.16	\$704.05	\$704.05
8/2/2011	LPC									\$8.16	\$712.21	\$712.21
9/1/2011	LPC									\$8.16	\$720.37	\$720.37
10/3/2011	LPC									\$8.16	\$728.53	\$728.53
11/1/2011	LPC									\$8.16	\$736.69	\$736.69
12/1/2011	LPC									\$8.16	\$744.85	\$744.85
Closing (Refinancing) on 12-28-2011												

1/4/2012	LPC									\$8.16	\$753.01	\$753.01
2/2/2012	LPC									\$8.16	\$761.17	\$761.17
3/5/2012	LPC									\$8.16	\$769.33	\$769.33
4/4/2012	LPC									\$8.16	\$777.49	\$777.49
4/9/2012	PAY							Check		(\$626.39)	\$151.10	\$151.10
4/9/2012	PAY							Check		(\$135.33)	\$15.77	\$15.77
5/3/2012	LPC									\$0.23	\$16.00	\$16.00
6/5/2012	LPC									\$0.23	\$16.23	\$16.23
7/3/2012	LPC									\$0.23	\$16.46	\$16.46
8/2/2012	LPC									\$0.23	\$16.69	\$16.69
9/4/2012	LPC									\$0.23	\$16.92	\$16.92
10/3/2012	LPC									\$0.23	\$17.15	\$17.15
11/1/2012	LPC									\$0.23	\$17.38	\$17.38
12/4/2012	LPC									\$0.23	\$17.61	\$17.61

December 11, 2012 is the start date for 2015 Complaints

Apartment I2

Transaction Date	Transaction Type	Read Reading	# of Code	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
1/4/2013	LPC								\$0.23	\$17.84	\$17.84
2/5/2013	LPC								\$0.23	\$18.07	\$18.07
3/5/2013	LPC								\$0.23	\$18.30	\$18.30
4/3/2013	LPC								\$0.23	\$18.53	\$18.53
5/3/2013	LPC								\$0.23	\$18.76	\$18.76
6/4/2013	LPC								\$0.23	\$18.99	\$18.99
7/2/2013	LPC								\$0.23	\$19.22	\$19.22
8/2/2013	LPC								\$0.23	\$19.45	\$19.45
8/21/2013	PAY						Check		(\$8.30)	\$11.15	\$11.15
9/4/2013	LPC								\$0.16	\$11.31	\$11.31
10/2/2013	LPC								\$0.16	\$11.47	\$11.47
11/1/2013	LPC								\$0.16	\$11.63	\$11.63
12/3/2013	LPC								\$0.16	\$11.79	\$11.79
1/3/2014	LPC								\$0.16	\$11.95	\$11.95
2/4/2014	LPC								\$0.16	\$12.11	\$12.11
3/6/2014	LPC								\$0.16	\$12.27	\$12.27
4/4/2014	LPC								\$0.16	\$12.43	\$12.43
5/3/2014	LPC								\$0.16	\$12.59	\$12.59
6/4/2014	LPC								\$0.16	\$12.75	\$12.75
7/3/2014	LPC								\$0.16	\$12.91	\$12.91
8/2/2014	LPC								\$0.16	\$13.07	\$13.07
9/3/2014	LPC								\$0.16	\$13.23	\$13.23
10/2/2014	LPC								\$0.16	\$13.39	\$13.39
10/31/2014	LPC								\$0.16	\$13.55	\$13.55
12/3/2014	LPC								\$0.16	\$13.71	\$13.71
1/3/2015	LPC								\$0.16	\$13.87	\$13.87
2/3/2015	LPC								\$0.16	\$14.03	\$14.03
3/4/2015	LPC								\$0.16	\$14.19	\$14.19
4/2/2015	LPC								\$0.16	\$14.35	\$14.35
5/2/2015	LPC								\$0.16	\$14.51	\$14.51
6/2/2015	LPC								\$0.16	\$14.67	\$14.67
7/1/2015	LPC								\$0.16	\$14.83	\$14.83
8/4/2015	LPC								\$0.16	\$14.99	\$14.99

Apartment I2

Transaction Date	Transaction Type	Read Reading	# of Code	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
9/1/2015	LPC								\$0.16	\$15.15	\$15.15
10/1/2015	LPC								\$0.16	\$15.31	\$15.31
10/31/2015	LPC								\$0.16	\$15.47	\$15.47
12/1/2015	LPC								\$0.16	\$15.63	\$15.63
1/5/2016	LPC								\$0.16	\$15.79	\$15.79
2/2/2016	LPC								\$0.16	\$15.95	\$15.95
3/2/2016	LPC								\$0.16	\$16.11	\$16.11
4/2/2016	LPC								\$0.16	\$16.27	\$16.27
5/3/2016	LPC								\$0.16	\$16.43	\$16.43
6/2/2016	LPC								\$0.16	\$16.59	\$16.59
7/1/2016	LPC								\$0.16	\$16.75	\$16.75
8/2/2016	LPC								\$0.16	\$16.91	\$16.91
8/31/2016	LPC								\$0.16	\$17.07	\$17.07
10/1/2016	LPC								\$0.16	\$17.23	\$17.23
10/31/2016	LPC								\$0.16	\$17.39	\$17.39
12/1/2016	LPC								\$0.16	\$17.55	\$17.55
1/4/2017	LPC								\$0.16	\$17.71	\$17.71
2/2/2017	LPC								\$0.16	\$17.87	\$17.87
3/4/2017	LPC								\$0.16	\$18.03	\$18.03
4/4/2017	LPC								\$0.16	\$18.19	\$18.19
5/2/2017	LPC								\$0.16	\$18.35	\$18.35
6/1/2017	LPC								\$0.16	\$18.51	\$18.51
6/30/2017	LPC								\$0.16	\$18.67	\$18.67
8/1/2017	LPC								\$0.16	\$18.83	\$18.83
8/31/2017	LPC								\$0.16	\$18.99	\$18.99
10/3/2017	LPC								\$0.16	\$19.15	\$19.15
10/31/2017	LPC								\$0.16	\$19.31	\$19.31
12/2/2017	LPC								\$0.16	\$19.47	\$19.47
1/4/2018	LPC								\$0.16	\$19.63	\$19.63
2/3/2018	LPC								\$0.16	\$19.79	\$19.79
3/6/2018	LPC								\$0.16	\$19.95	\$19.95
4/5/2018	LPC								\$0.16	\$20.11	\$20.11
5/4/2018	LPC								\$0.16	\$20.27	\$20.27

Apartment I2

Transaction Date	Transaction Type	Read Reading	# of Code	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
6/5/2018	LPC								\$0.16	\$20.43	\$20.43
7/4/2018	LPC								\$0.16	\$20.59	\$20.59
8/3/2018	LPC								\$0.16	\$20.75	\$20.75
9/5/2018	LPC								\$0.16	\$20.91	\$20.91
10/3/2018	LPC								\$0.16	\$21.07	\$21.07
11/2/2018	LPC								\$0.16	\$21.23	\$21.23
12/4/2018	LPC								\$0.16	\$21.39	\$21.39

Closing (Refinancing) on 12-27-2018

1/5/2019	LPC								\$0.16	\$21.55	\$21.55
2/5/2019	LPC								\$0.16	\$21.71	\$21.71
3/6/2019	LPC								\$0.16	\$21.87	\$21.87
4/4/2019	LPC								\$0.16	\$22.03	\$22.03
5/4/2019	LPC								\$0.16	\$22.19	\$22.19
6/5/2019	LPC								\$0.16	\$22.35	\$22.35
7/4/2019	LPC								\$0.16	\$22.51	\$22.51
8/3/2019	LPC								\$0.16	\$22.67	\$22.67
9/5/2019	LPC								\$0.16	\$22.83	\$22.83
10/4/2019	LPC								\$0.16	\$22.99	\$22.99
11/2/2019	LPC								\$0.16	\$23.15	\$23.15
12/4/2019	LPC								\$0.16	\$23.31	\$23.31
1/7/2020	LPC								\$0.16	\$23.47	\$23.47
2/6/2020	LPC								\$0.16	\$23.63	\$23.63
3/6/2020	LPC								\$0.16	\$23.79	\$23.79
1/7/2021	LPC								\$0.16	\$23.95	\$23.95
2/6/2021	LPC								\$0.16	\$24.11	\$24.11
3/9/2021	LPC								\$0.16	\$24.27	\$24.27
4/8/2021	LPC								\$0.16	\$24.43	\$24.43
5/7/2021	LPC								\$0.16	\$24.59	\$24.59
6/5/2021	LPC								\$0.16	\$24.75	\$24.75
7/7/2021	LPC								\$0.16	\$24.91	\$24.91
8/5/2021	LPC								\$0.16	\$25.07	\$25.07

Apartment I2

Transaction Date	Transaction Type	Read Reading	# of Code	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
9/4/2021	LPC								\$0.16	\$25.23	\$25.23

Closing (Sale) on 3-31-2022

End of Apartment I2

Fairmount Manor
Excerpts from PGW Statements of Account

Apartment I4

Customer Name	From Date	To Date		
S B G MANAGEMENT	1/1/2008	12/16/2021		
Service Address	Account Number	S A Number	Meter	Rate/Class
641 N MARSHALL ST Apt I4 PHIL, PA 191232709	736586029	6644708295		

Apartment I4

Transaction Date	Transaction Type	Reading	Read Code	# of Days	CCF Usage	Average CCF/Day	Heating DDS	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
5/16/2008	BILL	3528	R	9	10	1.11	256		6/11/2008	\$19.61	\$19.61	\$19.61
6/6/2008	BILL	3556	R	32	28	0.88	2514		7/1/2008	\$66.86	\$86.47	\$86.47
7/8/2008	BILL	3557	R	29	1	0.03	200		7/31/2008	\$15.11	\$101.58	\$101.58
8/1/2008	BILL	3558	R	30	1	0.03	0		8/26/2008	\$15.11	\$116.69	\$116.69
9/17/2008	BILL	3559	R	29	1	0.03	0		10/9/2008	\$15.11	\$131.80	\$131.80
10/6/2008	BILL	3560	R	32	1	0.03	26		10/29/2008	\$15.05	\$146.85	\$146.85
11/4/2008	BILL	3561	R	29	1	0.03	238		12/1/2008	\$15.04	\$161.89	\$161.89
12/9/2008	BILL	3561	R	34	0	0	3293		1/6/2009	\$12.84	\$174.73	\$174.73
1/9/2009	BILL	3562	R	31	1	0.03	842		2/4/2009	\$15.02	\$189.75	\$189.75
2/3/2009	BILL	3563	R	31	1	0.03	3026		2/27/2009	\$14.89	\$204.64	\$204.64
3/5/2009	BILL	3563	R	29	0	0	843		3/27/2009	\$12.84	\$217.48	\$217.48
3/7/2009	CANB									(\$12.84)	\$204.64	\$204.64
3/7/2009	BILL	3563	R	29	0	0	843		3/31/2009	\$12.84	\$217.48	\$217.48
4/3/2009	BILL	3563	R	29	0	0	554		4/29/2009	\$12.84	\$230.32	\$230.32
5/4/2009	BILL	3565	R	30	2	0.07	302		5/28/2009	\$16.56	\$246.88	\$246.88
6/4/2009	BILL	3568	R	32	3	0.09	81		6/29/2009	\$18.63	\$265.51	\$265.51
7/3/2009	BILL	3571	R	29	3	0.1	13		7/28/2009	\$17.92	\$283.43	\$283.43
8/4/2009	BILL	3575	R	30	4	0.13	0		8/26/2009	\$19.60	\$303.03	\$303.03
9/2/2009	BILL	3578	R	31	3	0.1	0		9/28/2009	\$17.92	\$320.95	\$320.95
10/2/2009	BILL	3581	R	30	3	0.1	19		10/27/2009	\$17.74	\$338.69	\$338.69
10/31/2009	BILL	3584	R	29	3	0.1	256		11/25/2009	\$17.87	\$356.56	\$356.56
12/3/2009	BILL	3588	R	33	4	0.12	451		12/29/2009	\$19.62	\$376.18	\$376.18
1/4/2010	BILL	3591	R	30	3	0.1	860		1/28/2010	\$17.97	\$394.15	\$394.15
2/3/2010	BILL	3594	R	32	3	0.09	1015		3/1/2010	\$17.97	\$412.12	\$412.12
3/4/2010	BILL	3597	R	29	3	0.1	936		3/26/2010	\$17.99	\$430.11	\$430.11

Apartment I4

Transaction Date	Transaction Type	Read Reading	Read Code	# of Days	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
4/2/2010	BILL	3600	R	29	3	0.1	460		4/27/2010	\$18.11	\$448.22	\$448.22
5/4/2010	BILL	3604	R	30	4	0.13	217		5/26/2010	\$20.08	\$468.30	\$468.30
6/3/2010	BILL	3607	R	32	3	0.09	76		6/25/2010	\$18.11	\$486.41	\$486.41
7/1/2010	BILL	3610	R	29	3	0.1	0		7/27/2010	\$17.79	\$504.20	\$504.20
8/3/2010	BILL	3614	R	30	4	0.13	0		8/26/2010	\$19.40	\$523.60	\$523.60
9/1/2010	BILL	3617	R	32	3	0.09	0		9/27/2010	\$17.79	\$541.39	\$541.39
10/2/2010	BILL	3620	R	30	3	0.1	0		10/26/2010	\$18.14	\$559.53	\$559.53
11/2/2010	BILL	3623	R	29	3	0.1	171		11/26/2010	\$18.14	\$577.67	\$577.67
12/1/2010	BILL	3627	R	32	4	0.12	523		12/28/2010	\$19.87	\$597.54	\$597.54
1/4/2011	BILL	3630	R	31	3	0.1	992		1/28/2011	\$17.80	\$615.34	\$615.34
2/2/2011	BILL	3635	R	32	5	0.16	1132		2/28/2011	\$20.95	\$636.29	\$636.29
3/4/2011	BILL	3644	R	30	9	0.3	817		3/29/2011	\$27.84	\$664.13	\$664.13
4/1/2011	BILL	3653	R	28	9	0.32	557		4/27/2011	\$28.66	\$692.79	\$692.79
5/3/2011	BILL	3663	R	32	10	0.31	287		5/26/2011	\$31.08	\$723.87	\$723.87
6/2/2011	BILL	3668	R	30	5	0.17	44		6/27/2011	\$22.88	\$746.75	\$746.75
7/1/2011	BILL	3671	R	29	3	0.1	0		7/27/2011	\$18.03	\$764.78	\$764.78
8/2/2011	BILL	3675	R	32	4	0.12	0		8/25/2011	\$19.71	\$784.49	\$784.49
9/1/2011	BILL	3678	R	29	3	0.1	0		9/27/2011	\$18.03	\$802.52	\$802.52
10/3/2011	BILL	3679	R	31	1	0.03	18		10/26/2011	\$14.62	\$817.14	\$817.14
11/1/2011	BILL	3679	R	31	0	0	234		11/28/2011	\$12.96	\$830.10	\$830.10
12/1/2011	BILL	3679	R	30	0	0	397		12/28/2011	\$12.96	\$843.06	\$843.06
Closing (Refinancing) on 12-28-2011												
1/4/2012	BILL	3679	R	30	0	0	653		1/30/2012	\$12.96	\$856.02	\$856.02
2/2/2012	BILL	3679	R	33	0	0	853		2/28/2012	\$12.96	\$868.98	\$868.98
3/5/2012	BILL	3679	R	30	0	0	723		3/28/2012	\$12.96	\$881.94	\$881.94
4/4/2012	BILL	3679	R	31	0	0	381		4/30/2012	\$12.96	\$894.90	\$894.90
4/9/2012	PAY							Check		(\$712.07)	\$182.83	\$182.83
4/9/2012	PAY							Check		(\$157.79)	\$25.04	\$25.04
5/3/2012	BILL	3679	R	30	0	0	275		5/29/2012	\$12.96	\$38.00	\$38.00
6/5/2012	BILL	3679	R	30	0	0	26		6/28/2012	\$12.96	\$50.96	\$50.96
7/3/2012	BILL	3679	R	31	0	0	7		7/27/2012	\$12.96	\$63.92	\$63.92

Apartment I4

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
8/2/2012	BILL	3679	R	30	0	0	0		8/27/2012	\$12.96	\$76.88	\$76.88
9/4/2012	BILL	3679	R	30	0	0	0		9/27/2012	\$12.96	\$89.84	\$89.84
10/3/2012	BILL	3679	R	32	0	0	17		10/26/2012	\$12.96	\$102.80	\$102.80
11/1/2012	BILL	3679	R	29	0	0	193		11/28/2012	\$12.96	\$115.76	\$115.76
12/4/2012	BILL	3679	R	33	0	0	663		12/31/2012	\$12.96	\$128.72	\$128.72

December 11, 2012 is the start date for 2015 Complaints

1/4/2013	BILL	3679	R	31	0	0	719		1/30/2013	\$12.96	\$141.68	\$141.68
2/5/2013	BILL	3679	R	29	0	0	822		2/28/2013	\$12.96	\$154.64	\$154.64
3/5/2013	BILL	3679	R	31	0	0	904		3/28/2013	\$12.96	\$167.60	\$167.60
4/3/2013	BILL	3680	R	3	1	0.33	656		4/26/2013	\$1.67	\$169.27	\$169.27
8/21/2013	PAY							Check		(\$74.88)	\$94.39	\$94.39

Closing (Refinancing) on 12-27-2018

1/7/2021	LPC									\$1.41	\$95.80	\$95.80
2/6/2021	LPC									\$1.41	\$97.21	\$97.21
3/9/2021	LPC									\$1.41	\$98.62	\$98.62
4/8/2021	LPC									\$1.41	\$100.03	\$100.03
5/7/2021	LPC									\$1.41	\$101.44	\$101.44
6/5/2021	LPC									\$1.41	\$102.85	\$102.85
7/7/2021	LPC									\$1.41	\$104.26	\$104.26
8/5/2021	LPC									\$1.41	\$105.67	\$105.67
9/4/2021	LPC									\$1.41	\$107.08	\$107.08

Closing (Sale) on 3-31-2022

End of Apartment I4

Fairmount Manor
Excerpts from PGW Statements of Account

Apartment I11

Customer Name	From Date	To Date		
S B G MANAGEMENT	1/1/2008	12/16/2021		
Service Address	Account Number	S A Number	Meter	Rate/Class
641 N MARSHALL ST Apt I11 PHIL, PA 191232709	736586029	7680484338		

Apartment I11

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
2/3/2009	BILL	8776	R	285	0	0	3026		2/27/2009	\$115.56	\$115.56	\$115.56
3/5/2009	LPC									\$1.73	\$117.29	\$117.29
3/5/2009	BILL	8776	R	29	0	0	843		3/27/2009	\$12.84	\$130.13	\$130.13
3/7/2009	CANB									(\$12.84)	\$117.29	\$117.29
3/7/2009	LPCWVE									(\$1.73)	\$115.56	\$115.56
3/7/2009	BILL	8776	R	29	0	0	843		3/31/2009	\$12.84	\$128.40	\$128.40
4/3/2009	LPC									\$1.92	\$130.32	\$130.32
4/3/2009	BILL	8776	R	29	0	0	554		4/29/2009	\$12.84	\$143.16	\$143.16
5/4/2009	LPC									\$2.11	\$145.27	\$145.27
5/4/2009	BILL	8776	R	30	0	0	302		5/28/2009	\$12.84	\$158.11	\$158.11
6/4/2009	LPC									\$2.31	\$160.42	\$160.42
6/4/2009	BILL	8776	R	32	0	0	81		6/29/2009	\$12.84	\$173.26	\$173.26
7/3/2009	LPC									\$2.50	\$175.76	\$175.76
7/3/2009	BILL	8776	R	29	0	0	13		7/28/2009	\$12.84	\$188.60	\$188.60
8/4/2009	LPC									\$2.69	\$191.29	\$191.29
8/4/2009	BILL	8776	R	30	0	0	0		8/26/2009	\$12.84	\$204.13	\$204.13
9/2/2009	LPC									\$2.88	\$207.01	\$207.01
9/2/2009	BILL	8776	R	31	0	0	0		9/28/2009	\$12.84	\$219.85	\$219.85
10/2/2009	LPC									\$3.08	\$222.93	\$222.93
10/2/2009	BILL	8776	R	30	0	0	19		10/27/2009	\$12.84	\$235.77	\$235.77
10/31/2009	LPC									\$3.27	\$239.04	\$239.04
10/31/2009	BILL	8776	R	29	0	0	256		11/25/2009	\$12.93	\$251.97	\$251.97
12/3/2009	LPC									\$3.46	\$255.43	\$255.43
12/3/2009	BILL	8776	R	33	0	0	451		12/29/2009	\$12.96	\$268.39	\$268.39
1/4/2010	LPC									\$3.66	\$272.05	\$272.05

Apartment I11

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
1/4/2010	BILL	8776	R	30	0	0	860		1/28/2010	\$12.96	\$285.01	\$285.01
2/3/2010	LPC									\$3.85	\$288.86	\$288.86
2/3/2010	BILL	8776	R	32	0	0	1015		3/1/2010	\$12.96	\$301.82	\$301.82
3/4/2010	LPC									\$4.05	\$305.87	\$305.87
3/4/2010	BILL	8776	R	29	0	0	936		3/26/2010	\$12.96	\$318.83	\$318.83
4/2/2010	LPC									\$4.24	\$323.07	\$323.07
4/2/2010	BILL	8776	R	29	0	0	460		4/27/2010	\$12.96	\$336.03	\$336.03
5/4/2010	LPC									\$4.44	\$340.47	\$340.47
5/4/2010	BILL	8778	R	30	2	0.07	217		5/26/2010	\$17.15	\$357.62	\$357.62
6/3/2010	LPC									\$4.69	\$362.31	\$362.31
6/3/2010	BILL	8782	R	32	4	0.12	76		6/25/2010	\$20.89	\$383.20	\$383.20
7/1/2010	LPC									\$5.01	\$388.21	\$388.21
7/1/2010	BILL	8786	R	29	4	0.14	0		7/27/2010	\$19.40	\$407.61	\$407.61
8/3/2010	LPC									\$5.30	\$412.91	\$412.91
8/3/2010	BILL	8790	R	30	4	0.13	0		8/26/2010	\$19.40	\$432.31	\$432.31
9/1/2010	LPC									\$5.59	\$437.90	\$437.90
9/1/2010	BILL	8794	R	32	4	0.12	0		9/27/2010	\$19.40	\$457.30	\$457.30
10/2/2010	LPC									\$5.88	\$463.18	\$463.18
10/2/2010	BILL	8798	R	30	4	0.13	0		10/26/2010	\$19.86	\$483.04	\$483.04
11/2/2010	LPC									\$6.18	\$489.22	\$489.22
11/2/2010	BILL	8801	R	29	3	0.1	171		11/26/2010	\$18.14	\$507.36	\$507.36
12/1/2010	LPC									\$6.45	\$513.81	\$513.81
12/1/2010	BILL	8805	R	32	4	0.12	523		12/28/2010	\$19.86	\$533.67	\$533.67
1/4/2011	LPC									\$6.75	\$540.42	\$540.42
1/4/2011	BILL	8824	R	31	19	0.61	992		1/28/2011	\$42.25	\$582.67	\$582.67
2/2/2011	LPC									\$7.38	\$590.05	\$590.05
2/2/2011	BILL	8858	R	32	34	1.06	1132		2/28/2011	\$66.08	\$656.13	\$656.13
3/4/2011	LPC									\$8.37	\$664.50	\$664.50
3/4/2011	BILL	8881	R	30	23	0.77	817		3/29/2011	\$51.22	\$715.72	\$715.72
4/1/2011	LPC									\$9.14	\$724.86	\$724.86
4/1/2011	BILL	8896	R	28	15	0.54	557		4/27/2011	\$39.16	\$764.02	\$764.02
5/3/2011	LPC									\$9.73	\$773.75	\$773.75
5/3/2011	BILL	8907	R	32	11	0.34	287		5/26/2011	\$32.84	\$806.59	\$806.59

Apartment I11

Transaction Date	Transaction Type	Read Reading	Read Code	# of Days	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
6/2/2011	LPC									\$10.22	\$816.81	\$816.81
6/2/2011	BILL	8912	R	30	5	0.17	44		6/27/2011	\$22.41	\$839.22	\$839.22
7/1/2011	LPC									\$10.56	\$849.78	\$849.78
7/1/2011	BILL	8917	R	29	5	0.17	0		7/27/2011	\$21.40	\$871.18	\$871.18
8/2/2011	LPC									\$10.88	\$882.06	\$882.06
8/2/2011	BILL	8922	R	32	5	0.16	0		8/25/2011	\$21.40	\$903.46	\$903.46
9/1/2011	LPC									\$11.20	\$914.66	\$914.66
9/1/2011	BILL	8926	R	29	4	0.14	0		9/27/2011	\$19.71	\$934.37	\$934.37
10/3/2011	LPC									\$11.49	\$945.86	\$945.86
10/3/2011	BILL	8931	R	31	5	0.16	18		10/26/2011	\$21.19	\$967.05	\$967.05
11/1/2011	LPC									\$11.81	\$978.86	\$978.86
11/1/2011	BILL	8941	R	31	10	0.32	234		11/28/2011	\$29.73	\$1,008.59	\$1,008.59
12/1/2011	LPC									\$12.26	\$1,020.85	\$1,020.85
12/1/2011	BILL	8956	R	30	15	0.5	397		12/28/2011	\$39.75	\$1,060.60	\$1,060.60

Closing (Refinancing) on 12-28-2011

1/4/2012	LPC									\$12.85	\$1,073.45	\$1,073.45
1/4/2012	BILL	8978	R	30	22	0.73	653		1/30/2012	\$51.57	\$1,125.02	\$1,125.02
2/2/2012	LPC									\$13.63	\$1,138.65	\$1,138.65
2/2/2012	BILL	9007	R	33	29	0.88	853		2/28/2012	\$63.71	\$1,202.36	\$1,202.36
3/5/2012	LPC									\$14.58	\$1,216.94	\$1,216.94
3/5/2012	BILL	9028	R	30	21	0.7	723		3/28/2012	\$49.36	\$1,266.30	\$1,266.30
4/4/2012	LPC									\$15.32	\$1,281.62	\$1,281.62
4/4/2012	BILL	9040	R	31	12	0.39	381		4/30/2012	\$34.49	\$1,316.11	\$1,316.11
4/9/2012	PAY							Check		(\$935.84)	\$380.27	\$380.27
4/9/2012	PAY							Check		(\$270.85)	\$109.42	\$109.42
5/3/2012	LPC									\$1.64	\$111.06	\$111.06
5/3/2012	BILL	9047	R	30	7	0.23	275		5/29/2012	\$23.78	\$134.84	\$134.84
6/5/2012	LPC									\$1.99	\$136.83	\$136.83
6/5/2012	BILL	9051	R	30	4	0.13	26		6/28/2012	\$18.99	\$155.82	\$155.82
7/3/2012	LPC									\$2.28	\$158.10	\$158.10
7/3/2012	BILL	9055	R	31	4	0.13	7		7/27/2012	\$18.82	\$176.92	\$176.92

Apartment I11

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
8/2/2012	LPC									\$2.56	\$179.48	\$179.48
8/2/2012	BILL	9059	R	30	4	0.13	0		8/27/2012	\$18.82	\$198.30	\$198.30
9/4/2012	LPC									\$2.84	\$201.14	\$201.14
9/4/2012	BILL	9063	R	30	4	0.13	0		9/27/2012	\$18.82	\$219.96	\$219.96
10/3/2012	LPC									\$3.12	\$223.08	\$223.08
10/3/2012	BILL	9067	R	32	4	0.12	17		10/26/2012	\$19.04	\$242.12	\$242.12
11/1/2012	LPC									\$3.41	\$245.53	\$245.53
11/1/2012	BILL	9070	R	29	3	0.1	193		11/28/2012	\$17.52	\$263.05	\$263.05
12/4/2012	LPC									\$3.67	\$266.72	\$266.72
12/4/2012	BILL	9074	R	33	4	0.12	663		12/31/2012	\$19.07	\$285.79	\$285.79

December 11, 2012 is the start date for 2015 Complaints

1/4/2013	LPC									\$3.96	\$289.75	\$289.75
1/4/2013	BILL	9074	R	31	0	0	719		1/30/2013	\$12.96	\$302.71	\$302.71
2/5/2013	LPC									\$4.15	\$306.86	\$306.86
2/5/2013	BILL	9091	R	12	17	1.42	822		2/28/2013	\$30.10	\$336.96	\$336.96
3/5/2013	LPC									\$4.61	\$341.57	\$341.57
4/3/2013	LPC									\$4.61	\$346.18	\$346.18
5/3/2013	LPC									\$4.61	\$350.79	\$350.79
6/4/2013	LPC									\$4.61	\$355.40	\$355.40
7/2/2013	LPC									\$4.61	\$360.01	\$360.01
8/2/2013	LPC									\$4.61	\$364.62	\$364.62
8/21/2013	PAY							Check		(\$155.17)	\$209.45	\$209.45
9/4/2013	LPC									\$3.14	\$212.59	\$212.59
10/2/2013	LPC									\$3.14	\$215.73	\$215.73
11/1/2013	LPC									\$3.14	\$218.87	\$218.87
12/3/2013	LPC									\$3.14	\$222.01	\$222.01
1/3/2014	LPC									\$3.14	\$225.15	\$225.15
2/4/2014	LPC									\$3.14	\$228.29	\$228.29
3/6/2014	LPC									\$3.14	\$231.43	\$231.43
4/4/2014	LPC									\$3.14	\$234.57	\$234.57
5/3/2014	LPC									\$3.14	\$237.71	\$237.71

Apartment I11

Transaction Date	Transaction Type	Read Reading	Read Code	# of Days	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
6/4/2014	LPC									\$3.14	\$240.85	\$240.85
7/3/2014	LPC									\$3.14	\$243.99	\$243.99
8/2/2014	LPC									\$3.14	\$247.13	\$247.13
9/3/2014	LPC									\$3.14	\$250.27	\$250.27
10/2/2014	LPC									\$3.14	\$253.41	\$253.41
10/31/2014	LPC									\$3.14	\$256.55	\$256.55
12/3/2014	LPC									\$3.14	\$259.69	\$259.69
1/3/2015	LPC									\$3.14	\$262.83	\$262.83
2/3/2015	LPC									\$3.14	\$265.97	\$265.97
3/4/2015	LPC									\$3.14	\$269.11	\$269.11
4/2/2015	LPC									\$3.14	\$272.25	\$272.25
5/2/2015	LPC									\$3.14	\$275.39	\$275.39
6/2/2015	LPC									\$3.14	\$278.53	\$278.53
7/1/2015	LPC									\$3.14	\$281.67	\$281.67
8/4/2015	LPC									\$3.14	\$284.81	\$284.81
9/1/2015	LPC									\$3.14	\$287.95	\$287.95
10/1/2015	LPC									\$3.14	\$291.09	\$291.09
10/31/2015	LPC									\$3.14	\$294.23	\$294.23
12/1/2015	LPC									\$3.14	\$297.37	\$297.37
1/5/2016	LPC									\$3.14	\$300.51	\$300.51
2/2/2016	LPC									\$3.14	\$303.65	\$303.65
3/2/2016	LPC									\$3.14	\$306.79	\$306.79
4/2/2016	LPC									\$3.14	\$309.93	\$309.93
5/3/2016	LPC									\$3.14	\$313.07	\$313.07
6/2/2016	LPC									\$3.14	\$316.21	\$316.21
7/1/2016	LPC									\$3.14	\$319.35	\$319.35
8/2/2016	LPC									\$3.14	\$322.49	\$322.49
8/31/2016	LPC									\$3.14	\$325.63	\$325.63
10/1/2016	LPC									\$3.14	\$328.77	\$328.77
10/31/2016	LPC									\$3.14	\$331.91	\$331.91
12/1/2016	LPC									\$3.14	\$335.05	\$335.05
1/4/2017	LPC									\$3.14	\$338.19	\$338.19
2/2/2017	LPC									\$3.14	\$341.33	\$341.33

Apartment I11

Transaction Date	Transaction Type	Read Reading	# of Code	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
3/4/2017	LPC								\$3.14	\$344.47	\$344.47
4/4/2017	LPC								\$3.14	\$347.61	\$347.61
5/2/2017	LPC								\$3.14	\$350.75	\$350.75
6/1/2017	LPC								\$3.14	\$353.89	\$353.89
6/30/2017	LPC								\$3.14	\$357.03	\$357.03
8/1/2017	LPC								\$3.14	\$360.17	\$360.17
8/31/2017	LPC								\$3.14	\$363.31	\$363.31
10/3/2017	LPC								\$3.14	\$366.45	\$366.45
10/31/2017	LPC								\$3.14	\$369.59	\$369.59
12/2/2017	LPC								\$3.14	\$372.73	\$372.73
1/4/2018	LPC								\$3.14	\$375.87	\$375.87
1/11/2018	PAY						Check		(\$111.88)	\$263.99	\$263.99
2/3/2018	LPC								\$3.14	\$267.13	\$267.13
3/6/2018	LPC								\$3.14	\$270.27	\$270.27
4/5/2018	LPC								\$3.14	\$273.41	\$273.41
5/4/2018	LPC								\$3.14	\$276.55	\$276.55
6/5/2018	LPC								\$3.14	\$279.69	\$279.69
7/4/2018	LPC								\$3.14	\$282.83	\$282.83
8/3/2018	LPC								\$3.14	\$285.97	\$285.97
9/5/2018	LPC								\$3.14	\$289.11	\$289.11
10/3/2018	LPC								\$3.14	\$292.25	\$292.25
11/2/2018	LPC								\$3.14	\$295.39	\$295.39
12/4/2018	LPC								\$3.14	\$298.53	\$298.53

Closing (Refinancing) on 12-27-2018

1/5/2019	LPC								\$3.14	\$301.67	\$301.67
2/5/2019	LPC								\$3.14	\$304.81	\$304.81
3/6/2019	LPC								\$3.14	\$307.95	\$307.95
4/4/2019	LPC								\$3.14	\$311.09	\$311.09
5/4/2019	LPC								\$3.14	\$314.23	\$314.23
6/5/2019	LPC								\$3.14	\$317.37	\$317.37
7/4/2019	LPC								\$3.14	\$320.51	\$320.51

Apartment I11

Transaction Date	Transaction Type	Read Reading	# of Code	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
8/3/2019	LPC								\$3.14	\$323.65	\$323.65
9/5/2019	LPC								\$3.14	\$326.79	\$326.79
10/4/2019	LPC								\$3.14	\$329.93	\$329.93
11/2/2019	LPC								\$3.14	\$333.07	\$333.07
12/4/2019	LPC								\$3.14	\$336.21	\$336.21
1/7/2020	LPC								\$3.14	\$339.35	\$339.35
2/6/2020	LPC								\$3.14	\$342.49	\$342.49
3/6/2020	LPC								\$3.14	\$345.63	\$345.63
1/7/2021	LPC								\$3.14	\$348.77	\$348.77
2/6/2021	LPC								\$3.14	\$351.91	\$351.91
3/9/2021	LPC								\$3.14	\$355.05	\$355.05
4/8/2021	LPC								\$3.14	\$358.19	\$358.19
5/7/2021	LPC								\$3.14	\$361.33	\$361.33
6/5/2021	LPC								\$3.14	\$364.47	\$364.47
7/7/2021	LPC								\$3.14	\$367.61	\$367.61
8/5/2021	LPC								\$3.14	\$370.75	\$370.75
9/4/2021	LPC								\$3.14	\$373.89	\$373.89

Closing (Sale) on 3-31-2022

End of Apartment I11

BLC-23

Fairmount Manor – Customer of Record for Apartment Accounts

Fairmount Manor
Customer of Record for Apartment Accounts

Building/ Apartment	PGW Customer of Record	Service Date		Date of Last Bill Issued To SBG	Payments Made by SBG Exhibit BLC-20			Outstanding Balance Exhibit BLC-20
		Start	End		9-Apr-12	** 21-Aug-13	11-Jan-18	
H2 634 N. Marshall	Tenant	5-Apr-12	16-Apr-15					
	SBG	8-Jan-08	21-Jul-08	16-Aug-08 *	(\$113.30)	(\$1.32)		\$3.51
								(\$24.33)
H4 634 N. Marshall	Tenant	3-Oct-08	20-Jun-11					
	SBG	8-Jan-08	3-Oct-08	6-Oct-08 *	(\$786.90)	(\$8.19)		\$11.67
								(\$169.01)
H8 634 N. Marshall	SBG	25-Oct-18	5-Aug-19	* 5-Sep-19				\$1,102.30
	Tenant	18-Jan-11	5-Oct-16					
	Tenant	9-Jan-08	2-May-10					
	SBG	8-Jan-08	9-Jan-08					
H12 634 N. Marshall	Tenant	13-Jun-08	9-Apr-21					
	SBG	8-Jan-08	13-Jun-08	17-Jun-08 *	(\$865.67)	(\$10.41)		\$32.48
								(\$185.91)
I2 641 N. Marshall	Tenant	1-Jan-11	28-Dec-12					
	SBG	22-Apr-08	1-Jan-11	2-Feb-11 *	(\$626.39)	(\$8.30)		\$107.08
								(\$135.33)
I4 641 N. Marshall	Tenant	7-Mar-13	29-Jun-18					
	SBG	22-Apr-08	7-Mar-13	* 3-Apr-13	(\$712.07)	(\$74.88)		\$25.25
								(\$157.79)
I11 641 N. Marshall	Tenant	15-Jan-13	12-Sep-16					
	SBG	23-Apr-08	15-Jan-13	* 5-Feb-13	(\$935.84)	(\$155.17)	(\$111.88)	\$373.89
								(\$270.85)

Building/ Apartment	PGW Customer of Record	Service Date		Date of Last Bill Issued To SBG	Payments Made by SBG Exhibit BLC-20			Outstanding Balance Exhibit BLC-20
		Start	End		9-Apr-12	** 21-Aug-13	11-Jan-18	

Subtotals (\$4,983.39) (\$258.27) (\$111.88)

Total Payments Made by SBG (\$5,353.54) ***

Outstanding Balance Still Owed by SBG \$1,656.18

Notes

- * Bills issued before the start date (December 11, 2012) for the 2015 Complaints should be excluded from consideration
- ** Payments made by SBG on April 9, 2012 are before the start date (December 11, 2012) for the 2025 Complaints and should be excluded from consideration
- *** Exhibit SAP-4 lists this amount as \$7,009.70.

BLC-24

Fairmount Court – Summaries of Real Estate Transactions

A	B	C	D	E	F	G	H	I	J	K	L	M	N	
1	Fairmount Court													
2														
3	Judgments (docketed liens) organized by status date) showing real estate transactions								Summary of real estate transactions					
4														
5	#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details							
6														
7														
8	December 11, 2012 is the start date for the 2015 PUC Complaints								December 11, 2012 is the start date for the 2015 PUC Complaints					
9														
10	128	Fairmount Court	121030943	October 17, 2012	\$3,635.78	Satisfied	August 22, 2013							
11	136	Fairmount Court	130730649	July 11, 2013	\$2,106.80	Satisfied	August 22, 2013							
12	137	Fairmount Court	130730660	July 11, 2013	\$2,134.45	Satisfied	August 22, 2013							
13	142	Fairmount Court	130731298	July 17, 2013	\$2,664.69	Satisfied	August 22, 2013							
14	133	Fairmount Court	130730657	July 11, 2013	\$1,827.76	Satisfied	August 23, 2013							
15	134	Fairmount Court	130730658	July 11, 2013	\$1,999.55	Satisfied	August 23, 2013							
16	135	Fairmount Court	130730662	July 11, 2013	\$2,095.53	Satisfied	August 23, 2013							
17	138	Fairmount Court	130730650	July 11, 2013	\$3,062.55	Satisfied	August 23, 2013							
18	139	Fairmount Court	130730661	July 11, 2013	\$3,906.26	Satisfied	August 23, 2013							
19	143	Fairmount Court	130731297	July 17, 2013	\$3,540.63	Satisfied	August 23, 2013							
20	125	Fairmount Court	121030750	October 16, 2012	\$2,638.12	Vacated	August 30, 2013							
21	126	Fairmount Court	121030944	October 17, 2012	\$2,264.88	Vacated	August 30, 2013							
22	127	Fairmount Court	121030937	October 17, 2012	\$3,362.58	Vacated	August 30, 2013							
23	129	Fairmount Court	121031117	October 20, 2012	\$3,819.83	Vacated	August 30, 2013							
24	131	Fairmount Court	121031131	October 20, 2012	\$4,188.98	Vacated	August 30, 2013							
25														
26	146	Fairmount Court	140430343	April 7, 2014	\$723.67	Satisfied	August 5, 2014							
27	144	Fairmount Court	131030112	October 8, 2013	\$708.35	Satisfied	August 15, 2014							
28	145	Fairmount Court	140430342	April 5, 2014	\$633.22	Satisfied	August 15, 2014							
29														
30	April 19, 2016 Closing on refinancing of Fairmount Court's properties as well as other properties owned by an undisclosed entity								HUD-1 Settlement Sheet, withheld \$82,000.00					
31														
32	162	Fairmount Court	160430856	April 19, 2016	\$2,023.87	Vacated	June 1, 2016			\$82,000.00	Held for PGW			
33														
34														
35														
36														
37														
38														
39														
40														
41														
42	March 28, 2018 Closing on sale of Fairmount Court's properties								HUD-1 Settlement Sheet, withheld \$36,342.89 Exhibit SAP-3					
43														
44										\$32,712.73	Liens		Exhibit SAP-3	
45										\$3,630.16	Liens		Exhibit SAP-3	
46														
47											Closing	28-Mar-18		
48														
49											Pay-Off Request Received	1-Aug-18	Certain Accounts Only	
50											Pay-Off Request Received	28-Dec-18	Certain Accounts Only	
51											PGW Response to Pay-Off Request	\$17,762.35	28-Dec-18	Certain Accounts Only
52														
53														
54														
55														
56														
57														
58														
59	160	Fairmount Court	150830021	August 4, 2015	\$6,112.33	Vacated	August 3, 2018							
60	161	Fairmount Court	160331623	March 24, 2016	\$965.30	Vacated	August 3, 2018							
61														
62														

A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Fairmount Court												
2													
3	Judgments (docketed liens) organized by status date) showing real estate transactions							Summary of real estate transactions					
4													
5	#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details						
63	151	Fairmount Court	140733016	July 23, 2014	\$3,137.81	Vacated	January 1, 2019						
64													
65	156	Fairmount Court	140930605	September 9, 2014	\$1,297.54	Vacated	September 23, 2022						
66	157	Fairmount Court	140930614	September 9, 2014	\$1,503.19	Vacated	September 23, 2022						
67	158	Fairmount Court	140930613	September 9, 2014	\$355.93	Vacated	September 23, 2022						
68	159	Fairmount Court	150630313	June 5, 2015	\$623.30	Vacated	September 23, 2022						
69	149	Fairmount Court	140733008	July 23, 2014	\$2,563.12	Vacated	October 14, 2022						
70	150	Fairmount Court	140733007	July 23, 2014	\$2,729.80	Vacated	October 14, 2022						
71	152	Fairmount Court	140733015	July 23, 2014	\$3,683.84	Vacated	October 14, 2022						
72	153	Fairmount Court	140732953	July 23, 2014	\$3,763.89	Vacated	October 14, 2022						
73	154	Fairmount Court	140732990	July 23, 2014	\$4,866.36	Vacated	October 14, 2022						
74													
75													
76													
77	147	Fairmount Court	unknown*	April 23, 2014	\$3,246.76								
78	148	Fairmount Court	unknown*	April 23, 2014	\$3,526.91								
79	155	Fairmount Court	unknown*	August 1, 2014	\$355.93								

BLC-25

Fairmount Court – Summary of Billing and Payment Information

**Fairmount Court
Summary of Billing and Payment Information**

Address	Gas Account Status	SA Reference	Outstanding Balance	Date of Property Sale	
700 N. Marshall	Closed 215659749	Prior SA 8938394971	\$0.00	28-Mar-18	
702 N. Marshall	Closed 215659749	Prior SA 1882249424	\$17,762.35	28-Mar-18	← Testimony Adjusts
704 N. Marshall	Closed 156030558	Prior SA 9834719279	\$9,721.35	28-Mar-18	
		Total for Fairmount Court	\$27,483.70		

Fairmount Court
Excerpts from PGW Statements of Account

700 N. Marshall Street

Fairmount Court's Account for 700 N. Marshall Street

Customer Name	From Date	To Date		
S B G Management	3/24/2005	9/22/2021		
Service Address	Account Number	S A Number	Meter	Rate/Class
700 N MARSHALL ST PHIL, PA 191232710	215659749	8938394971		

700 N. Marshall Street

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
4/5/2006	BILL	65158	R	31	128	4.13	557		5/1/2006	\$284.33	\$1,723.60	\$1,723.60
4/7/2006	BILL	65167	R	2	9	4.5	37		5/3/2006	\$18.49	\$1,742.09	\$1,742.09
4/26/2006	PAY							Check		(\$496.93)	\$1,245.16	\$1,245.16
5/8/2006	LPC									\$18.67	\$1,263.83	\$1,263.83
5/23/2006	PAY							Check		(\$358.67)	\$905.16	\$905.16
9/6/2006	LPC									\$13.57	\$959.44	\$959.44
9/11/2006	PAY							Check		(\$370.92)	\$588.52	\$588.52
10/5/2006	LPC									\$8.82	\$597.34	\$597.34
11/4/2006	LPC									\$8.82	\$606.16	\$606.16
12/6/2006	LPC									\$8.82	\$614.98	\$614.98
1/9/2007	LPC									\$8.82	\$623.80	\$623.80
1/19/2007	PAY							Check		(\$284.36)	\$339.44	\$339.44
4/9/2007	LPC									\$5.09	\$354.71	\$354.71
5/2/2007	PAY							Check		(\$344.53)	\$10.18	\$10.18
5/7/2008	LPC									\$0.15	\$12.13	\$12.13
5/29/2008	PAY							Check		(\$2.96)	\$9.17	\$9.17
1/6/2010	LPC									\$0.13	\$11.77	\$11.77
1/11/2010	PAY							Check		(\$11.64)	\$0.13	\$0.13

700 N. Marshall Street

Transaction Date	Transaction Type	Read Reading	Read Code	# of Days	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
7/6/2010	LPC									\$0.00	\$0.13	\$0.13
7/22/2010	PAY							Check		(\$0.13)	\$0.00	\$0.00

Closing (Sale) on 3-28-2018

End for 700 N. Marshall Street

Fairmount Court
Excerpts from PGW Statements of Account

702 N. Marshall Street

Fairmount Court's Account for 702 N. Marshall Street

Customer Name	From Date	To Date		
S B G Management	4/9/2001	9/22/2021		
Service Address	Account Number	S A Number	Meter	Rate/Class
702 N MARSHALL ST Apt BLDG J PHIL, PA 191232710	215659749	1882249424		

702 N. Marshall Street

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
8/6/2013	BILL	827	R	30	0	0	0		8/29/2013	\$20.03	\$2,919.63	\$2,919.63
8/21/2013	PAY							Check		(\$2,664.69)	\$254.94	\$254.94
1/9/2018	LPC									\$150.98	\$14,376.26	\$14,376.26
1/12/2018	PAY							Check		(\$501.00)	\$13,875.26	\$13,875.26
3/7/2018	LPC									\$163.68	\$15,034.45	\$15,034.45
3/7/2018	BILL	8454	R	29	315	10.86	657		4/2/2018	\$481.16	\$15,515.61	\$15,515.61

Closing (Sale) on 3-28-2018												
4/7/2018	LPC									\$170.90	\$15,686.51	\$15,686.51
4/7/2018	BILL	8801	R	32	347	10.84	780		5/1/2018	\$425.69	\$16,112.20	\$16,112.20
5/8/2018	LPC									\$177.29	\$16,289.49	\$16,289.49
5/8/2018	BILL	8801	R	29	0	0	383		6/1/2018	\$27.47	\$16,316.96	\$16,316.96
6/7/2018	LPC									\$177.70	\$16,494.66	\$16,494.66
6/7/2018	BILL	8801	R	30	0	0	34		6/29/2018	\$27.47	\$16,522.13	\$16,522.13
7/7/2018	LPC									\$178.11	\$16,700.24	\$16,700.24
7/7/2018	BILL	8801	R	31	0	0	7		7/31/2018	\$27.47	\$16,727.71	\$16,727.71
8/7/2018	LPC									\$178.52	\$16,906.23	\$16,906.23
8/7/2018	BILL	8801	R	30	0	0	0		8/30/2018	\$27.47	\$16,933.70	\$16,933.70
9/7/2018	LPC									\$178.93	\$17,112.63	\$17,112.63
9/7/2018	BILL	8801	R	30	0	0	0		10/1/2018	\$27.47	\$17,140.10	\$17,140.10
10/5/2018	LPC									\$179.35	\$17,319.45	\$17,319.45
10/5/2018	BILL	8801	R	32	0	0	13		10/30/2018	\$27.45	\$17,346.90	\$17,346.90

702 N. Marshall Street

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
11/6/2018	LPC									\$179.76	\$17,526.66	\$17,526.66
11/6/2018	BILL	8801	R	29	0	0	257		12/3/2018	\$27.17	\$17,553.83	\$17,553.83
12/5/2018	LPC									\$180.17	\$17,734.00	\$17,734.00
12/5/2018	BILL	8801	R	30	0	0	632		1/2/2019	\$27.17	\$17,761.17	\$17,761.17
12/18/2018	BILL	8802	R	14	1	0.07	383		1/15/2019	\$1.18	\$17,762.35	\$17,762.35
4/16/2019	WO									(\$17,762.35)	\$0.00	\$0.00

← Testimony Adjusts

End for 702 N. Marshall Street

Fairmount Court
Excerpts from PGW Statements of Account

704 N. Marshall Street

Fairmount Court's Account for 704 N. Marshall Street

Service Address	Account Number	S A Number	Meter	Rate/Class
704 N MARSHALL ST PHIL, PA 191232710	156030558	9834719279		

704 N. Marshall Street

Transaction Date	Transaction Type	Read Reading	Read Code	# of Days	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
5/2/2008	BILL	4577	R	29	104	3.59	256		5/28/2008	\$226.20	\$4,334.82	\$4,334.82
5/29/2008	PAY							Check		(\$500.00)	\$3,834.82	\$3,834.82
1/6/2010	BILL	7214	R	16	210	13.12	394		2/1/2010	\$354.65	\$9,721.35	\$9,721.35
5/3/2010	WO									(\$9,721.35)	\$0.00	\$0.00

Closing (Sale) on 3-28-2018

End for 704 N. Marshall Street

BLC-26

Fern Rock – Summaries of Real Estate Transactions

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Fern Rock												
2													
3	Judgments (docketed liens) organized by status date) showing real estate transactions							Summary of real estate transactions					
4													
5	#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details						
6													
7													
8	February 13, 2001 Closing on refinancing of Fern Rock's properties												
9													
10													
11	December 5, 2003 Closing on refinancing of Fern Rock's properties												
12													
13	1	Fern Rock Gardens	100230083	February 1, 2010	\$3,933.44	Satisfied	December 18, 2010						
14													
15	2	Fern Rock Gardens	100230085	February 2, 2010	\$3,423.68	Satisfied	June 18, 2011						
16													
17	3	Fern Rock Gardens	100230084	February 2, 2010	\$9,100.60	Satisfied	August 18, 2011						
18													
19	6	Fern Rock	100632105	June 18, 2010	\$3,905.89	Satisfied	November 24, 2011						
20													
21	December 11, 2012 is the start date for the 2015 PUC Complaints							December 11, 2012 is the start date for the 2015 PUC Complaints					
22													
23	4	Fern Rock Gardens	100230086	February 2, 2010	\$16,194.47	Satisfied	August 22, 2013						
24	5	Fern Rock Gardens	100330941	March 16, 2010	\$2,057.09	Satisfied	August 22, 2013						
25	10	Fern Rock	110231090	February 11, 2011	\$13,249.62	Satisfied	August 22, 2013						
26	36	Fern Rock	130730622	July 11, 2013	\$11,809.69	Satisfied	August 23, 2013						
27	37	Fern Rock	130730623	July 11, 2013	\$9,987.32	Satisfied	August 23, 2013						
28	38	Fern Rock	130730631	July 11, 2013	\$15,585.79	Satisfied	August 23, 2013						
29													
30	October 24, 2013 Closing on refinancing of Fern Rock's properties							HUD-1 Settlement Sheet, withheld		\$275,000.00		SBG Exhibit SAP-3	
31													
32										Closing		24-Oct-13	SBG Exhibit SAP-3
33													
34										No pay-off Request was received by PGW			
35													
36										Payments of \$234,578.13	received by PGW on	March 2014	SBG St. No. 2 at 17-18
37													
38										\$192,475.99	XFER on	13-Mar-14	Exhibit SAP-2
39										\$3,598.67	XFER on	19-Mar-14	Exhibit SAP-2
40										\$38,503.47	XFER on	31-Mar-14	Exhibit SAP-2
41													
42										Total Applied by PGW	\$234,578.13	for Fern Rock	Exhibit SAP-2
43													
44										"Missing" Escrow Amount Claimed by SBG	\$82,524.01		SBG St. No.2 at 17
45													
46	8	Fern Rock	110231082	February 11, 2011	\$6,773.19	Vacated	May 14, 2014						
47	9	Fern Rock	110231079	February 11, 2011	\$8,600.17	Vacated	May 14, 2014						
48	12	Fern Rock	110731728	July 20, 2011	\$3,081.26	Vacated	May 14, 2014						
49	13	Fern Rock	110731726	July 20, 2011	\$5,511.39	Vacated	May 14, 2014						
50	14	Fern Rock	110731727	July 20, 2011	\$8,229.43	Vacated	May 14, 2014						
51	15	Fern Rock	110731729	July 20, 2011	\$10,914.08	Vacated	May 14, 2014						
52	16	Fern Rock	110831150	August 10, 2011	\$275.83	Vacated	May 14, 2014						
53	17	Fern Rock	110831149	August 10, 2011	512.54	Vacated	May 14, 2014						
54	18	Fern Rock	110831148	August 10, 2011	\$709.08	Vacated	May 14, 2014						
55	19	Fern Rock	110831147	August 10, 2011	\$1,185.86	Vacated	May 14, 2014						
56	20	Fern Rock	111031719	October 22, 2011	\$545.12	Vacated	May 14, 2014						
57	21	Fern Rock	111031763	October 22, 2011	\$770.81	Vacated	May 14, 2014						
58	22	Fern Rock	111031718	October 22, 2011	1,419.05	Vacated	May 14, 2014						
59	23	Fern Rock	111031897	October 22, 2011	\$3,245.83	Vacated	May 14, 2014						
60	24	Fern Rock	111230262	December 6, 2011	\$2,397.94	Vacated	May 14, 2014						
61	25	Fern Rock	120230543	February 9, 2012	\$3,086.87	Vacated	May 14, 2014						

	A	B	C	D	E	F	G	H	I	J	K	L	M	
1	Fern Rock													
2														
3	Judgments (docketed liens) organized by status date showing real estate transactions								Summary of real estate transactions					
4														
5	#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details							
62	28	Fern Rock	120230544	February 9, 2012	\$5,619.37	Vacated	May 14, 2014							
63	27	Fern Rock	120230573	February 9, 2012	\$6,392.58	Vacated	May 14, 2014							
64	28	Fern Rock	120230545	February 9, 2012	\$12,122.74	Vacated	May 14, 2014							
65	29	Fern Rock	120532600	May 23, 2012	\$1,618.48	Vacated	May 14, 2014							
66	30	Fern Rock	120532625	May 23, 2012	\$3,897.91	Vacated	May 14, 2014							
67	31	Fern Rock	120532632	May 23, 2012	\$6,860.69	Vacated	May 14, 2014							
68	32	Fern Rock	120631620	June 19, 2012	\$469.12	Vacated	May 14, 2014							
69	33	Fern Rock	120631642	June 19, 2012	\$575.39	Vacated	May 14, 2014							
70	34	Fern Rock	120631639	June 19, 2012	\$2,427.95	Vacated	May 14, 2014							
71	35	Fern Rock	120731965	July 21, 2012	\$2,896.95	Vacated	May 14, 2014							
72	11	Fern Rock	110231081	February 22, 2011	\$28,891.52	Vacated	May 24, 2014							
73														
74	40	Fern Rock	140732941	July 23, 2014	\$4,911.49	Satisfied	September 26, 2014							
75														
76	July 23 2019 Closing on MULTI-PROPERTY refinancing By Fern Rock, Marchwood, Oak Lane, Simon Garden and Five (5) other Property Groups								HUD-1 Settlement Sheet, withheld		\$811,979.45		SBG St. No. 2 at 17	
77	39	Fern Rock	140732940	July 23, 2014	\$5,851.03	Satisfied	August 3, 2019							
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85	No pay-off Request was received by PGW													
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	A	B	C	D	E	F	G	H	I	J	K	L	M	
1	Fern Rock													
2														
3	Judgments (docketed liens) organized by status date) showing real estate transactions							Summary of real estate transactions						
4														
5	#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details							
117								SA: 5910043047					Exhibit SAP-2 at 273	
118									\$14,924.70	for Unpaid Gas Charges				
119									\$2,709.45	for Unpaid LPCs				
120								6731 Musgrave St, A	\$5.03	Applied on	1-Aug-19		Exhibit BLC-36	
121								SA: 2397590551						
122									\$3.34	for Unpaid Gas Charges				
123									\$1.69	for Unpaid LPCs				
124														
125									Note: The Older Prior SA was not provided in the account summaries compiled in Exhibit SAP-2 because it was paid and closed in 2018.					
126														
127								6731 Musgrave St, A	\$24,384.30	Applied on	1-Aug-19		Exhibit BLC-36	
128								SA: 4395848077					Exhibit SAP-2 at 273	
129									\$21,672.29	for Unpaid Gas Charges				
130									\$2,712.01	for Unpaid LPCs				
131														
132								6732 Chew Ave, M2	\$9,966.42	Applied on	1-Aug-19		Exhibit BLC-36	
133													Exhibit SAP-2 at 273	
134									\$8,400.52	for Unpaid Gas Charges				
135									\$1,565.90	for Unpaid LPCs				
136														
137														
138														
139								"Missing" Escrow Amount Claimed by SBG	\$418,552.24				SBG St. No.2 at 7	
140														
141														
142														
143														
144	May 12, 2022 Closing on refinancing of Fern Rock's properties							HUD-1 Settlement Sheet,	withheld	\$38,466.62				SBG St. No. 2 at 17
145									\$4,015.31	Philadelphia Revenue Department			Exhibit SAP-13	
146									\$23,370.37	Philadelphia Revenue Department			Exhibit SAP-13	
147									\$11,080.94	Philadelphia Revenue Department			Exhibit SAP-13	
148														
149														
150										Closing	12-May-22			
151														
152									No pay-off request was received by PGW					
153														
154									Payment of	\$8,620.18	received by PGW on	12-Jul-22	Exhibit BLC-27	
155														
156									Total Applied by PGW	\$8,620.18				
157														
158								920-HH	\$2,051.42	Applied on	12-Jul-22		Exhibit BLC-27	
159								920-AWH	\$3,284.38	Applied on	12-Jul-22		Exhibit BLC-27	
160								934-AWH	\$3,284.38	Applied on	12-Jul-22		Exhibit BLC-27	
161														
162								"Missing" Escrow Amount Claimed by SBG	None					
163														
164	42	Fern Rock	140732998	July 23, 2014	\$11,080.94	Vacated	October 14, 2022							
165	41	Fern Rock	140732997	July 23, 2014	\$23,370.37	Vacated	September 23, 2022							
166														
167	7	Fern Rock	100731208	July 10, 2010	\$4,015.31	Satisfied	January 4, 2024							

BLC-27

Fern Rock – Summary of Billing and Payment Information

Fern Rock
Summary of Billing and Payment Information

	Address	Gas Account Status	SA Reference	Outstanding Balance	Date of Last Refinancing
HH	920-932 W. Godfrey	Active 253720512	Active SA 9935030987	\$356,449.20	12-May-22
			Sub-total, HH 920-932 W. Godfrey	\$356,449.20	
AWH	920-932 W. Godfrey	Active 719354604	Active SA 3784059316 Prior SA 5597548861 Prior SA 939815796 Prior SA 3839945888	\$4,309.21 \$241,495.16 \$217.38	12-May-22
			Sub-total, AWH 920-932 W. Godfrey	\$246,021.75	
HH	934-938 W. Godfrey	Closed 23444792	Prior SA 6679618097 Prior SA 7213761162	\$55,707.17	12-May-22
			Sub-total, HH 934-938 W. Godfrey	\$55,707.17	
AWH	934-938 W. Godfrey	Active 719354604	Active SA 5109682157 Prior SA 3180575955 Prior SA 1012982783	\$77,155.74 \$47.85 \$3,482.49	12-May-22
			Sub-total, AWH 934-938 W. Godfrey	\$80,686.08	
			Total for Fern Rock	\$738,864.20	

Fern Rock
Excerpts from PGW Statements of Account

920-932 W. Godfrey, HH
To September 2021

Fern Rock's "HH" Account for 920-932 W. Godfrey

Customer Name	From Date	To Date		
Fern Rock Gardens Realty	12/14/1999	9/22/2021		
Service Address	Account Number	S A Number	Meter	Rate/Class
920-932 W GODFREY AVE Apt HH PHIL, PA 191413805253720512	9935030987	1989388	GS	

"HH" Account for 920-932 W. Godfrey

To September 2021

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
Closing (Refinancing) on 10-24-2013												
7/9/2019	BILL	64871	R	27	0	0	3		8/1/2019	\$27.17	\$161,522.57	\$161,522.57
7/15/2019	PAY							Check		(\$145.83)	\$161,376.74	\$161,376.74
7/18/2019	PAY							Check		(\$27.17)	\$161,349.57	\$161,349.57

Closing (Refinancing) on 7-23-2019												
8/1/2019	LPC									\$1,617.28	\$162,966.85	\$162,966.85
8/9/2019	BILL	64871	R	32	0	0	0		9/4/2019	\$27.13	\$162,993.98	\$162,993.98
8/30/2019	LPC									\$1,617.69	\$164,611.67	\$164,611.67
9/7/2019	BILL	64871	R	32	0	0	0		10/1/2019	\$27.12	\$164,638.79	\$164,638.79
10/1/2019	LPC									\$1,618.09	\$166,256.88	\$166,256.88
10/8/2019	BILL	64871	R	29	0	0	2		10/31/2019	\$27.12	\$166,284.00	\$166,284.00
10/31/2019	LPC									\$1,618.50	\$167,902.50	\$167,902.50
11/8/2019	BILL	64904	R	33	33	1	140		12/5/2019	\$73.89	\$167,976.39	\$167,976.39
11/30/2019	LPC									\$1,619.61	\$169,596.00	\$169,596.00
12/7/2019	BILL	66414	R	28	1510	53.93	551		1/3/2020	\$1,785.30	\$171,381.30	\$171,381.30
1/1/2020	LPC									\$1,646.39	\$173,027.69	\$173,027.69
1/8/2020	BILL	69192	R	31	2778	89.61	808		2/3/2020	\$3,380.18	\$176,407.87	\$176,407.87
2/1/2020	LPC									\$1,697.09	\$178,104.96	\$178,104.96
2/8/2020	BILL	72393	R	33	3201	97	820		3/4/2020	\$4,355.06	\$182,460.02	\$182,460.02
2/29/2020	LPC									\$1,762.42	\$184,222.44	\$184,222.44

"HH" Account for 920-932 W. Godfrey

To September 2021

Transaction Date	Transaction Type	Transaction Reading	Read Code	# of Days	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
3/7/2020	BILL	74898	R	28	2505	89.46	677		3/31/2020	\$3,406.48	\$187,628.92	\$187,628.92
4/8/2020	BILL	76172	R	30	1274	42.47	529		5/4/2020	\$1,684.44	\$189,313.36	\$189,313.36
5/8/2020	BILL	76337	R	32	165	5.16	444		6/3/2020	\$207.10	\$189,520.46	\$189,520.46
6/6/2020	BILL	76428	R	29	91	3.14	188		6/30/2020	\$114.46	\$189,634.92	\$189,634.92
7/9/2020	BILL	76430	R	30	2	0.07	3		8/3/2020	\$29.49	\$189,664.41	\$189,664.41
8/8/2020	BILL	76433	R	33	3	0.09	0		9/1/2020	\$30.45	\$189,694.86	\$189,694.86
9/9/2020	BILL	76434	R	29	1	0.03	0		10/2/2020	\$28.17	\$189,723.03	\$189,723.03
10/8/2020	BILL	76434	R	30	0	0	36		11/2/2020	\$27.03	\$189,750.06	\$189,750.06
11/7/2020	BILL	76674	R	32	240	7.5	120		12/3/2020	\$358.30	\$190,108.36	\$190,108.36
12/8/2020	BILL	77956	R	28	1282	45.79	365		1/5/2021	\$1,652.33	\$191,760.69	\$191,760.69
1/9/2021	BILL	80046	R	34	2090	61.47	798		2/3/2021	\$2,633.76	\$194,394.45	\$194,394.45
1/30/2021	LPC									\$1,915.00	\$196,309.45	\$196,309.45
2/6/2021	BILL	82048	R	29	2002	69.03	804		3/3/2021	\$2,668.77	\$198,978.22	\$198,978.22
2/27/2021	LPC									\$1,955.03	\$200,933.25	\$200,933.25
3/6/2021	BILL	84804	R	28	2756	98.43	925		3/30/2021	\$3,400.14	\$204,333.39	\$204,333.39
4/1/2021	LPC									\$2,006.03	\$206,339.42	\$206,339.42
4/10/2021	BILL	85302	R	31	498	16.06	609		5/4/2021	\$658.74	\$206,998.16	\$206,998.16
5/1/2021	LPC									\$2,015.91	\$209,014.07	\$209,014.07
5/6/2021	BILL	85329	R	32	27	0.84	330		6/1/2021	\$61.06	\$209,075.13	\$209,075.13
5/29/2021	LPC									\$2,016.83	\$211,091.96	\$211,091.96
6/4/2021	BILL	85329	R	28	0	0	85		6/29/2021	\$27.74	\$211,119.70	\$211,119.70
7/1/2021	LPC									\$2,017.24	\$213,136.94	\$213,136.94
7/9/2021	BILL	85329	R	31	0	0	36		8/3/2021	\$27.74	\$213,164.68	\$213,164.68
8/1/2021	LPC									\$2,017.66	\$215,182.34	\$215,182.34
8/6/2021	BILL	85329	R	32	0	0	0		8/31/2021	\$28.43	\$215,210.77	\$215,210.77
9/1/2021	LPC									\$2,018.09	\$217,228.86	\$217,228.86
9/10/2021	BILL	85329	R	30	0	0	0		10/5/2021	\$28.56	\$217,257.42	\$217,257.42

End for "HH" Account for 920-932 W. Godfrey

To September 2021

Fern Rock
 All Service Agreement(s) Summary Statement of Account - Acct 253720512

"HH" Account for 920-932 W. Godfrey
 September 2021 to December 2023

Customer Name	From Date	To Date
FERN ROCK GARDENS	9/1/2021	1/2/2024
Service Address	Account Number	
920-932 W GODFREY AVE Apt HH PHIL, PA 191413805	253720512	

SA	Address	Type	Meter	Rate/Class	Total Amount Due	Other Balance
9935030987	920-932 W GODFREY AVE,HH/PHILA,PA	G3-GS	1989388	GS	\$238,899.79	\$0.00

NSA	Address	Type	Total Amount Due	Other Balance
3913729204		HBDIS	\$0.00	\$0.00
6184775627		HBDIS	\$0.00	\$0.00

"HH" Account for 920-932 W. Godfrey

September 2021 to December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
9/1/2021	LPC	\$2,018.09	\$217,228.86	\$293,560.76
9/1/2021	LPC	\$1,144.97	\$217,228.86	\$294,705.73
9/10/2021	BILL	\$28.56	\$217,257.42	\$294,734.29
10/1/2021	LPC	\$2,018.51	\$219,275.93	\$296,752.80
10/1/2021	LPC	\$1,162.15	\$219,275.93	\$297,914.95
10/8/2021	BILL	\$28.56	\$219,304.49	\$297,943.51
10/30/2021	LPC	\$2,018.94	\$221,323.43	\$299,962.45
10/30/2021	LPC	\$1,179.58	\$221,323.43	\$301,142.03
11/4/2021	BILL	\$28.56	\$221,351.99	\$301,170.59
12/1/2021	LPC	\$2,019.37	\$223,371.36	\$303,189.96
12/1/2021	LPC	\$1,197.27	\$223,371.36	\$304,387.23
12/8/2021	BILL	\$28.56	\$223,399.92	\$304,415.79
1/3/2022	LPC	\$2,019.80	\$225,419.72	\$306,435.59
1/3/2022	LPC	\$1,215.23	\$225,419.72	\$307,650.82
1/11/2022	BILL	\$28.56	\$225,448.28	\$307,679.38
2/1/2022	LPC	\$2,020.23	\$227,468.51	\$309,699.61
2/1/2022	LPC	\$1,233.46	\$227,468.51	\$310,933.07
2/5/2022	BILL	\$29.33	\$227,497.84	\$310,962.40

September 2021 to December 2023

"HH" Account for 920-932 W. Godfrey

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
3/1/2022	LPC	\$2,020.67	\$229,518.51	\$312,983.07
3/1/2022	LPC	\$1,251.96	\$229,518.51	\$314,235.03
3/5/2022	BILL	\$29.43	\$229,547.94	\$314,264.46
4/1/2022	LPC	\$2,021.11	\$231,569.05	\$316,285.57
4/1/2022	LPC	\$1,270.74	\$231,569.05	\$317,556.31
4/7/2022	BILL	\$29.43	\$231,598.48	\$317,585.74
4/30/2022	LPC	\$2,021.55	\$233,620.03	\$319,607.29
4/30/2022	LPC	\$1,289.80	\$233,620.03	\$320,897.09
5/6/2022	BILL	\$29.43	\$233,649.46	\$320,926.52

Closing (Refinancing) on 5-12-2022

6/1/2022	LPC	\$2,021.99	\$235,671.45	\$322,948.51
6/1/2022	LPC	\$1,309.15	\$235,671.45	\$324,257.66
6/7/2022	BILL	\$29.43	\$235,700.88	\$324,287.09
7/1/2022	LPC	\$2,022.43	\$237,723.31	\$326,309.52
7/1/2022	LPC	\$1,328.79	\$237,723.31	\$327,638.31
7/8/2022	BILL	\$29.44	\$237,752.75	\$327,667.75
7/12/2022	PAY	(\$2,051.42)	\$235,701.33	\$325,616.33
7/30/2022	LPC	\$1,992.10	\$237,693.43	\$327,608.43
7/30/2022	LPC	\$1,348.72	\$237,693.43	\$328,957.15
8/5/2022	BILL	\$29.43	\$237,722.86	\$328,986.58
9/1/2022	LPC	\$1,992.54	\$239,715.40	\$330,979.12
9/1/2022	LPC	\$1,368.95	\$239,715.40	\$332,348.07
9/8/2022	BILL	\$31.30	\$239,746.70	\$332,379.37
9/13/2022	MANLPC	(\$21,506.71)	\$218,239.99	\$310,872.66
9/15/2022	PAY	(\$2,021.53)	\$216,218.46	\$308,851.13
9/29/2022	PAY	(\$31.30)	\$216,187.16	\$308,819.83
9/29/2022	PAY	(\$1,992.54)	\$214,194.62	\$306,827.29
10/1/2022	LPC	\$1,932.33	\$216,126.95	\$308,759.62
10/1/2022	LPC	\$1,389.49	\$216,126.95	\$310,149.11
10/3/2022	CANB	(\$31.30)	\$216,095.65	\$310,117.81
10/3/2022	BSEGCN	\$0.00	\$216,095.65	\$310,117.81
10/3/2022	LPCWVE	(\$1,992.54)	\$214,103.11	\$308,125.27

"HH" Account for 920-932 W. Godfrey

September 2021 to December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
10/3/2022	BILL	\$29.43	\$214,132.54	\$308,154.70
10/3/2022	BILL	\$0.00	\$214,132.54	\$308,154.70
10/7/2022	BILL	\$29.43	\$214,161.97	\$308,184.13
11/1/2022	LPC	\$1,932.75	\$216,094.72	\$310,116.88
11/1/2022	LPC	\$1,410.33	\$216,094.72	\$311,527.21
11/8/2022	BILL	\$29.43	\$216,124.15	\$311,556.64
11/14/2022	PAY	(\$29.43)	\$216,094.72	\$311,527.21
12/1/2022	LPC	\$1,932.75	\$218,027.47	\$313,459.96
12/1/2022	LPC	\$1,431.48	\$218,027.47	\$314,891.44
12/7/2022	PAY	(\$1,962.18)	\$216,065.29	\$312,929.26
12/8/2022	BILL	\$29.43	\$216,094.72	\$312,958.69
12/31/2022	LPC	\$1,903.76	\$217,998.48	\$314,862.45
12/31/2022	LPC	\$1,452.95	\$217,998.48	\$316,315.40
1/7/2023	BILL	\$29.43	\$218,027.91	\$316,344.83
1/27/2023	PAY	(\$29.43)	\$217,998.48	\$316,315.40
2/1/2023	LPC	\$1,474.75	\$217,998.48	\$317,790.15
2/8/2023	BILL	\$29.43	\$218,027.91	\$317,819.58
3/1/2023	LPC	\$1,904.20	\$219,932.11	\$319,723.78
3/1/2023	LPC	\$1,496.87	\$219,932.11	\$321,220.65
3/8/2023	BILL	\$29.43	\$219,961.54	\$321,250.08
3/22/2023	PAY	(\$29.43)	\$219,932.11	\$321,220.65
4/2/2023	LPC	\$1,904.20	\$221,836.31	\$323,124.85
4/2/2023	LPC	\$1,519.32	\$221,836.31	\$324,644.17
4/7/2023	BILL	\$29.43	\$221,865.74	\$324,673.60
4/29/2023	LPC	\$1,904.64	\$223,770.38	\$326,578.24
4/29/2023	LPC	\$1,542.11	\$223,770.38	\$328,120.35
5/6/2023	BILL	\$29.43	\$223,799.81	\$328,149.78
6/1/2023	LPC	\$1,905.08	\$225,704.89	\$330,054.86
6/1/2023	LPC	\$1,565.24	\$225,704.89	\$331,620.10
6/8/2023	BILL	\$29.43	\$225,734.32	\$331,649.53
7/1/2023	LPC	\$1,905.52	\$227,639.84	\$333,555.05
7/1/2023	LPC	\$1,588.72	\$227,639.84	\$335,143.77
7/11/2023	BILL	\$29.44	\$227,669.28	\$335,173.21
8/1/2023	LPC	\$1,905.96	\$229,575.24	\$337,079.17

"HH" Account for 920-932 W. Godfrey

September 2021 to December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
8/1/2023	LPC	\$1,612.55	\$229,575.24	\$338,691.72
8/8/2023	BILL	\$29.43	\$229,604.67	\$338,721.15
9/1/2023	LPC	\$1,906.40	\$231,511.07	\$340,627.55
9/1/2023	LPC	\$1,636.74	\$231,511.07	\$342,264.29
9/9/2023	BILL	\$29.43	\$231,540.50	\$342,293.72
9/30/2023	LPC	\$1,906.85	\$233,447.35	\$344,200.57
9/30/2023	LPC	\$1,661.29	\$233,447.35	\$345,861.86
10/6/2023	BILL	\$29.43	\$233,476.78	\$345,891.29
11/1/2023	LPC	\$1,907.29	\$235,384.07	\$347,798.58
11/1/2023	LPC	\$1,686.21	\$235,384.07	\$349,484.79
11/8/2023	BILL	\$29.43	\$235,413.50	\$349,514.22
11/15/2023	PAY	(\$147.16)	\$235,266.34	\$349,367.06
11/16/2023	DEPREQ	\$0.00	\$235,266.34	\$349,367.06
11/16/2023	BPTOCG	\$276.73	\$235,543.07	\$349,643.79
11/16/2023	PAY	(\$276.83)	\$235,266.24	\$349,366.96
12/1/2023	LPC	\$1,901.37	\$237,167.61	\$351,268.33
12/1/2023	LPC	\$1,711.51	\$237,167.61	\$352,979.84
12/7/2023	BILL	\$29.43	\$237,197.04	\$353,009.27
12/7/2023	DEPINT	\$0.00	\$237,197.04	\$353,009.27
12/7/2023	INTAPL	(\$0.21)	\$237,196.83	\$353,009.06
12/7/2023	INTAPL	\$0.00	\$237,196.83	\$353,009.06
12/7/2023	DEPAPL	(\$50.00)	\$237,146.83	\$352,959.06
12/7/2023	DEPAPL	\$0.00	\$237,146.83	\$352,959.06
12/18/2023	PAY	(\$150.00)	\$236,996.83	\$352,809.06
12/30/2023	LPC	\$1,902.96	\$238,899.79	\$354,712.02
12/30/2023	LPC	\$1,737.18	\$238,899.79	\$356,449.20

End of "HH" Account for 920-932 W. Godfrey

September 2021 to December 2023

**Fern Rock
Excerpts from PGW Statements of Account**

**920-932 W. Godfrey, AWH
To September 2021**

Fern Rock's "AWH" Account for 920-932 W. Godfrey

Customer Name	From Date	To Date			
Fern Rock Gardens Realty	12/14/1999	9/22/2021			
Service Address	Account Number	S A Number	Meter	Rate/Class	
920-932 W GODFREY AVE Apt AWH PHIL, PA 1914100	719354604	5597548861	2027209	GS	

"AWH" Account for 920-932 W. Godfrey

To September 2021

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
Closing (Refinancing) on 10-24-2013												
7/9/2019	BILL	11506	R	27	445	16.48	3		8/1/2019	\$578.55	\$83,582.34	\$83,582.34
7/18/2019	PAY							Check		(\$1,942.71)	\$81,639.63	\$81,639.63

Closing (Refinancing) on 7-23-2019

8/1/2019	LPC									\$868.71	\$82,508.34	\$82,508.34
8/9/2019	BILL	11947	R	32	441	13.78	0		9/4/2019	\$568.10	\$83,076.44	\$83,076.44
8/30/2019	LPC									\$877.23	\$83,953.67	\$83,953.67
9/7/2019	BILL	12375	R	32	428	13.38	0		10/1/2019	\$552.02	\$84,505.69	\$84,505.69
10/1/2019	LPC									\$885.51	\$85,391.20	\$85,391.20
10/8/2019	BILL	12789	R	29	414	14.28	2		10/31/2019	\$545.22	\$85,936.42	\$85,936.42
10/31/2019	LPC									\$893.69	\$86,830.11	\$86,830.11
11/8/2019	BILL	13329	R	33	540	16.36	140		12/5/2019	\$705.05	\$87,535.16	\$87,535.16
11/30/2019	LPC									\$904.26	\$88,439.42	\$88,439.42
12/7/2019	BILL	14018	R	28	689	24.61	551		1/3/2020	\$892.09	\$89,331.51	\$89,331.51
1/1/2020	LPC									\$917.64	\$90,249.15	\$90,249.15
1/8/2020	BILL	14847	R	31	829	26.74	808		2/3/2020	\$1,054.96	\$91,304.11	\$91,304.11
2/1/2020	LPC									\$933.47	\$92,237.58	\$92,237.58
2/8/2020	BILL	15566	R	33	719	21.79	820		3/4/2020	\$917.32	\$93,154.90	\$93,154.90
2/29/2020	LPC									\$947.23	\$94,102.13	\$94,102.13
3/7/2020	BILL	16147	R	28	581	20.75	677		3/31/2020	\$746.60	\$94,848.73	\$94,848.73

"AWH" Account for 920-932 W. Godfrey

To September 2021

Transaction Date	Transaction Type	Read Reading	# of Code	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
4/8/2020	BILL	16825	R	30	678	22.6	529	5/4/2020	\$827.37	\$95,676.10	\$95,676.10
5/8/2020	BILL	17572	R	32	747	23.34	444	6/3/2020	\$902.12	\$96,578.22	\$96,578.22
6/6/2020	BILL	18092	R	29	520	17.93	188	6/30/2020	\$636.26	\$97,214.48	\$97,214.48
7/9/2020	BILL	18543	R	30	451	15.03	3	8/3/2020	\$542.18	\$97,756.66	\$97,756.66
8/8/2020	BILL	18734	R	33	191	5.79	0	9/1/2020	\$243.42	\$98,000.08	\$98,000.08
9/9/2020	BILL	18922	R	29	188	6.48	0	10/2/2020	\$239.88	\$98,239.96	\$98,239.96
10/8/2020	BILL	19206	R	30	284	9.47	36	11/2/2020	\$355.99	\$98,595.95	\$98,595.95
11/7/2020	BILL	19533	R	32	327	10.22	120	12/3/2020	\$407.47	\$99,003.42	\$99,003.42
12/8/2020	BILL	19879	R	28	346	12.36	365	1/5/2021	\$429.57	\$99,432.99	\$99,432.99
1/9/2021	BILL	20540	R	34	661	19.44	798	2/3/2021	\$843.31	\$100,276.30	\$100,276.30
1/30/2021	LPC								\$1,039.84	\$101,316.14	\$101,316.14
2/6/2021	BILL	21034	R	29	494	17.03	804	3/3/2021	\$654.28	\$101,970.42	\$101,970.42
2/27/2021	LPC								\$1,049.66	\$103,020.08	\$103,020.08
3/6/2021	BILL	21542	R	28	508	18.14	925	3/30/2021	\$673.15	\$103,693.23	\$103,693.23
4/1/2021	LPC								\$1,059.75	\$104,752.98	\$104,752.98
4/10/2021	BILL	22178	R	31	636	20.52	609	5/4/2021	\$790.11	\$105,543.09	\$105,543.09
5/1/2021	LPC								\$1,071.60	\$106,614.69	\$106,614.69
5/6/2021	BILL	22830	R	32	652	20.38	330	6/1/2021	\$798.10	\$107,412.79	\$107,412.79
5/29/2021	LPC								\$1,083.58	\$108,496.37	\$108,496.37
6/4/2021	BILL	23251	R	28	421	15.04	85	6/29/2021	\$524.91	\$109,021.28	\$109,021.28
7/1/2021	LPC								\$1,091.45	\$110,112.73	\$110,112.73
7/9/2021	BILL	23668	R	31	417	13.45	36	8/3/2021	\$516.40	\$110,629.13	\$110,629.13
8/1/2021	LPC								\$1,099.20	\$111,728.33	\$111,728.33
8/6/2021	BILL	24081	R	32	413	12.91	0	8/31/2021	\$516.50	\$112,244.83	\$112,244.83

Closing (Refinancing) on 5-12-2022

End for "AWH" Account for 920-932 W. Godfrey

To September 2021

Fern Rock

All Service Agreement(s) Summary Statement of Account - Acct 719354604

AWH Account for 920-932 W. Godfrey
September 2021 to December 2023

Customer Name	From Date	To Date
FERN ROCK GARDENS	9/1/2021	1/2/2024
Service Address	Account Number	
920-932 W GODFREY AVE Apt HH PHIL, PA 191413805	719354604	

SA	Address	Type	Meter	Rate/Class	Total Amount Due	Other Balance
5109682157	934-938 W GODFREY AVE,AWH/PHILA,PA	G6-GS	2035385	GS	\$77,155.74	\$0.00
3180575955	934-938 W GODFREY AVE,AWH/PHILA,PA	G6-GS	2035385	GS	\$47.85	\$0.00
1190450082	934-938 W GODFREY AVE,AWH/PHILA,PA	G6-GS	2035385	GS	\$3,482.49	\$0.00
3784059316	920-932 W GODFREY AVE,AWH/PHILA,PA	G6-GS	2027209	GS	\$4,309.21	\$0.00
939815796	920-932 W GODFREY AVE,AWH/PHILA,PA	G6-GS	2027209	GS	\$217.38	\$0.00
5597548861	920-932 W GODFREY AVE,AWH/PHILA,PA	G6-GS	2027209	GS	\$129,250.33	\$0.00

NSA	Address	Type	Total Amount Due	Other Balance
1012982783		HBDIS	\$0.00	\$0.00
1495729374		HBDIS	\$0.00	\$0.00
3839945888		HBDIS	\$0.00	\$0.00

AWH Account for 920-932 W. Godfrey

September 2021 to December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
9/1/2021	LPC	\$633.26	\$174,599.87	\$239,821.23
9/1/2021	LPC	\$1,106.94	\$175,706.81	\$240,928.17
9/1/2021	LPC	\$335.98	\$175,706.81	\$241,264.15
9/1/2021	LPC	\$642.33	\$175,706.81	\$241,906.48
9/10/2021	BILL	\$999.58	\$176,706.39	\$242,906.06
10/1/2021	LPC	\$642.78	\$177,349.17	\$243,548.84
10/1/2021	LPC	\$1,112.42	\$178,461.59	\$244,661.26
10/1/2021	LPC	\$341.02	\$178,461.59	\$245,002.28
10/1/2021	LPC	\$651.97	\$178,461.59	\$245,654.25
10/8/2021	BILL	\$1,326.98	\$179,788.57	\$246,981.23
10/30/2021	LPC	\$655.66	\$180,444.23	\$247,636.89
10/30/2021	LPC	\$1,119.44	\$181,563.67	\$248,756.33
10/30/2021	LPC	\$346.13	\$181,563.67	\$249,102.46

AWH Account for 920-932 W. Godfrey

September 2021 to December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
10/30/2021	LPC	\$661.75	\$181,563.67	\$249,764.21
11/4/2021	BILL	\$1,110.31	\$182,673.98	\$250,874.52
12/1/2021	LPC	\$664.31	\$183,338.29	\$251,538.83
12/1/2021	LPC	\$1,127.45	\$184,465.74	\$252,666.28
12/1/2021	LPC	\$351.33	\$184,465.74	\$253,017.61
12/1/2021	LPC	\$671.67	\$184,465.74	\$253,689.28
12/8/2021	BILL	\$1,320.39	\$185,786.13	\$255,009.67
1/3/2022	LPC	\$672.46	\$186,458.59	\$255,682.13
1/3/2022	LPC	\$1,139.11	\$187,597.70	\$256,821.24
1/3/2022	LPC	\$356.60	\$187,597.70	\$257,177.84
1/3/2022	LPC	\$681.75	\$187,597.70	\$257,859.59
1/11/2022	BILL	\$2,050.58	\$189,648.28	\$259,910.17
2/1/2022	LPC	\$683.72	\$190,332.00	\$260,593.89
2/1/2022	LPC	\$1,158.60	\$191,490.60	\$261,752.49
2/1/2022	LPC	\$361.95	\$191,490.60	\$262,114.44
2/1/2022	LPC	\$691.97	\$191,490.60	\$262,806.41
2/5/2022	BILL	\$2,108.43	\$193,599.03	\$264,914.84
3/1/2022	LPC	\$695.26	\$194,294.29	\$265,610.10
3/1/2022	LPC	\$1,178.69	\$195,472.98	\$266,788.79
3/1/2022	LPC	\$367.37	\$195,472.98	\$267,156.16
3/1/2022	LPC	\$702.35	\$195,472.98	\$267,858.51
3/5/2022	BILL	\$2,044.60	\$197,517.58	\$269,903.11
4/1/2022	LPC	\$707.50	\$198,225.08	\$270,610.61
4/1/2022	LPC	\$1,197.12	\$199,422.20	\$271,807.73
4/1/2022	LPC	\$372.89	\$199,422.20	\$272,180.62
4/1/2022	LPC	\$712.89	\$199,422.20	\$272,893.51
4/7/2022	BILL	\$1,909.92	\$201,332.12	\$274,803.43
4/30/2022	LPC	\$719.52	\$202,051.64	\$275,522.95
4/30/2022	LPC	\$1,213.75	\$203,265.39	\$276,736.70
4/30/2022	LPC	\$378.48	\$203,265.39	\$277,115.18
4/30/2022	LPC	\$723.58	\$203,265.39	\$277,838.76
5/6/2022	BILL	\$1,572.56	\$204,837.95	\$279,411.32

AWH Account for 920-932 W. Godfrey

September 2021 to December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
Closing (Refinancing) on 5-12-2022				
6/1/2022	LPC	\$730.66	\$205,568.61	\$280,141.98
6/1/2022	LPC	\$1,226.19	\$206,794.80	\$281,368.17
6/1/2022	LPC	\$384.16	\$206,794.80	\$281,752.33
6/1/2022	LPC	\$734.43	\$206,794.80	\$282,486.76
6/7/2022	BILL	\$1,327.53	\$208,122.33	\$283,814.29
7/1/2022	LPC	\$740.41	\$208,862.74	\$284,554.70
7/1/2022	LPC	\$1,236.36	\$210,099.10	\$285,791.06
7/1/2022	LPC	\$389.92	\$210,099.10	\$286,180.98
7/1/2022	LPC	\$745.45	\$210,099.10	\$286,926.43
7/8/2022	BILL	\$1,613.67	\$211,712.77	\$288,540.10
7/12/2022	PAY	(\$3,284.38)	\$208,428.39	\$285,255.72
7/30/2022	LPC	\$722.69	\$209,151.08	\$285,978.41
7/30/2022	LPC	\$1,229.02	\$210,380.10	\$287,207.43
7/30/2022	LPC	\$395.77	\$210,380.10	\$287,603.20
7/30/2022	LPC	\$756.63	\$210,380.10	\$288,359.83
8/5/2022	BILL	\$1,301.98	\$211,682.08	\$289,661.81
9/1/2022	LPC	\$731.13	\$212,413.21	\$290,392.94
9/1/2022	LPC	\$1,240.11	\$213,653.32	\$291,633.05
9/1/2022	LPC	\$401.70	\$213,653.32	\$292,034.75
9/1/2022	LPC	\$767.98	\$213,653.32	\$292,802.73
9/8/2022	BILL	\$1,331.93	\$214,985.25	\$294,134.66
9/15/2022	PAY	(\$3,253.69)	\$211,731.56	\$290,880.97
10/1/2022	LPC	\$726.10	\$212,457.66	\$291,607.07
10/1/2022	LPC	\$1,216.31	\$213,673.97	\$292,823.38
10/1/2022	LPC	\$407.73	\$213,673.97	\$293,231.11
10/1/2022	LPC	\$779.50	\$213,673.97	\$294,010.61
10/7/2022	BILL	\$1,436.92	\$215,110.89	\$295,447.53
11/1/2022	LPC	\$735.18	\$215,846.07	\$296,182.71
11/1/2022	LPC	\$1,228.78	\$217,074.85	\$297,411.49
11/1/2022	LPC	\$413.84	\$217,074.85	\$297,825.33
11/1/2022	LPC	\$791.19	\$217,074.85	\$298,616.52

AWH Account for 920-932 W. Godfrey

September 2021 to December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
11/8/2022	BILL	\$1,703.90	\$218,778.75	\$300,320.42
12/1/2022	LPC	\$747.51	\$219,526.26	\$301,067.93
12/1/2022	LPC	\$1,242.01	\$220,768.27	\$302,309.94
12/1/2022	LPC	\$420.05	\$220,768.27	\$302,729.99
12/1/2022	LPC	\$803.06	\$220,768.27	\$303,533.05
12/8/2022	BILL	\$2,498.27	\$223,266.54	\$306,031.32
12/9/2022	PAY	(\$3,667.86)	\$219,598.68	\$302,363.46
12/31/2022	LPC	\$753.24	\$220,351.92	\$303,116.70
12/31/2022	LPC	\$1,218.74	\$221,570.66	\$304,335.44
12/31/2022	LPC	\$426.35	\$221,570.66	\$304,761.79
12/31/2022	LPC	\$815.11	\$221,570.66	\$305,576.90
1/7/2023	BILL	\$2,318.01	\$223,888.67	\$307,894.91
2/1/2023	LPC	\$1,237.97	\$225,126.64	\$309,132.88
2/1/2023	LPC	\$432.75	\$225,126.64	\$309,565.63
2/1/2023	LPC	\$827.34	\$225,126.64	\$310,392.97
2/8/2023	BILL	\$2,008.75	\$227,135.39	\$312,401.72
3/1/2023	LPC	\$782.11	\$227,917.50	\$313,183.83
3/1/2023	LPC	\$1,254.77	\$229,172.27	\$314,438.60
3/1/2023	LPC	\$439.24	\$229,172.27	\$314,877.84
3/1/2023	LPC	\$839.75	\$229,172.27	\$315,717.59
3/8/2023	BILL	\$1,795.74	\$230,968.01	\$317,513.33
4/2/2023	LPC	\$794.94	\$231,762.95	\$318,308.27
4/2/2023	LPC	\$1,268.88	\$233,031.83	\$319,577.15
4/2/2023	LPC	\$445.83	\$233,031.83	\$320,022.98
4/2/2023	LPC	\$852.34	\$233,031.83	\$320,875.32
4/7/2023	BILL	\$1,778.88	\$234,810.71	\$322,654.20
4/29/2023	LPC	\$807.01	\$235,617.72	\$323,461.21
4/29/2023	LPC	\$1,283.49	\$236,901.21	\$324,744.70
4/29/2023	LPC	\$452.52	\$236,901.21	\$325,197.22
4/29/2023	LPC	\$865.13	\$236,901.21	\$326,062.35
5/6/2023	BILL	\$1,100.37	\$238,001.58	\$327,162.72
6/1/2023	LPC	\$815.04	\$238,816.62	\$327,977.76
6/1/2023	LPC	\$1,291.96	\$240,108.58	\$329,269.72
6/1/2023	LPC	\$459.30	\$240,108.58	\$329,729.02

AWH Account for 920-932 W. Godfrey

September 2021 to December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
6/1/2023	LPC	\$878.10	\$240,108.58	\$330,607.12
6/8/2023	BILL	\$1,199.45	\$241,308.03	\$331,806.57
7/1/2023	LPC	\$824.09	\$242,132.12	\$332,630.66
7/1/2023	LPC	\$1,300.91	\$243,433.03	\$333,931.57
7/1/2023	LPC	\$466.19	\$243,433.03	\$334,397.76
7/1/2023	LPC	\$891.28	\$243,433.03	\$335,289.04
7/11/2023	BILL	\$899.46	\$244,332.49	\$336,188.50
8/1/2023	LPC	\$830.74	\$245,163.23	\$337,019.24
8/1/2023	LPC	\$1,307.75	\$246,470.98	\$338,326.99
8/1/2023	LPC	\$473.19	\$246,470.98	\$338,800.18
8/1/2023	LPC	\$904.64	\$246,470.98	\$339,704.82
8/8/2023	BILL	\$666.07	\$247,137.05	\$340,370.89
9/1/2023	LPC	\$836.19	\$247,973.24	\$341,207.08
9/1/2023	LPC	\$1,312.29	\$249,285.53	\$342,519.37
9/1/2023	LPC	\$480.28	\$249,285.53	\$342,999.65
9/1/2023	LPC	\$918.21	\$249,285.53	\$343,917.86
9/9/2023	BILL	\$621.31	\$249,906.84	\$344,539.17
9/30/2023	LPC	\$840.05	\$250,746.89	\$345,379.22
9/30/2023	LPC	\$1,317.76	\$252,064.65	\$346,696.98
9/30/2023	LPC	\$487.49	\$252,064.65	\$347,184.47
9/30/2023	LPC	\$931.99	\$252,064.65	\$348,116.46
10/6/2023	BILL	\$496.09	\$252,560.74	\$348,612.55
11/1/2023	LPC	\$842.50	\$253,403.24	\$349,455.05
11/1/2023	LPC	\$1,322.74	\$254,725.98	\$350,777.79
11/1/2023	LPC	\$494.80	\$254,725.98	\$351,272.59
11/1/2023	LPC	\$945.97	\$254,725.98	\$352,218.56
11/8/2023	BILL	\$655.94	\$255,381.92	\$352,874.50
11/15/2023	PAY	(\$2,750.07)	\$252,631.85	\$350,124.43
11/15/2023	PAY	(\$2,894.16)	\$249,737.69	\$347,230.27
11/16/2023	DEPREQ	\$0.00	\$249,737.69	\$347,230.27
11/16/2023	DEPREQ	\$0.00	\$249,737.69	\$347,230.27
11/16/2023	DEPREQ	\$0.00	\$249,737.69	\$347,230.27
11/16/2023	BPTOCG	\$276.83	\$250,014.52	\$347,507.10
11/16/2023	BPTOCG	\$276.83	\$250,291.35	\$347,783.93

September 2021 to December 2023

AWH Account for 920-932 W. Godfrey

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
11/16/2023	CANB	(\$451.81)	\$249,839.54	\$347,332.12
11/16/2023	AUTO CN	\$0.00	\$249,839.54	\$347,332.12
11/16/2023	LPCWVE	(\$1,322.74)	\$248,516.80	\$346,009.38
11/16/2023	CANB	(\$332.50)	\$248,184.30	\$345,676.88
11/16/2023	AUTO CN	\$0.00	\$248,184.30	\$345,676.88
11/16/2023	LPCWVE	(\$1,317.76)	\$246,866.54	\$344,359.12
11/16/2023	CANB	(\$364.47)	\$246,502.07	\$343,994.65
11/16/2023	AUTO CN	\$0.00	\$246,502.07	\$343,994.65
11/16/2023	LPCWVE	(\$1,312.29)	\$245,189.78	\$342,682.36
11/16/2023	CANB	(\$302.80)	\$244,886.98	\$342,379.56
11/16/2023	AUTO CN	\$0.00	\$244,886.98	\$342,379.56
11/16/2023	LPCWVE	(\$1,307.75)	\$243,579.23	\$341,071.81
11/16/2023	CANB	(\$455.91)	\$243,123.32	\$340,615.90
11/16/2023	AUTO CN	\$0.00	\$243,123.32	\$340,615.90
11/16/2023	LPCWVE	(\$1,300.91)	\$241,822.41	\$339,314.99
11/16/2023	CANB	(\$596.29)	\$241,226.12	\$338,718.70
11/16/2023	AUTO CN	\$0.00	\$241,226.12	\$338,718.70
11/16/2023	LPCWVE	(\$1,291.96)	\$239,934.16	\$337,426.74
11/16/2023	CANB	(\$564.63)	\$239,369.53	\$336,862.11
11/16/2023	AUTO CN	\$0.00	\$239,369.53	\$336,862.11
11/16/2023	LPCWVE	(\$1,283.49)	\$238,086.04	\$335,578.62
11/16/2023	CANB	(\$974.53)	\$237,111.51	\$334,604.09
11/16/2023	AUTO CN	\$0.00	\$237,111.51	\$334,604.09
11/16/2023	LPCWVE	(\$1,268.88)	\$235,842.63	\$333,335.21
11/16/2023	CANB	(\$940.29)	\$234,902.34	\$332,394.92
11/16/2023	AUTO CN	\$0.00	\$234,902.34	\$332,394.92
11/16/2023	LPCWVE	(\$1,254.77)	\$233,647.57	\$331,140.15
11/16/2023	CANB	(\$1,120.39)	\$232,527.18	\$330,019.76
11/16/2023	AUTO CN	\$0.00	\$232,527.18	\$330,019.76
11/16/2023	LPCWVE	(\$1,237.97)	\$231,289.21	\$328,781.79
11/16/2023	CANB	(\$1,281.99)	\$230,007.22	\$327,499.80
11/16/2023	AUTO CN	\$0.00	\$230,007.22	\$327,499.80
11/16/2023	LPCWVE	(\$1,218.74)	\$228,788.48	\$326,281.06
11/16/2023	CANB	(\$1,153.91)	\$227,634.57	\$325,127.15

AWH Account for 920-932 W. Godfrey

September 2021 to December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
11/16/2023	AUTO CN	\$0.00	\$227,634.57	\$325,127.15
11/16/2023	LPCWVE	(\$1,242.01)	\$226,392.56	\$323,885.14
11/16/2023	CANB	(\$881.88)	\$225,510.68	\$323,003.26
11/16/2023	AUTO CN	\$0.00	\$225,510.68	\$323,003.26
11/16/2023	LPCWVE	(\$1,228.78)	\$224,281.90	\$321,774.48
11/16/2023	BILL	\$881.88	\$225,163.78	\$322,656.36
11/16/2023	BILL	\$4,183.71	\$229,347.49	\$326,840.07
11/16/2023	CANB	(\$204.13)	\$229,143.36	\$326,635.94
11/16/2023	AUTO CN	\$0.00	\$229,143.36	\$326,635.94
11/16/2023	LPCWVE	(\$842.50)	\$228,300.86	\$325,793.44
11/16/2023	CANB	(\$163.59)	\$228,137.27	\$325,629.85
11/16/2023	AUTO CN	\$0.00	\$228,137.27	\$325,629.85
11/16/2023	LPCWVE	(\$840.05)	\$227,297.22	\$324,789.80
11/16/2023	CANB	(\$256.84)	\$227,040.38	\$324,532.96
11/16/2023	AUTO CN	\$0.00	\$227,040.38	\$324,532.96
11/16/2023	LPCWVE	(\$836.19)	\$226,204.19	\$323,696.77
11/16/2023	AUTO CN	\$0.00	\$225,840.92	\$323,333.50
11/16/2023	CANB	(\$363.27)	\$225,840.92	\$323,333.50
11/16/2023	LPCWVE	(\$830.74)	\$225,010.18	\$322,502.76
11/16/2023	CANB	(\$443.55)	\$224,566.63	\$322,059.21
11/16/2023	AUTO CN	\$0.00	\$224,566.63	\$322,059.21
11/16/2023	LPCWVE	(\$824.09)	\$223,742.54	\$321,235.12
11/16/2023	CANB	(\$603.16)	\$223,139.38	\$320,631.96
11/16/2023	AUTO CN	\$0.00	\$223,139.38	\$320,631.96
11/16/2023	LPCWVE	(\$815.04)	\$222,324.34	\$319,816.92
11/16/2023	CANB	(\$535.74)	\$221,788.60	\$319,281.18
11/16/2023	AUTO CN	\$0.00	\$221,788.60	\$319,281.18
11/16/2023	LPCWVE	(\$807.01)	\$220,981.59	\$318,474.17
11/16/2023	CANB	(\$804.35)	\$220,177.24	\$317,669.82
11/16/2023	AUTO CN	\$0.00	\$220,177.24	\$317,669.82
11/16/2023	LPCWVE	(\$794.94)	\$219,382.30	\$316,874.88
11/16/2023	CANB	(\$855.45)	\$218,526.85	\$316,019.43
11/16/2023	AUTO CN	\$0.00	\$218,526.85	\$316,019.43
11/16/2023	LPCWVE	(\$782.11)	\$217,744.74	\$315,237.32

September 2021 to December 2023

AWH Account for 920-932 W. Godfrey

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
11/16/2023	CANB	(\$888.36)	\$216,856.38	\$314,348.96
11/16/2023	AUTO CN	\$0.00	\$216,856.38	\$314,348.96
11/16/2023	CANB	(\$1,036.02)	\$215,820.36	\$313,312.94
11/16/2023	AUTO CN	\$0.00	\$215,820.36	\$313,312.94
11/16/2023	LPCWVE	(\$753.24)	\$215,067.12	\$312,559.70
11/16/2023	CANB	(\$1,344.36)	\$213,722.76	\$311,215.34
11/16/2023	AUTO CN	\$0.00	\$213,722.76	\$311,215.34
11/16/2023	LPCWVE	(\$747.51)	\$212,975.25	\$310,467.83
11/16/2023	CANB	(\$822.02)	\$212,153.23	\$309,645.81
11/16/2023	AUTO CN	\$0.00	\$212,153.23	\$309,645.81
11/16/2023	LPCWVE	(\$735.18)	\$211,418.05	\$308,910.63
11/16/2023	BILL	\$822.02	\$212,240.07	\$309,732.65
11/16/2023	BILL	\$3,381.07	\$215,621.14	\$313,113.72
11/16/2023	PAY	(\$553.66)	\$215,067.48	\$312,560.06
11/18/2023	DEPINT	\$0.00	\$215,067.48	\$312,560.06
11/18/2023	INTAPL	(\$1.21)	\$215,066.27	\$312,558.85
11/18/2023	INTAPL	\$0.00	\$215,066.27	\$312,558.85
11/18/2023	DEPAPL	(\$2,098.00)	\$212,968.27	\$310,460.85
11/18/2023	DEPAPL	\$0.00	\$212,968.27	\$310,460.85
12/1/2023	LPC	\$50.71	\$213,018.98	\$310,511.56
12/1/2023	LPC	\$62.75	\$213,081.73	\$310,574.31
12/1/2023	LPC	\$706.17	\$213,787.90	\$311,280.48
12/1/2023	LPC	\$502.22	\$213,787.90	\$311,782.70
12/1/2023	LPC	\$960.16	\$213,787.90	\$312,742.86
12/7/2023	BILL	\$262.02	\$214,049.92	\$313,004.88
12/18/2023	PAY	(\$750.00)	\$213,299.92	\$312,254.88
12/18/2023	PAY	(\$750.00)	\$212,549.92	\$311,504.88
12/18/2023	PAY	(\$750.00)	\$211,799.92	\$310,754.88
12/20/2023	CANP	\$750.00	\$212,549.92	\$311,504.88
12/30/2023	LPC	\$3.21	\$212,553.13	\$311,508.09
12/30/2023	LPC	\$50.71	\$212,603.84	\$311,558.80
12/30/2023	LPC	\$62.75	\$212,666.59	\$311,621.55
12/30/2023	LPC	\$697.83	\$213,364.42	\$312,319.38
12/30/2023	LPC	\$1,098.58	\$214,463.00	\$313,417.96

AWH Account for 920-932 W. Godfrey

September 2021 to December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
12/30/2023	LPC	\$509.76	\$214,463.00	\$313,927.72
12/30/2023	LPC	\$974.56	\$214,463.00	\$314,902.28

End of AWH Account for 920-932 W. Godfrey

September 2021 to December 2023

**Fern Rock
Excerpts from PGW Statements of Account**

**934-938 W. Godfrey, HH
To September 2021**

Fern Rock's "HH" Account for 934-938 W. Godfrey

Customer Name	From Date	To Date			
FERN ROCK GARDENS REALTY CORP. L.P.	12/14/1999	9/21/2021			
Service Address	Account Number	S A Number	Meter	Rate/Class	
934-938 W GODFREY AVE Apt HH PHIL, PA 19141000C23444792	6679618097	1989360	GS		

"HH" Account for 934-938 W. Godfrey											To September 2021	
Transaction Date	Transaction Type	Read Reading	Read Code	# of Days	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
Closing (Refinancing) on 10-24-2013												
7/9/2019	BILL	77242	R	27	0	0	3		8/1/2019	\$27.17	\$50,161.13	\$50,161.13
7/12/2019	PAY							Check		(\$27.17)	\$50,133.96	\$50,133.96
7/18/2019	PAY							Check		(\$27.17)	\$50,106.79	\$50,106.79

July 23 2019 Closing on MULTI-PROPERTY refinancing By Fern Rock, Marchwood, Oak Lane, Simon Garden and Five (5) other Property Groups												
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8/9/2019	BILL	77242	R	32	0	0	0		9/4/2019	\$27.13	\$50,133.92	\$50,133.92
9/7/2019	BILL	77242	R	32	0	0	0		10/1/2019	\$27.12	\$50,161.04	\$50,161.04
10/8/2019	BILL	77242	R	29	0	0	2		10/31/2019	\$27.12	\$50,188.16	\$50,188.16
11/8/2019	BILL	77285	R	33	43	1.3	140		12/5/2019	\$88.09	\$50,276.25	\$50,276.25
12/7/2019	BILL	77779	R	28	494	17.64	551		1/3/2020	\$602.31	\$50,878.56	\$50,878.56
1/1/2020	LPC									\$754.16	\$51,632.72	\$51,632.72
1/8/2020	BILL	78470	R	31	691	22.29	808		2/3/2020	\$861.16	\$52,493.88	\$52,493.88
2/1/2020	LPC									\$767.08	\$53,260.96	\$53,260.96
2/8/2020	BILL	78965	R	33	495	15	820		3/4/2020	\$696.42	\$53,957.38	\$53,957.38
2/29/2020	LPC									\$777.52	\$54,734.90	\$54,734.90
3/7/2020	BILL	79366	R	28	401	14.32	677		3/31/2020	\$568.12	\$55,303.02	\$55,303.02
4/8/2020	BILL	79566	R	30	200	6.67	529		5/4/2020	\$287.33	\$55,590.35	\$55,590.35
5/8/2020	BILL	79614	R	32	48	1.5	444		6/3/2020	\$79.51	\$55,669.86	\$55,669.86
5/30/2020	BILL	79632	R	29	18	0.62	188		6/23/2020	\$44.44	\$55,714.30	\$55,714.30

"HH" Account for 934-938 W. Godfrey

To September 2021

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
6/5/2020	CANB									(\$44.44)	\$55,669.86	\$55,669.86
6/5/2020	AUTO CN									\$0.00	\$55,669.86	\$55,669.86
6/5/2020	BILL	79625	R	18	11	0.61	156		6/30/2020	\$37.31	\$55,707.17	\$55,707.17
9/29/2020	WO									(\$55,707.17)	\$0.00	\$0.00

End for "HH" Account for 934-938 W. Godfrey

To September 2021

Fern Rock
 All Service Agreement(s) Summary Statement of Account - Acct 23444792

"HH" Account for 934-938 W. Godfrey
 September 2021 to December 2023

Customer Name	From Date	To Date
FERN ROCK GARDENS	9/1/2021	1/2/2024
Service Address	Account Number	
934-938 W GODFREY AVE Apt HH PHIL, PA 191410000	23444792	

SA	Address	Type	Meter	Rate/Class	Total Amount Due	Other Balance
6679618097	934-938 W GODFREY AVE,HH/PHILA,PA	G3-GS	1989360	GS	\$0.00	\$0.00
7213761162	934-938 W GODFREY AVE,HH/PHILA,PA	G3-GS	1989360	GS	\$0.00	\$0.00

NSA	Address	Type	Total Amount Due	Other Balance
2117145210		NR-RE	\$0.00	\$0.00
8305758270		HBDIS	\$0.00	\$0.00
6822219115		HBDIS	\$0.00	\$0.00

"HH" Account for 934-938 W. Godfrey

September 2021 to December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
5/17/2023	REACT	\$55,707.17	\$55,707.17	\$84,021.17
5/17/2023	REXFER	(\$55,707.17)	\$0.00	\$28,314.00
5/17/2023	REXFER	\$55,707.17	\$55,707.17	\$84,021.17
5/17/2023	BILL	\$253.24	\$55,960.41	\$84,274.41
5/17/2023	BILL	\$253.77	\$56,214.18	\$84,528.18
5/17/2023	BILL	\$234.40	\$56,448.58	\$84,762.58
5/17/2023	BILL	\$176.59	\$56,625.17	\$84,939.17
5/17/2023	BILL	\$88.30	\$56,713.47	\$85,027.47
5/18/2023	CANB	(\$88.30)	\$56,625.17	\$84,939.17
5/18/2023	BSEGCN	\$0.00	\$56,625.17	\$84,939.17
5/18/2023	BSEGCN	\$0.00	\$56,448.58	\$84,762.58
5/18/2023	CANB	(\$176.59)	\$56,448.58	\$84,762.58
5/18/2023	CANB	(\$234.40)	\$56,214.18	\$84,528.18
5/18/2023	BSEGCN	\$0.00	\$56,214.18	\$84,528.18
5/18/2023	CANB	(\$253.77)	\$55,960.41	\$84,274.41
5/18/2023	BSEGCN	\$0.00	\$55,960.41	\$84,274.41
5/18/2023	CANB	(\$253.24)	\$55,707.17	\$84,021.17

"HH" Account for 934-938 W. Godfrey

September 2021 to December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
5/18/2023	AUTO CN	\$0.00	\$55,707.17	\$84,021.17
5/18/2023	BILL	\$0.00	\$55,707.17	\$84,021.17
5/18/2023	WO	(\$55,707.17)	\$0.00	\$28,314.00

End of "HH" Account for 934-938 W. Godfrey

September 2021 to December 2023

**Fern Rock
Excerpts from PGW Statements of Account**

**934-938 W. Godfrey, AWH
To September 2021**

Fern Rock's "AWH" Account for 934-938 W. Godfrey

Customer Name	From Date	To Date			
Fern Rock Gardens Realty	12/14/1999	9/22/2021			
Service Address	Account Number	S A Number	Meter	Rate/Class	
934-938 W GODFREY AVE Apt AWH PHIL, PA 1914100	719354604	5109682157	2035385	GS	

"AWH" Account for 934-938 W. Godfrey

To September 2021

Transaction Date	Transaction Type	Read Reading	Read Code	# of Days	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
Closing (Refinancing) on 10-24-2013												
7/9/2019	BILL	56056	R	27	393	14.56	3		8/1/2019	\$514.14	\$44,440.07	\$44,440.07
7/18/2019	PAY							Check		(\$1,027.19)	\$43,412.88	\$43,412.88

July 23 2019 Closing on MULTI-PROPERTY refinancing By Fern Rock, Marchwood, Oak Lane, Simon Garden and Five (5) other Property Groups												
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8/1/2019	LPC									\$455.61	\$43,868.49	\$43,868.49
8/9/2019	BILL	56219	R	32	163	5.09	0		9/4/2019	\$227.07	\$44,095.56	\$44,095.56
8/30/2019	LPC									\$459.02	\$44,554.58	\$44,554.58
9/7/2019	BILL	56377	R	32	158	4.94	0		10/1/2019	\$220.89	\$44,775.47	\$44,775.47
10/1/2019	LPC									\$462.33	\$45,237.80	\$45,237.80
10/8/2019	BILL	56537	R	29	160	5.52	2		10/31/2019	\$227.35	\$45,465.15	\$45,465.15
10/31/2019	LPC									\$465.74	\$45,930.89	\$45,930.89
11/8/2019	BILL	56761	R	33	224	6.79	140		12/5/2019	\$308.32	\$46,239.21	\$46,239.21
11/30/2019	LPC									\$470.37	\$46,709.58	\$46,709.58
12/7/2019	BILL	57038	R	28	277	9.89	551		1/3/2020	\$374.86	\$47,084.44	\$47,084.44
1/8/2020	BILL	57392	R	31	354	11.42	808		2/3/2020	\$466.04	\$47,550.48	\$47,550.48
2/8/2020	BILL	57775	R	33	383	11.61	820		3/4/2020	\$501.33	\$48,051.81	\$48,051.81
3/7/2020	BILL	58113	R	28	338	12.07	677		3/31/2020	\$445.70	\$48,497.51	\$48,497.51
4/8/2020	BILL	58467	R	30	354	11.8	529		5/4/2020	\$444.96	\$48,942.47	\$48,942.47
5/8/2020	BILL	58848	R	32	381	11.91	444		6/3/2020	\$473.43	\$49,415.90	\$49,415.90

"AWH" Account for 934-938 W. Godfrey

To September 2021

Transaction Date	Transaction Type	Read Reading	Read Code	# of Days	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
6/6/2020	BILL	59107	R	29	259	8.93	188		6/30/2020	\$330.54	\$49,746.44	\$49,746.44
7/9/2020	BILL	59349	R	30	242	8.07	3		8/3/2020	\$303.51	\$50,049.95	\$50,049.95
8/8/2020	BILL	59491	R	33	142	4.3	0		9/1/2020	\$187.90	\$50,237.85	\$50,237.85
9/9/2020	BILL	59729	R	29	238	8.21	0		10/2/2020	\$296.51	\$50,534.36	\$50,534.36
10/8/2020	BILL	60079	R	30	350	11.67	36		11/2/2020	\$432.41	\$50,966.77	\$50,966.77
11/7/2020	BILL	60512	R	32	433	13.53	120		12/3/2020	\$530.79	\$51,497.56	\$51,497.56
12/8/2020	BILL	60896	R	28	384	13.71	365		1/5/2021	\$473.79	\$51,971.35	\$51,971.35
1/9/2021	BILL	61490	R	34	594	17.47	798		2/3/2021	\$760.59	\$52,731.94	\$52,731.94
1/30/2021	LPC									\$560.70	\$53,292.64	\$53,292.64
2/6/2021	BILL	61967	R	29	477	16.45	804		3/3/2021	\$632.72	\$53,925.36	\$53,925.36
2/27/2021	LPC									\$570.19	\$54,495.55	\$54,495.55
3/6/2021	BILL	62589	R	28	622	22.21	925		3/30/2021	\$817.97	\$55,313.52	\$55,313.52
4/1/2021	LPC									\$582.46	\$55,895.98	\$55,895.98
4/10/2021	BILL	63257	R	31	668	21.55	609		5/4/2021	\$828.45	\$56,724.43	\$56,724.43
5/1/2021	LPC									\$594.89	\$57,319.32	\$57,319.32
5/6/2021	BILL	63850	R	32	593	18.53	330		6/1/2021	\$728.38	\$58,047.70	\$58,047.70
5/29/2021	LPC									\$605.82	\$58,653.52	\$58,653.52
6/4/2021	BILL	64316	R	28	466	16.64	85		6/29/2021	\$578.05	\$59,231.57	\$59,231.57
7/1/2021	LPC									\$614.49	\$59,846.06	\$59,846.06
7/9/2021	BILL	64833	R	31	517	16.68	36		8/3/2021	\$633.61	\$60,479.67	\$60,479.67
8/1/2021	LPC									\$623.99	\$61,103.66	\$61,103.66
8/6/2021	BILL	65332	R	32	499	15.59	0		8/31/2021	\$618.12	\$61,721.78	\$61,721.78

Closing (Refinancing) on 5-12-2022

End for "AWH" Account for 934-938 W. Godfrey

To September 2021

Fern Rock
 All Service Agreement(s) Summary Statement of Account - Acct 719354604

"AWH" Account for 934-938 W. Godfrey
 September 2021 to December 2023

Customer Name	From Date	To Date
FERN ROCK GARDENS	9/1/2021	1/2/2024
Service Address	Account Number	
920-932 W GODFREY AVE Apt HH PHIL, PA 191413805	719354604	

SA	Address	Type	Meter	Rate/Class	Total Amount Due	Other Balance
5109682157	934-938 W GODFREY AVE,AWH/PHILA,PA	G6-GS	2035385	GS	\$77,155.74	\$0.00
3180575955	934-938 W GODFREY AVE,AWH/PHILA,PA	G6-GS	2035385	GS	\$47.85	\$0.00
1190450082	934-938 W GODFREY AVE,AWH/PHILA,PA	G6-GS	2035385	GS	\$3,482.49	\$0.00
3784059316	920-932 W GODFREY AVE,AWH/PHILA,PA	G6-GS	2027209	GS	\$4,309.21	\$0.00
939815796	920-932 W GODFREY AVE,AWH/PHILA,PA	G6-GS	2027209	GS	\$217.38	\$0.00
5597548861	920-932 W GODFREY AVE,AWH/PHILA,PA	G6-GS	2027209	GS	\$129,250.33	\$0.00

NSA	Address	Type	Total Amount Due	Other Balance
1012982783		HBDIS	\$0.00	\$0.00
1495729374		HBDIS	\$0.00	\$0.00
3839945888		HBDIS	\$0.00	\$0.00

"AWH" Account for 934-938 W. Godfrey

September 2021 to December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
9/1/2021	LPC	\$633.26	\$174,599.87	\$239,821.23
9/1/2021	LPC	\$1,106.94	\$175,706.81	\$240,928.17
9/1/2021	LPC	\$335.98	\$175,706.81	\$241,264.15
9/1/2021	LPC	\$642.33	\$175,706.81	\$241,906.48
9/10/2021	BILL	\$999.58	\$176,706.39	\$242,906.06
10/1/2021	LPC	\$642.78	\$177,349.17	\$243,548.84
10/1/2021	LPC	\$1,112.42	\$178,461.59	\$244,661.26
10/1/2021	LPC	\$341.02	\$178,461.59	\$245,002.28
10/1/2021	LPC	\$651.97	\$178,461.59	\$245,654.25
10/8/2021	BILL	\$1,326.98	\$179,788.57	\$246,981.23
10/30/2021	LPC	\$655.66	\$180,444.23	\$247,636.89
10/30/2021	LPC	\$1,119.44	\$181,563.67	\$248,756.33
10/30/2021	LPC	\$346.13	\$181,563.67	\$249,102.46

"AWH" Account for 934-938 W. Godfrey

September 2021 to December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
9/1/2021	LPC	\$633.26	\$174,599.87	\$239,821.23
10/30/2021	LPC	\$661.75	\$181,563.67	\$249,764.21
11/4/2021	BILL	\$1,110.31	\$182,673.98	\$250,874.52
12/1/2021	LPC	\$664.31	\$183,338.29	\$251,538.83
12/1/2021	LPC	\$1,127.45	\$184,465.74	\$252,666.28
12/1/2021	LPC	\$351.33	\$184,465.74	\$253,017.61
12/1/2021	LPC	\$671.67	\$184,465.74	\$253,689.28
12/8/2021	BILL	\$1,320.39	\$185,786.13	\$255,009.67
1/3/2022	LPC	\$672.46	\$186,458.59	\$255,682.13
1/3/2022	LPC	\$1,139.11	\$187,597.70	\$256,821.24
1/3/2022	LPC	\$356.60	\$187,597.70	\$257,177.84
1/3/2022	LPC	\$681.75	\$187,597.70	\$257,859.59
1/11/2022	BILL	\$2,050.58	\$189,648.28	\$259,910.17
2/1/2022	LPC	\$683.72	\$190,332.00	\$260,593.89
2/1/2022	LPC	\$1,158.60	\$191,490.60	\$261,752.49
2/1/2022	LPC	\$361.95	\$191,490.60	\$262,114.44
2/1/2022	LPC	\$691.97	\$191,490.60	\$262,806.41
2/5/2022	BILL	\$2,108.43	\$193,599.03	\$264,914.84
3/1/2022	LPC	\$695.26	\$194,294.29	\$265,610.10
3/1/2022	LPC	\$1,178.69	\$195,472.98	\$266,788.79
3/1/2022	LPC	\$367.37	\$195,472.98	\$267,156.16
3/1/2022	LPC	\$702.35	\$195,472.98	\$267,858.51
3/5/2022	BILL	\$2,044.60	\$197,517.58	\$269,903.11
4/1/2022	LPC	\$707.50	\$198,225.08	\$270,610.61
4/1/2022	LPC	\$1,197.12	\$199,422.20	\$271,807.73
4/1/2022	LPC	\$372.89	\$199,422.20	\$272,180.62
4/1/2022	LPC	\$712.89	\$199,422.20	\$272,893.51
4/7/2022	BILL	\$1,909.92	\$201,332.12	\$274,803.43
4/30/2022	LPC	\$719.52	\$202,051.64	\$275,522.95
4/30/2022	LPC	\$1,213.75	\$203,265.39	\$276,736.70
4/30/2022	LPC	\$378.48	\$203,265.39	\$277,115.18
4/30/2022	LPC	\$723.58	\$203,265.39	\$277,838.76
5/6/2022	BILL	\$1,572.56	\$204,837.95	\$279,411.32
6/1/2022	LPC	\$730.66	\$205,568.61	\$280,141.98

September 2021 to December 2023

"AWH" Account for 934-938 W. Godfrey

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
9/1/2021	LPC	\$633.26	\$174,599.87	\$239,821.23
6/1/2022	LPC	\$1,226.19	\$206,794.80	\$281,368.17
6/1/2022	LPC	\$384.16	\$206,794.80	\$281,752.33
6/1/2022	LPC	\$734.43	\$206,794.80	\$282,486.76
6/7/2022	BILL	\$1,327.53	\$208,122.33	\$283,814.29
7/1/2022	LPC	\$740.41	\$208,862.74	\$284,554.70
7/1/2022	LPC	\$1,236.36	\$210,099.10	\$285,791.06
7/1/2022	LPC	\$389.92	\$210,099.10	\$286,180.98
7/1/2022	LPC	\$745.45	\$210,099.10	\$286,926.43
7/8/2022	BILL	\$1,613.67	\$211,712.77	\$288,540.10
7/12/2022	PAY	(\$3,284.38)	\$208,428.39	\$285,255.72
7/30/2022	LPC	\$722.69	\$209,151.08	\$285,978.41
7/30/2022	LPC	\$1,229.02	\$210,380.10	\$287,207.43
7/30/2022	LPC	\$395.77	\$210,380.10	\$287,603.20
7/30/2022	LPC	\$756.63	\$210,380.10	\$288,359.83
8/5/2022	BILL	\$1,301.98	\$211,682.08	\$289,661.81
9/1/2022	LPC	\$731.13	\$212,413.21	\$290,392.94
9/1/2022	LPC	\$1,240.11	\$213,653.32	\$291,633.05
9/1/2022	LPC	\$401.70	\$213,653.32	\$292,034.75
9/1/2022	LPC	\$767.98	\$213,653.32	\$292,802.73
9/8/2022	BILL	\$1,331.93	\$214,985.25	\$294,134.66
9/15/2022	PAY	(\$3,253.69)	\$211,731.56	\$290,880.97
10/1/2022	LPC	\$726.10	\$212,457.66	\$291,607.07
10/1/2022	LPC	\$1,216.31	\$213,673.97	\$292,823.38
10/1/2022	LPC	\$407.73	\$213,673.97	\$293,231.11
10/1/2022	LPC	\$779.50	\$213,673.97	\$294,010.61
10/7/2022	BILL	\$1,436.92	\$215,110.89	\$295,447.53
11/1/2022	LPC	\$735.18	\$215,846.07	\$296,182.71
11/1/2022	LPC	\$1,228.78	\$217,074.85	\$297,411.49
11/1/2022	LPC	\$413.84	\$217,074.85	\$297,825.33
11/1/2022	LPC	\$791.19	\$217,074.85	\$298,616.52
11/8/2022	BILL	\$1,703.90	\$218,778.75	\$300,320.42
12/1/2022	LPC	\$747.51	\$219,526.26	\$301,067.93
12/1/2022	LPC	\$1,242.01	\$220,768.27	\$302,309.94

"AWH" Account for 934-938 W. Godfrey

September 2021 to December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
9/1/2021	LPC	\$633.26	\$174,599.87	\$239,821.23
12/1/2022	LPC	\$420.05	\$220,768.27	\$302,729.99
12/1/2022	LPC	\$803.06	\$220,768.27	\$303,533.05
12/8/2022	BILL	\$2,498.27	\$223,266.54	\$306,031.32
12/9/2022	PAY	(\$3,667.86)	\$219,598.68	\$302,363.46
12/31/2022	LPC	\$753.24	\$220,351.92	\$303,116.70
12/31/2022	LPC	\$1,218.74	\$221,570.66	\$304,335.44
12/31/2022	LPC	\$426.35	\$221,570.66	\$304,761.79
12/31/2022	LPC	\$815.11	\$221,570.66	\$305,576.90
1/7/2023	BILL	\$2,318.01	\$223,888.67	\$307,894.91
2/1/2023	LPC	\$1,237.97	\$225,126.64	\$309,132.88
2/1/2023	LPC	\$432.75	\$225,126.64	\$309,565.63
2/1/2023	LPC	\$827.34	\$225,126.64	\$310,392.97
2/8/2023	BILL	\$2,008.75	\$227,135.39	\$312,401.72
3/1/2023	LPC	\$782.11	\$227,917.50	\$313,183.83
3/1/2023	LPC	\$1,254.77	\$229,172.27	\$314,438.60
3/1/2023	LPC	\$439.24	\$229,172.27	\$314,877.84
3/1/2023	LPC	\$839.75	\$229,172.27	\$315,717.59
3/8/2023	BILL	\$1,795.74	\$230,968.01	\$317,513.33
4/2/2023	LPC	\$794.94	\$231,762.95	\$318,308.27
4/2/2023	LPC	\$1,268.88	\$233,031.83	\$319,577.15
4/2/2023	LPC	\$445.83	\$233,031.83	\$320,022.98
4/2/2023	LPC	\$852.34	\$233,031.83	\$320,875.32
4/7/2023	BILL	\$1,778.88	\$234,810.71	\$322,654.20
4/29/2023	LPC	\$807.01	\$235,617.72	\$323,461.21
4/29/2023	LPC	\$1,283.49	\$236,901.21	\$324,744.70
4/29/2023	LPC	\$452.52	\$236,901.21	\$325,197.22
4/29/2023	LPC	\$865.13	\$236,901.21	\$326,062.35
5/6/2023	BILL	\$1,100.37	\$238,001.58	\$327,162.72
6/1/2023	LPC	\$815.04	\$238,816.62	\$327,977.76
6/1/2023	LPC	\$1,291.96	\$240,108.58	\$329,269.72
6/1/2023	LPC	\$459.30	\$240,108.58	\$329,729.02
6/1/2023	LPC	\$878.10	\$240,108.58	\$330,607.12
6/8/2023	BILL	\$1,199.45	\$241,308.03	\$331,806.57

"AWH" Account for 934-938 W. Godfrey

September 2021 to December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
9/1/2021	LPC	\$633.26	\$174,599.87	\$239,821.23
7/1/2023	LPC	\$824.09	\$242,132.12	\$332,630.66
7/1/2023	LPC	\$1,300.91	\$243,433.03	\$333,931.57
7/1/2023	LPC	\$466.19	\$243,433.03	\$334,397.76
7/1/2023	LPC	\$891.28	\$243,433.03	\$335,289.04
7/11/2023	BILL	\$899.46	\$244,332.49	\$336,188.50
8/1/2023	LPC	\$830.74	\$245,163.23	\$337,019.24
8/1/2023	LPC	\$1,307.75	\$246,470.98	\$338,326.99
8/1/2023	LPC	\$473.19	\$246,470.98	\$338,800.18
8/1/2023	LPC	\$904.64	\$246,470.98	\$339,704.82
8/8/2023	BILL	\$666.07	\$247,137.05	\$340,370.89
9/1/2023	LPC	\$836.19	\$247,973.24	\$341,207.08
9/1/2023	LPC	\$1,312.29	\$249,285.53	\$342,519.37
9/1/2023	LPC	\$480.28	\$249,285.53	\$342,999.65
9/1/2023	LPC	\$918.21	\$249,285.53	\$343,917.86
9/9/2023	BILL	\$621.31	\$249,906.84	\$344,539.17
9/30/2023	LPC	\$840.05	\$250,746.89	\$345,379.22
9/30/2023	LPC	\$1,317.76	\$252,064.65	\$346,696.98
9/30/2023	LPC	\$487.49	\$252,064.65	\$347,184.47
9/30/2023	LPC	\$931.99	\$252,064.65	\$348,116.46
10/6/2023	BILL	\$496.09	\$252,560.74	\$348,612.55
11/1/2023	LPC	\$842.50	\$253,403.24	\$349,455.05
11/1/2023	LPC	\$1,322.74	\$254,725.98	\$350,777.79
11/1/2023	LPC	\$494.80	\$254,725.98	\$351,272.59
11/1/2023	LPC	\$945.97	\$254,725.98	\$352,218.56
11/8/2023	BILL	\$655.94	\$255,381.92	\$352,874.50
11/15/2023	PAY	(\$2,750.07)	\$252,631.85	\$350,124.43
11/15/2023	PAY	(\$2,894.16)	\$249,737.69	\$347,230.27
11/16/2023	DEPREQ	\$0.00	\$249,737.69	\$347,230.27
11/16/2023	DEPREQ	\$0.00	\$249,737.69	\$347,230.27
11/16/2023	DEPREQ	\$0.00	\$249,737.69	\$347,230.27
11/16/2023	BPTOCG	\$276.83	\$250,014.52	\$347,507.10
11/16/2023	BPTOCG	\$276.83	\$250,291.35	\$347,783.93
11/16/2023	CANB	(\$451.81)	\$249,839.54	\$347,332.12

"AWH" Account for 934-938 W. Godfrey

September 2021 to December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
9/1/2021	LPC	\$633.26	\$174,599.87	\$239,821.23
11/16/2023	AUTO CN	\$0.00	\$249,839.54	\$347,332.12
11/16/2023	LPCWVE	(\$1,322.74)	\$248,516.80	\$346,009.38
11/16/2023	CANB	(\$332.50)	\$248,184.30	\$345,676.88
11/16/2023	AUTO CN	\$0.00	\$248,184.30	\$345,676.88
11/16/2023	LPCWVE	(\$1,317.76)	\$246,866.54	\$344,359.12
11/16/2023	CANB	(\$364.47)	\$246,502.07	\$343,994.65
11/16/2023	AUTO CN	\$0.00	\$246,502.07	\$343,994.65
11/16/2023	LPCWVE	(\$1,312.29)	\$245,189.78	\$342,682.36
11/16/2023	CANB	(\$302.80)	\$244,886.98	\$342,379.56
11/16/2023	AUTO CN	\$0.00	\$244,886.98	\$342,379.56
11/16/2023	LPCWVE	(\$1,307.75)	\$243,579.23	\$341,071.81
11/16/2023	CANB	(\$455.91)	\$243,123.32	\$340,615.90
11/16/2023	AUTO CN	\$0.00	\$243,123.32	\$340,615.90
11/16/2023	LPCWVE	(\$1,300.91)	\$241,822.41	\$339,314.99
11/16/2023	CANB	(\$596.29)	\$241,226.12	\$338,718.70
11/16/2023	AUTO CN	\$0.00	\$241,226.12	\$338,718.70
11/16/2023	LPCWVE	(\$1,291.96)	\$239,934.16	\$337,426.74
11/16/2023	CANB	(\$564.63)	\$239,369.53	\$336,862.11
11/16/2023	AUTO CN	\$0.00	\$239,369.53	\$336,862.11
11/16/2023	LPCWVE	(\$1,283.49)	\$238,086.04	\$335,578.62
11/16/2023	CANB	(\$974.53)	\$237,111.51	\$334,604.09
11/16/2023	AUTO CN	\$0.00	\$237,111.51	\$334,604.09
11/16/2023	LPCWVE	(\$1,268.88)	\$235,842.63	\$333,335.21
11/16/2023	CANB	(\$940.29)	\$234,902.34	\$332,394.92
11/16/2023	AUTO CN	\$0.00	\$234,902.34	\$332,394.92
11/16/2023	LPCWVE	(\$1,254.77)	\$233,647.57	\$331,140.15
11/16/2023	CANB	(\$1,120.39)	\$232,527.18	\$330,019.76
11/16/2023	AUTO CN	\$0.00	\$232,527.18	\$330,019.76
11/16/2023	LPCWVE	(\$1,237.97)	\$231,289.21	\$328,781.79
11/16/2023	CANB	(\$1,281.99)	\$230,007.22	\$327,499.80
11/16/2023	AUTO CN	\$0.00	\$230,007.22	\$327,499.80
11/16/2023	LPCWVE	(\$1,218.74)	\$228,788.48	\$326,281.06
11/16/2023	CANB	(\$1,153.91)	\$227,634.57	\$325,127.15

"AWH" Account for 934-938 W. Godfrey

September 2021 to December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
9/1/2021	LPC	\$633.26	\$174,599.87	\$239,821.23
11/16/2023	AUTO CN	\$0.00	\$227,634.57	\$325,127.15
11/16/2023	LPCWVE	(\$1,242.01)	\$226,392.56	\$323,885.14
11/16/2023	CANB	(\$881.88)	\$225,510.68	\$323,003.26
11/16/2023	AUTO CN	\$0.00	\$225,510.68	\$323,003.26
11/16/2023	LPCWVE	(\$1,228.78)	\$224,281.90	\$321,774.48
11/16/2023	BILL	\$881.88	\$225,163.78	\$322,656.36
11/16/2023	BILL	\$4,183.71	\$229,347.49	\$326,840.07
11/16/2023	CANB	(\$204.13)	\$229,143.36	\$326,635.94
11/16/2023	AUTO CN	\$0.00	\$229,143.36	\$326,635.94
11/16/2023	LPCWVE	(\$842.50)	\$228,300.86	\$325,793.44
11/16/2023	CANB	(\$163.59)	\$228,137.27	\$325,629.85
11/16/2023	AUTO CN	\$0.00	\$228,137.27	\$325,629.85
11/16/2023	LPCWVE	(\$840.05)	\$227,297.22	\$324,789.80
11/16/2023	CANB	(\$256.84)	\$227,040.38	\$324,532.96
11/16/2023	AUTO CN	\$0.00	\$227,040.38	\$324,532.96
11/16/2023	LPCWVE	(\$836.19)	\$226,204.19	\$323,696.77
11/16/2023	AUTO CN	\$0.00	\$225,840.92	\$323,333.50
11/16/2023	CANB	(\$363.27)	\$225,840.92	\$323,333.50
11/16/2023	LPCWVE	(\$830.74)	\$225,010.18	\$322,502.76
11/16/2023	CANB	(\$443.55)	\$224,566.63	\$322,059.21
11/16/2023	AUTO CN	\$0.00	\$224,566.63	\$322,059.21
11/16/2023	LPCWVE	(\$824.09)	\$223,742.54	\$321,235.12
11/16/2023	CANB	(\$603.16)	\$223,139.38	\$320,631.96
11/16/2023	AUTO CN	\$0.00	\$223,139.38	\$320,631.96
11/16/2023	LPCWVE	(\$815.04)	\$222,324.34	\$319,816.92
11/16/2023	CANB	(\$535.74)	\$221,788.60	\$319,281.18
11/16/2023	AUTO CN	\$0.00	\$221,788.60	\$319,281.18
11/16/2023	LPCWVE	(\$807.01)	\$220,981.59	\$318,474.17
11/16/2023	CANB	(\$804.35)	\$220,177.24	\$317,669.82
11/16/2023	AUTO CN	\$0.00	\$220,177.24	\$317,669.82
11/16/2023	LPCWVE	(\$794.94)	\$219,382.30	\$316,874.88
11/16/2023	CANB	(\$855.45)	\$218,526.85	\$316,019.43
11/16/2023	AUTO CN	\$0.00	\$218,526.85	\$316,019.43

"AWH" Account for 934-938 W. Godfrey

September 2021 to December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
9/1/2021	LPC	\$633.26	\$174,599.87	\$239,821.23
11/16/2023	LPCWVE	(\$782.11)	\$217,744.74	\$315,237.32
11/16/2023	CANB	(\$888.36)	\$216,856.38	\$314,348.96
11/16/2023	AUTO CN	\$0.00	\$216,856.38	\$314,348.96
11/16/2023	CANB	(\$1,036.02)	\$215,820.36	\$313,312.94
11/16/2023	AUTO CN	\$0.00	\$215,820.36	\$313,312.94
11/16/2023	LPCWVE	(\$753.24)	\$215,067.12	\$312,559.70
11/16/2023	CANB	(\$1,344.36)	\$213,722.76	\$311,215.34
11/16/2023	AUTO CN	\$0.00	\$213,722.76	\$311,215.34
11/16/2023	LPCWVE	(\$747.51)	\$212,975.25	\$310,467.83
11/16/2023	CANB	(\$822.02)	\$212,153.23	\$309,645.81
11/16/2023	AUTO CN	\$0.00	\$212,153.23	\$309,645.81
11/16/2023	LPCWVE	(\$735.18)	\$211,418.05	\$308,910.63
11/16/2023	BILL	\$822.02	\$212,240.07	\$309,732.65
11/16/2023	BILL	\$3,381.07	\$215,621.14	\$313,113.72
11/16/2023	PAY	(\$553.66)	\$215,067.48	\$312,560.06
11/18/2023	DEPINT	\$0.00	\$215,067.48	\$312,560.06
11/18/2023	INTAPL	(\$1.21)	\$215,066.27	\$312,558.85
11/18/2023	INTAPL	\$0.00	\$215,066.27	\$312,558.85
11/18/2023	DEPAPL	(\$2,098.00)	\$212,968.27	\$310,460.85
11/18/2023	DEPAPL	\$0.00	\$212,968.27	\$310,460.85
12/1/2023	LPC	\$50.71	\$213,018.98	\$310,511.56
12/1/2023	LPC	\$62.75	\$213,081.73	\$310,574.31
12/1/2023	LPC	\$706.17	\$213,787.90	\$311,280.48
12/1/2023	LPC	\$502.22	\$213,787.90	\$311,782.70
12/1/2023	LPC	\$960.16	\$213,787.90	\$312,742.86
12/7/2023	BILL	\$262.02	\$214,049.92	\$313,004.88
12/18/2023	PAY	(\$750.00)	\$213,299.92	\$312,254.88
12/18/2023	PAY	(\$750.00)	\$212,549.92	\$311,504.88
12/18/2023	PAY	(\$750.00)	\$211,799.92	\$310,754.88
12/20/2023	CANP	\$750.00	\$212,549.92	\$311,504.88
12/30/2023	LPC	\$3.21	\$212,553.13	\$311,508.09
12/30/2023	LPC	\$50.71	\$212,603.84	\$311,558.80
12/30/2023	LPC	\$62.75	\$212,666.59	\$311,621.55

"AWH" Account for 934-938 W. Godfrey

September 2021 to December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
9/1/2021	LPC	\$633.26	\$174,599.87	\$239,821.23
12/30/2023	LPC	\$697.83	\$213,364.42	\$312,319.38
12/30/2023	LPC	\$1,098.58	\$214,463.00	\$313,417.96
12/30/2023	LPC	\$509.76	\$214,463.00	\$313,927.72
12/30/2023	LPC	\$974.56	\$214,463.00	\$314,902.28

End of "AWH" Account for 934-938 W. Godfrey

September 2021 to December 2023

BLC-28

Fern Rock – Timeline for Apartment HH

Fern Rock Realty Co., LP

934-938 W. Godfrey Avenue, Apt. HH
Philadelphia, PA 19141

Account Number: 23444792

Timeline:

The following bullet points describe the actions that resulted in the bills of May 17 and 18, 2023:

- **September 2014:** SBG disputes \$28,314.00. That amount was removed from active bills for SBG. That amount remains outstanding.
- **May 2020:** Tenant called and requested that account be placed in tenant's name. PGW refused. Tenant called again and indicated that SBG told him to put gas account in his (tenant's) name. PGW relented and place the account in the tenant's name as of May 15, 2020. On May 30, 2020, SBG was final billed for \$55,707.17 for gas usage up to and including May 15, 2020. That amount was removed from active bills.
- **May 2023:** PGW investigated lack of usage at tenant account since May 2020. PGW discovered that unit was converted to all electric. The timing of the conversion is not clear since no one notified PGW of the conversion (or to close the account). Due to the lack of usage, PGW has assumed that the conversion was completed in May 2020.
- **May 17, 2023:** PGW removed tenant from account on May 17, 2023. Account was placed back in SBG's name on May 17, 2023.

The past due amount of \$918.00 accrued on tenant account from May 15, 2020 to January 26, 2023 (shown below).

Past Due Tenant charges (at zero usage)
from May 15, 2020 to January 26, 2023

5/15/2020 – 2/23/2021	\$253.24
2/23/2021 – 11/24/2021	\$253.77
11/24/2021 – 7/26/2022	\$234.40
7/26/2022 – 1/26/2023	\$176.59
	\$918.00

The amounts billed from January 26, 2023 to April 25, 2023 are reflected as current charges on the bill issued on May 17, 2023.

The bill of May 17, 2023 was generated due to administrative action by PGW. Specifically, PGW recognized a HH meter for an apartment complex should not be in a residents name. That triggered back-billing to SBG on May 17, 2023.

- o The “past due” amount of \$140,646.34 consists of the following amounts:

\$55,707.17 from prior “final bill” of May 30, 2020

\$84,939.17 total rebilled as of May 17, 2023

- o \$55,707.17 from prior “final bill” of May 30, 2020
- o \$28,314.00 the 2014 disputed amount
- o \$918.00 in tenant charges (at zero usage) from May 15, 2020 to January 26, 2023

\$140,646.34

- o The “adjustment” reflects the prior “final bill” of May 30, 2020. That amount was returned (i.e., rebilled) to current balance because the account was restored to SBG’s name, as noted in the top row of the above table.
- o The “please pay” amount on the back-bill was for a total of \$56,713.47. That amount represents the following amounts:

\$55,707.17 from prior “final bill” of May 30, 2020

\$918.00 Tenant charges (at zero usage) from May 15, 2020 to January 26, 2023

\$88.30 Current customer charges, originally tenant charges, (at zero usage) for January 26, 2023 to April 25, 2023

\$56,713.47

- **May 18, 2023:** The bill of May 18, 2023 was generated due to administrative action by PGW. Specifically, the closing bill was generated due to PGW technician visiting the property and finding it was all electric. PGW then closed the account by backdating to its original shut off date of May 15, 2020. These actions caused a closing bill to be issued on May 18, 2023 regarding the 2014 disputed amount.
 - The “past due” amount on this bill is the amount that was disputed in 2014 (\$28,314.00).
 - The “please pay” amount is \$0.00, since the past due amount (of \$28,314.00) remains in dispute.
- **May 25, 2023:** PGW has not removed meter number 1989360. A regular meter read date for this account did take place. There was zero usage on the meter. A bill was not issued, since a closing bill was issued on May 18, 2023.

Disputed amounts are not reflected in the main screen of PGW’s system of record. PGW did not include the 2014 disputed amount when determining the total amount owed by SBG for this account in May 2020.

Conclusion

The total outstanding amount owed by SBG to PGW on this account is:

\$55,707.17 from prior final bill of May 30, 2020

\$55,707.17

BLC-29

Marchwood – Summaries of Real Estate Transactions

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Marchwood												
2													
3	Judgments (docketed liens) organized by status date) showing real estate transactions								Summary of real estate transactions				
4													
5	#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details						
6													
7													
8	June 30, 2009 Closing on refinancing of Marchwood's properties												
9													
10	2	Marchwood	100932495	September 23, 2010	\$9.08	Satisfied	October 14, 2010						
11													
12	5	Marchwood	110130301	January 7, 2011	\$736.11	Satisfied	January 8, 2011						
13													
14	1	Marchwood	100632017	June 17, 2010	\$29,926.07	Satisfied	April 2, 2011						
15	3	Marchwood	101031655	October 16, 2010	\$3,503.09	Satisfied	April 2, 2011						
16	6	Marchwood	110130302	January 7, 2011	\$1,275.49	Satisfied	April 5, 2011						
17													
18	November 8, 2012 Closing on refinancing of Marchwood's properties												
19													
20	4	Marchwood	110130300	January 7, 2011	\$23,246.42	Satisfied	November 14, 2012						
21	7	Marchwood	110831507	June 14, 2011	\$46,085.69	Satisfied	November 14, 2012						
22	8	Marchwood	110831151	August 10, 2011	\$1,758.55	Satisfied	November 14, 2012						
23	9	Marchwood	110831152	August 10, 2011	\$341.00	Satisfied	November 14, 2012						
24	10	Marchwood	110831154	August 10, 2011	\$575.86	Satisfied	November 14, 2012						
25	11	Marchwood	111230561	December 9, 2011	\$13,585.98	Satisfied	November 14, 2012						
26	12	Marchwood	111230562	December 9, 2011	\$1,369.04	Satisfied	November 14, 2012						
27	13	Marchwood	111230563	December 9, 2011	\$745.06	Satisfied	November 14, 2012						
28	14	Marchwood	120532613	May 23, 2012	\$528.18	Satisfied	November 14, 2012						
29	15	Marchwood	120532614	May 23, 2012	\$1,133.62	Satisfied	November 14, 2012						
30	16	Marchwood	120532615	May 23, 2012	\$39,220.39	Satisfied	November 14, 2012						
31	17	Marchwood	120532633	May 23, 2012	\$11,282.01	Satisfied	November 14, 2012						
32	18	Marchwood	120631460	June 19, 2012	\$4,215.38	Satisfied	November 14, 2012						
33	19	Marchwood	120631461	June 19, 2012	\$661.97	Satisfied	November 14, 2012						
34	20	Marchwood	120631462	June 19, 2012	\$322.17	Satisfied	November 14, 2012						
35	21	Marchwood	120832175	August 29, 2012	\$326.77	Satisfied	November 14, 2012						
36	22	Marchwood	120832176	August 29, 2012	\$674.81	Satisfied	November 14, 2012						
37	23	Marchwood	120832204	August 29, 2012	\$4,007.60	Satisfied	November 14, 2012						
38	24	Marchwood	121130005	November 2, 2012	\$471.82	Satisfied	November 14, 2012						
39	25	Marchwood	121130006	November 2, 2012	\$968.63	Satisfied	November 14, 2012						
40													
41	December 11, 2012 is the start date for the 2015 PUC Complaints												
42													
43	26	Marchwood	130731294	June 17, 2013	\$203.49	Satisfied	August 23, 2013						
44	27	Marchwood	130632842	June 29, 2013	\$65,873.21	Satisfied	August 23, 2013						
45	28	Marchwood	130632843	June 29, 2013	\$2,329.20	Satisfied	August 23, 2013						
46	29	Marchwood	130632844	June 29, 2013	\$1,765.37	Satisfied	August 23, 2013						
47	30	Marchwood	130731384	July 19, 2013	\$189.27	Satisfied	August 23, 2013						
48													
49	31	Marchwood	140732964	July 23, 2014	\$65,885.03	Satisfied	September 26, 2014						
50	32	Marchwood	140732965	July 23, 2014	\$2,419.16	Satisfied	September 26, 2014						
51	33	Marchwood	140732966	July 23, 2014	\$2,677.49	Satisfied	September 26, 2014						
52													
53	July 23 2019 Closing on MULTI-PROPERTY refinancing By Fern Rock, Marchwood, Oak Lane, Simon Garden and Five (5) other Property Groups								Details on Exhibit BLC-26				
54													
55													
56	October 14, 2022 Closing on refinancing of Marchwood's properties												
57													
58													
59													

"Missing" Escrow Amount Claimed by SBG \$135,649.50 SBG St. No.2 at 19

HUD-1 Settlement Sheet, withheld Zero SBG St. No. 2 at 19

Closing 14-Oct-22

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Marchwood												
2													
3	Judgments (docketed liens) organized by status date) showing real estate transactions							Summary of real estate transactions					
4													
5	#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details						
60											Pay-Off Request Received	27-Oct-22	
61													
62									PGW Response to Pay-Off Request		\$619,010.39	27-Oct-22	Copy Attached
63													
64									PGW did not receive a payments in 2022 or Before October 2022:			Exhibit BLC-30	
65													
66													
67									"Missing" Escrow Amount Claimed by SBG		None		

Philadelphia Gas Works



PPGW Commercial Resource
Center Phone: (215) 235-7077
Fax (215) 398-3352

ACCOUNT PAY-OFF INQUIRY FORM

Statement of Confidentiality: This document contains confidential information intended only for the entity named below. Any use, distribution, copying or disclosure by any other entity or person is strictly prohibited. If you have received this facsimile in error, please notify PGW immediately by telephone and return the original transmission to us by mail without making a copy.

A. TITLE AGENCY/LAW FIRM INFORMATION (FILL OUT THIS SECTION ONLY)

Authorization: By submitting this form to PGW, you represent and certify (i) that you are authorized by the owner of the below property to request payoff and account information for this property, and (ii) that all information you submit is to the best of your knowledge true, correct and complete.

Title/Lawyer Agency File #: 22-1835753 Date of Settlement: 10/26/2022
 Law Firm/Title Agency: PROPLOGIX LLC Requestor Name (Print Clearly): JONATHAN SHRADER
 Telephone #: (941) 404-8528 Facsimile #: (941) 214-1132
 Property Information (Please provide account numbers) Email: _____
 Address: 5515 Wissahickon Ave-881062500 PGW Account #(s): _____
 Owner(s): MARCHWOOD REALTY CO LP

Please Check All Applicable Boxes:

Purpose: Sale Refinance Foreclosure
 Type: Commercial Rental Mixed Use Rental Residential Rental Owner Occupied Unknown

If Sheriff Sale, Defendant Name: _____ Book/Writ # _____

Judgment/Lien _____ Docket #: _____ File Date: _____
 Judgment/Lien _____ Docket #: _____ File Date: _____
 Judgment/Lien _____ Docket #: _____ File Date: _____

B. PGW ONLY

DISCLAIMER: The pay-off information provided by PGW below is based on the property and owner information provided by the law firm/title agency. Failure to provide accurate information could affect the accuracy of the information reported by PGW. The information provided in this form is valid as of the date PGW faxes it to you. This statement is not a final bill which means that additional charges may be imposed for additional metered usage.

No Record of Account-(i) Verify type and status of services with owner, and (ii) re-contact PGW
 Record of Account:

Meter#: <u>1989624</u>	Meter Reading: <u>3644</u>	Date: <u>9/27/2022</u>	Actual/Estimate/Final	<u>Actual</u>
Meter#: <u>1970015</u>	Meter Reading: <u>25792</u>	Date: <u>9/27/2022</u>	Actual/Estimate/Final	<u>Actual</u>
Meter#: <u>2024115</u>	Meter Reading: <u>16893</u>	Date: <u>9/27/2022</u>	Actual/Estimate/Final	<u>Actual</u>

LCP COOPERATIVE (Property Not Liable for Tenant Debt) LCP NON-COOPERATIVE

List Of All Debt

Account#:	Customer of Record:	Start Date:	End Date:	Amount:	Paid Through Date:	Amount Due:
	1989624	11/12/1980	9/27/2022	\$ 578,850.16	10/31/2022	\$ 578,850.16
	1970015	4/4/1977	9/27/2022	\$ 20,198.31	10/31/2022	\$ 20,198.31
	2024115	4/4/1977	9/27/2022	\$ 19,961.92	10/31/2022	\$ 19,961.92

Judgment/Lien _____ Docket #: _____ File Date: _____
 Judgment/Lien _____ Docket #: _____ File Date: _____
 Judgment/Lien _____ Docket #: _____ File Date: _____

TOTAL AMOUNT DUE:

\$ 619,010.39

C. TITLE COMPANY/LAW FIRM PAYMENT INSTRUCTIONS

Make checks payable for the "TOTAL AMOUNT DUE" as stated above to PGW and return this form. Forward with payment to:

PGW - Collection Department
800 W. Montgomery Avenue, 3rd floor
Philadelphia, PA 19122
Attn: Liens & Judgments

FAILURE TO RETURN THIS FORM ALONG WITH YOUR PAYMENT MAY RESULT IN A DELAY OR INCORRECT PROCESSING OF PAYMENT.

The "Paid Through Date" listed above may not include the final bill. If the owner is terminating service as of the settlement date, please provide the owner's mailing address for the final bill:

 ADDRESS

BLC-30

Marchwood – Summary of Billing and Payment Information

Marchwood
Summary of Billing and Payment Information

	Address	Gas Account Status	SA Reference	Outstanding Balance	Date of Last Refinancing	
A	5515 Wissahickon	Active	5128000237	Active SA 6430067219 Prior SA 2635586986	\$21,220.50 \$1.20	12-May-22
			Sub-total, A 5515 Wissahickon	\$21,221.70		
B	5515 Wissahickon	Active	5128000237	Active SA 6497649347 Prior SA 6676751050 Prior SA 3046259091	\$1,436.19 \$16,816.29 \$53.42	12-May-22
			Sub-total, B 5515 Wissahickon	\$18,305.90		
Rear	5515 Wissahickon	Active	9125007651	Active SA 7686650195 Prior SA 9961788347 Prior SA 949702901	\$5,042.50 \$562,792.01 \$27,960.27	12-May-22
			Sub-total, Rear 5515 Wissahickon	\$595,794.78		
			Total for Marchwood	\$635,322.38		

Marchwood
Excerpts from PGW Statements of Account

5515 Wissahickon, A
To September 2021

Marchwood's "A" Account for 5515 Wissahickon Avenue

Customer Name	From Date	To Date		
Marchwood Apts Ltd.	4/4/1977	9/23/2021		
Service Address	Account Number	S A Number	Meter	Rate/Class
5515 WISSAHICKON AVE Apt PRL A PHIL, PA 19144	5128000237	6430067219	1970015	GS

"A" Account for 5515 Wissahickon Avenue

To September 2021

Transaction Date	Transaction Type	Transaction Reading	Read Code	# of Days	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
11/6/2012	BILL	12870	R	31	240	7.74	148		12/3/2012	\$319.75	\$5,776.00	\$5,776.00
Closing (Refinancing) on 11-8-2012												
11/13/2012	PAY							Check		(\$5,456.25)	\$319.75	\$319.75
8/6/2013	BILL	14446	R	31	119	3.84	0		8/29/2013	\$172.03	\$2,740.43	\$2,740.43
8/21/2013	PAY							Check		(\$1,850.66)	\$889.77	\$889.77
7/4/2014	BILL	15986	R	29	120	4.14	8		7/29/2014	\$175.90	\$3,349.62	\$3,349.62
7/30/2014	PAY							Check		(\$1,390.60)	\$1,959.02	\$1,959.02
9/4/2014	BILL	16233	R	29	114	3.93	0		9/29/2014	\$169.74	\$2,388.16	\$2,388.16
9/10/2014	PAY							Check		(\$1,376.73)	\$1,011.43	\$1,011.43
1/9/2018	BILL	20970	R	29	121	4.17	710		2/2/2018	\$157.33	\$9,101.37	\$9,101.37
1/11/2018	PAY							Check		(\$248.19)	\$8,853.18	\$8,853.18
6/8/2019	BILL	22699	R	33	107	3.24	105		7/2/2019	\$142.17	\$13,010.83	\$13,010.83
6/27/2019	PAY							Check		(\$126.39)	\$12,884.44	\$12,884.44
6/29/2019	LPC									\$133.98	\$13,018.42	\$13,018.42
7/9/2019	BILL	22770	R	27	71	2.63	3		8/1/2019	\$87.98	\$13,106.40	\$13,106.40
7/18/2019	PAY							Check		(\$345.82)	\$12,760.58	\$12,760.58

"A" Account for 5515 Wissahickon Avenue

To September 2021

Transaction Date	Transaction Type	Read Reading	# of Code	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
July 23 2019 Closing on MULTI-PROPERTY refinancing											
By Fern Rock, Marchwood, Oak Lane, Simon Garden and Five (5) other Property Groups											
8/1/2019	LPC								\$135.30	\$12,895.88	\$12,895.88
8/9/2019	BILL	22853	R	32	83	2.59		9/4/2019	\$101.82	\$12,997.70	\$12,997.70
8/30/2019	LPC								\$136.82	\$13,134.52	\$13,134.52
9/7/2019	BILL	22942	R	32	89	2.78	0	10/1/2019	\$109.15	\$13,243.67	\$13,243.67
10/1/2019	LPC								\$138.46	\$13,382.13	\$13,382.13
10/8/2019	BILL	23020	R	29	78	2.69	2	10/31/2019	\$97.62	\$13,479.75	\$13,479.75
10/31/2019	LPC								\$139.92	\$13,619.67	\$13,619.67
11/8/2019	BILL	23124	R	33	104	3.15	140	12/5/2019	\$130.57	\$13,750.24	\$13,750.24
11/30/2019	LPC								\$141.88	\$13,892.12	\$13,892.12
12/7/2019	BILL	23207	R	28	83	2.96	551	1/3/2020	\$104.19	\$13,996.31	\$13,996.31
1/1/2020	LPC								\$143.45	\$14,139.76	\$14,139.76
1/8/2020	BILL	23285	R	31	78	2.52	808	2/3/2020	\$96.70	\$14,236.46	\$14,236.46
2/1/2020	LPC								\$144.90	\$14,381.36	\$14,381.36
2/8/2020	BILL	23370	R	33	85	2.58	820	3/4/2020	\$105.23	\$14,486.59	\$14,486.59
2/29/2020	LPC								\$146.47	\$14,633.06	\$14,633.06
3/7/2020	BILL	23439	R	28	69	2.46	677	3/31/2020	\$85.45	\$14,718.51	\$14,718.51
4/8/2020	BILL	23511	R	30	72	2.4	529	5/4/2020	\$84.98	\$14,803.49	\$14,803.49
5/8/2020	BILL	23595	R	32	84	2.62	444	6/3/2020	\$98.39	\$14,901.88	\$14,901.88
6/6/2020	BILL	23686	R	29	91	3.14	188	6/30/2020	\$106.60	\$15,008.48	\$15,008.48
7/9/2020	BILL	23766	R	30	80	2.67	3	8/3/2020	\$91.33	\$15,099.81	\$15,099.81
8/8/2020	BILL	23850	R	33	84	2.55	0	9/1/2020	\$95.16	\$15,194.97	\$15,194.97
9/9/2020	BILL	23928	R	29	78	2.69	0	10/2/2020	\$88.31	\$15,283.28	\$15,283.28
10/8/2020	BILL	24015	R	30	87	2.9	36	11/2/2020	\$100.76	\$15,384.04	\$15,384.04
11/7/2020	BILL	24119	R	32	104	3.25	120	12/3/2020	\$120.99	\$15,505.03	\$15,505.03
12/8/2020	BILL	24201	R	28	82	2.93	365	1/5/2021	\$95.39	\$15,600.42	\$15,600.42
1/6/2021	LPC								\$160.99	\$15,761.41	\$15,761.41
1/9/2021	BILL	24307	R	34	106	3.12	798	2/3/2021	\$130.90	\$15,892.31	\$15,892.31
1/30/2021	LPC								\$162.95	\$16,055.26	\$16,055.26
2/6/2021	BILL	24397	R	29	90	3.1	804	3/3/2021	\$114.13	\$16,169.39	\$16,169.39
2/27/2021	LPC								\$164.66	\$16,334.05	\$16,334.05

"A" Account for 5515 Wissahickon Avenue

To September 2021

Transaction Date	Transaction Type	Read Reading	# of Code	Days	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
3/6/2021	BILL	24484	R	28	87	3.11	925		3/30/2021	\$110.51	\$16,444.56	\$16,444.56
4/1/2021	LPC									\$166.32	\$16,610.88	\$16,610.88
4/10/2021	BILL	24587	R	31	103	3.32	609		5/4/2021	\$123.44	\$16,734.32	\$16,734.32
5/1/2021	LPC									\$168.17	\$16,902.49	\$16,902.49
5/6/2021	BILL	24683	R	32	96	3	330		6/1/2021	\$113.43	\$17,015.92	\$17,015.92
5/29/2021	LPC									\$169.87	\$17,185.79	\$17,185.79
6/4/2021	BILL	24774	R	28	91	3.25	85		6/29/2021	\$107.48	\$17,293.27	\$17,293.27
7/1/2021	LPC									\$171.48	\$17,464.75	\$17,464.75
7/9/2021	BILL	24870	R	31	96	3.1	36		8/3/2021	\$112.50	\$17,577.25	\$17,577.25
8/1/2021	LPC									\$173.17	\$17,750.42	\$17,750.42
8/6/2021	BILL	24962	R	32	92	2.88	0		8/31/2021	\$108.74	\$17,859.16	\$17,859.16
9/1/2021	LPC									\$174.80	\$18,033.96	\$18,033.96
9/10/2021	BILL	25044	R	30	82	2.73	0		10/5/2021	\$97.08	\$18,131.04	\$18,131.04

Closing (Refinancing) on 10-14-2022

End of "A" Account for 5515 Wissahickon Avenue

To September 2021

Marchwood
Excerpts from PGW Statements of Account

5515 Wissahickon, B
To September 2021

Marchwood's "B" Account for 5515 Wissahickon Avenue

Customer Name	From Date	To Date			
Marchwood Apt Ltd.	4/4/1977	9/23/2021			
Service Address	Account Number	S A Number	Meter	Rate/Class	
5515 WISSAHICKON AVE Apt PRL B PHIL, PA 19144	5128000237	6676751050	2024115	GS	

"B" Account for 5515 Wissahickon Avenue											To September 2021	
Transaction Date	Transaction Type	Read Reading	Read Code	# of Days	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
11/6/2012	BILL	6519	R	31	137	4.42	148		12/3/2012	\$201.97	\$2,973.55	\$2,973.55

Closing (Refinancing) on 11-8-2012

11/13/2012	PAY							Check		(\$2,772.18)	\$201.37	\$201.37
8/6/2013	BILL	7666	R	31	98	3.16	0		8/29/2013	\$161.61	\$2,143.85	\$2,143.85
8/21/2013	PAY							Check		(\$1,376.39)	\$767.46	\$767.46
7/4/2014	BILL	8961	R	29	107	3.69	8		7/29/2014	\$176.78	\$3,078.19	\$3,078.19
7/30/2014	PAY							Check		(\$1,256.44)	\$1,821.75	\$1,821.75
9/4/2014	BILL	9188	R	29	106	3.66	0		9/29/2014	\$178.24	\$2,257.82	\$2,257.82
9/10/2014	PAY							Check		(\$1,270.31)	\$987.51	\$987.51
1/9/2018	BILL	13311	R	29	88	3.03	710		2/2/2018	\$141.27	\$9,160.12	\$9,160.12
1/11/2018	PAY							Check		(\$251.81)	\$8,908.31	\$8,908.31
6/8/2019	BILL	14397	R	33	61	1.85	105		7/2/2019	\$108.20	\$12,707.16	\$12,707.16
6/27/2019	PAY							Check		(\$123.98)	\$12,583.18	\$12,583.18
6/29/2019	LPC									\$129.89	\$12,713.07	\$12,713.07
7/9/2019	BILL	14434	R	27	37	1.37	3		8/1/2019	\$73.00	\$12,786.07	\$12,786.07
7/18/2019	PAY							Check		(\$339.14)	\$12,446.93	\$12,446.93

"B" Account for 5515 Wissahickon Avenue

To September 2021

Transaction Date	Transaction Type	Read Reading	# of Code	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
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**July 23 2019 Closing on MULTI-PROPERTY refinancing
By Fern Rock, Marchwood, Oak Lane, Simon Garden and Five (5) other Property Groups**

8/1/2019	LPC								\$130.99	\$12,577.92	\$12,577.92
8/9/2019	BILL	14465	R	32	31	0.97		9/4/2019	\$65.14	\$12,643.06	\$12,643.06
8/30/2019	LPC								\$131.96	\$12,775.02	\$12,775.02
9/7/2019	BILL	14495	R	32	30	0.94		10/1/2019	\$63.91	\$12,838.93	\$12,838.93
10/1/2019	LPC								\$132.92	\$12,971.85	\$12,971.85
10/8/2019	BILL	14529	R	29	34	1.17	2	10/31/2019	\$69.67	\$13,041.52	\$13,041.52
10/31/2019	LPC								\$133.97	\$13,175.49	\$13,175.49
11/8/2019	BILL	14576	R	33	47	1.42	140	12/5/2019	\$86.13	\$13,261.62	\$13,261.62
11/30/2019	LPC								\$135.26	\$13,396.88	\$13,396.88
12/7/2019	BILL	14630	R	28	54	1.93	551	1/3/2020	\$94.90	\$13,491.78	\$13,491.78
1/8/2020	BILL	14683	R	31	53	1.71	808	2/3/2020	\$92.83	\$13,584.61	\$13,584.61
2/8/2020	BILL	14741	R	33	58	1.76	820	3/4/2020	\$98.96	\$13,683.57	\$13,683.57
3/7/2020	BILL	14786	R	28	45	1.61	677	3/31/2020	\$82.89	\$13,766.46	\$13,766.46
4/8/2020	BILL	14833	R	30	47	1.57	529	5/4/2020	\$82.65	\$13,849.11	\$13,849.11
5/8/2020	BILL	14888	R	32	55	1.72	444	6/3/2020	\$91.59	\$13,940.70	\$13,940.70
6/6/2020	BILL	14943	R	29	55	1.9	188	6/30/2020	\$91.59	\$14,032.29	\$14,032.29
7/9/2020	BILL	14982	R	30	39	1.3	3	8/3/2020	\$71.70	\$14,103.99	\$14,103.99
8/8/2020	BILL	15017	R	33	35	1.06	0	9/1/2020	\$66.69	\$14,170.68	\$14,170.68
9/9/2020	BILL	15045	R	29	28	0.97	0	10/2/2020	\$58.73	\$14,229.41	\$14,229.41
10/8/2020	BILL	15087	R	30	42	1.4	36	11/2/2020	\$75.70	\$14,305.11	\$14,305.11
11/7/2020	BILL	15147	R	32	60	1.88	120	12/3/2020	\$96.84	\$14,401.95	\$14,401.95
12/8/2020	BILL	15205	R	28	58	2.07	365	1/5/2021	\$94.51	\$14,496.46	\$14,496.46
1/6/2021	LPC								\$151.75	\$14,648.21	\$14,648.21
1/9/2021	BILL	15277	R	34	72	2.12	798	2/3/2021	\$115.93	\$14,764.14	\$14,764.14
1/30/2021	LPC								\$153.49	\$14,917.63	\$14,917.63
2/6/2021	BILL	15339	R	29	62	2.14	804	3/3/2021	\$106.42	\$15,024.05	\$15,024.05
2/27/2021	LPC								\$155.09	\$15,179.14	\$15,179.14
3/6/2021	BILL	15398	R	28	59	2.11	925	3/30/2021	\$102.81	\$15,281.95	\$15,281.95
4/1/2021	LPC								\$156.63	\$15,438.58	\$15,438.58

"B" Account for 5515 Wissahickon Avenue										To September 2021		
Transaction Date	Transaction Type	Read Reading	# of Code	Days	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
4/10/2021	BILL	15459	R	31	61	1.97	609		5/4/2021	\$100.95	\$15,539.53	\$15,539.53
5/1/2021	LPC									\$158.14	\$15,697.67	\$15,697.67
5/6/2021	BILL	15515	R	32	56	1.75	330		6/1/2021	\$93.91	\$15,791.58	\$15,791.58
5/29/2021	LPC									\$159.55	\$15,951.13	\$15,951.13
6/4/2021	BILL	15565	R	28	50	1.79	85		6/29/2021	\$86.79	\$16,037.92	\$16,037.92
7/1/2021	LPC									\$160.85	\$16,198.77	\$16,198.77
7/9/2021	BILL	15615	R	31	50	1.61	36		8/3/2021	\$86.34	\$16,285.11	\$16,285.11
8/1/2021	LPC									\$162.15	\$16,447.26	\$16,447.26
8/6/2021	BILL	15658	R	32	43	1.34	0		8/31/2021	\$79.26	\$16,526.52	\$16,526.52
9/1/2021	LPC									\$163.34	\$16,689.86	\$16,689.86
9/10/2021	BILL	15694	R	30	36	1.2	0		10/5/2021	\$71.17	\$16,761.03	\$16,761.03

Closing (Refinancing) on 10-14-2022

End of "B" Account for 5515 Wissahickon Avenue

To September 2021

Marchwood

All Service Agreement(s) Summary Statement of Account - Acct 5128000237

**"A" and "B" Accounts for 5515 Wissahickon Avenue
September 2021 to December 2023**

Customer Name	From Date	To Date
MARCHWOOD REALTY	9/1/2021	1/2/2024
Service Address	Account Number	
5515 WISSAHICKON AVE Apt PRL A PHIL, PA 19144	5128000237	

SA	Address	Type	Meter	Rate/Class	Total Amount Due	Other Balance
6497649347	5515 WISSAHICKON AVE,PRL B/PHILA,PA	G6-GS	2024115	GS	\$1,436.19	\$0.00
3046259091	5515 WISSAHICKON AVE,PRL B/PHILA,PA	G6-GS	2024115	GS	\$53.42	\$0.00
6430067219	5515 WISSAHICKON AVE,PRL A/PHILA,PA	G6-GS	1970015	GS	\$21,220.50	\$0.00
2635586986	5515 WISSAHICKON AVE,PRL A/PHILA,PA	G6-GS	1970015	GS	\$1.20	\$0.00
6676751050	5515 WISSAHICKON AVE,PRL B/PHILA,PA	G6-GS	2024115	GS	\$16,816.29	\$0.00

NSA	Address	Type	Total Amount Due	Other Balance
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"A" and "B" Accounts for 5515 Wissahickon Avenue

September 2021 to December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
9/1/2021	LPC	\$174.80	\$34,560.48	\$34,560.48
9/1/2021	LPC	\$163.34	\$34,723.82	\$34,723.82
9/10/2021	BILL	\$168.25	\$34,892.07	\$34,892.07
10/1/2021	LPC	\$176.26	\$35,068.33	\$35,068.33
10/1/2021	LPC	\$164.41	\$35,232.74	\$35,232.74
10/8/2021	BILL	\$201.65	\$35,434.39	\$35,434.39
10/30/2021	LPC	\$177.92	\$35,612.31	\$35,612.31
10/30/2021	LPC	\$165.77	\$35,778.08	\$35,778.08
11/4/2021	BILL	\$230.56	\$36,008.64	\$36,008.64
12/1/2021	LPC	\$179.76	\$36,188.40	\$36,188.40
12/1/2021	LPC	\$167.39	\$36,355.79	\$36,355.79
12/8/2021	BILL	\$281.74	\$36,637.53	\$36,637.53
1/3/2022	LPC	\$181.92	\$36,819.45	\$36,819.45
1/3/2022	LPC	\$169.45	\$36,988.90	\$36,988.90
1/11/2022	BILL	\$348.11	\$37,337.01	\$37,337.01

"A" and "B" Accounts for 5515 Wissahickon Avenue

September 2021 to December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
2/1/2022	LPC	\$184.69	\$37,521.70	\$37,521.70
2/1/2022	LPC	\$171.90	\$37,693.60	\$37,693.60
2/5/2022	BILL	\$298.92	\$37,992.52	\$37,992.52
3/1/2022	LPC	\$186.86	\$38,179.38	\$38,179.38
3/1/2022	LPC	\$174.22	\$38,353.60	\$38,353.60
3/5/2022	BILL	\$276.69	\$38,630.29	\$38,630.29
4/1/2022	LPC	\$188.54	\$38,818.83	\$38,818.83
4/1/2022	LPC	\$176.69	\$38,995.52	\$38,995.52
4/7/2022	BILL	\$281.78	\$39,277.30	\$39,277.30
4/30/2022	LPC	\$190.02	\$39,467.32	\$39,467.32
4/30/2022	LPC	\$179.43	\$39,646.75	\$39,646.75
5/5/2022	PAY	(\$637.77)	\$39,008.98	\$39,008.98
5/5/2022	PAY	(\$281.78)	\$38,727.20	\$38,727.20
5/6/2022	BILL	\$248.37	\$38,975.57	\$38,975.57
6/1/2022	LPC	\$183.54	\$39,159.11	\$39,159.11
6/1/2022	LPC	\$175.84	\$39,334.95	\$39,334.95
6/2/2022	PAY	(\$617.82)	\$38,717.13	\$38,717.13
6/7/2022	BILL	\$215.03	\$38,932.16	\$38,932.16
7/1/2022	LPC	\$179.41	\$39,111.57	\$39,111.57
7/1/2022	LPC	\$173.94	\$39,285.51	\$39,285.51
7/8/2022	BILL	\$266.42	\$39,551.93	\$39,551.93
7/12/2022	PAY	(\$574.41)	\$38,977.52	\$38,977.52
7/30/2022	LPC	\$175.56	\$39,153.08	\$39,153.08
7/30/2022	LPC	\$173.17	\$39,326.25	\$39,326.25
8/5/2022	BILL	\$222.24	\$39,548.49	\$39,548.49
9/1/2022	LPC	\$175.84	\$39,724.33	\$39,724.33
9/1/2022	LPC	\$176.22	\$39,900.55	\$39,900.55
9/8/2022	BILL	\$237.25	\$40,137.80	\$40,137.80
9/15/2022	PAY	(\$570.97)	\$39,566.83	\$39,566.83
10/1/2022	LPC	\$171.77	\$39,738.60	\$39,738.60
10/1/2022	LPC	\$175.29	\$39,913.89	\$39,913.89
10/7/2022	BILL	\$246.34	\$40,160.23	\$40,160.23
October 14, 2022 Closing on Refinancing for Marchwood				

"A" and "B" Accounts for 5515 Wissahickon Avenue

September 2021 to December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
11/1/2022	LPC	\$171.99	\$40,332.22	\$40,332.22
11/1/2022	LPC	\$178.76	\$40,510.98	\$40,510.98
11/8/2022	BILL	\$374.04	\$40,885.02	\$40,885.02
11/15/2022	PAY	(\$237.25)	\$40,647.77	\$40,647.77
11/15/2022	PAY	(\$352.06)	\$40,295.71	\$40,295.71
11/15/2022	PAY	(\$246.34)	\$40,049.37	\$40,049.37
11/15/2022	PAY	(\$347.06)	\$39,702.31	\$39,702.31
12/1/2022	LPC	\$163.14	\$39,865.45	\$39,865.45
12/1/2022	LPC	\$175.48	\$40,040.93	\$40,040.93
12/8/2022	BILL	\$328.71	\$40,369.64	\$40,369.64
12/15/2022	PAY	(\$724.79)	\$39,644.85	\$39,644.85
12/31/2022	LPC	\$157.84	\$39,802.69	\$39,802.69
12/31/2022	LPC	\$174.84	\$39,977.53	\$39,977.53
1/7/2023	BILL	\$273.66	\$40,251.19	\$40,251.19
1/27/2023	PAY	(\$328.71)	\$39,922.48	\$39,922.48
2/1/2023	LPC	\$155.73	\$40,078.21	\$40,078.21
2/1/2023	LPC	\$176.12	\$40,254.33	\$40,254.33
2/8/2023	BILL	\$219.93	\$40,474.26	\$40,474.26
3/1/2023	LPC	\$155.94	\$40,630.20	\$40,630.20
3/1/2023	LPC	\$179.21	\$40,809.41	\$40,809.41
3/8/2023	BILL	\$214.74	\$41,024.15	\$41,024.15
4/2/2023	LPC	\$156.15	\$41,180.30	\$41,180.30
4/2/2023	LPC	\$182.23	\$41,362.53	\$41,362.53
4/7/2023	BILL	\$201.02	\$41,563.55	\$41,563.55
4/29/2023	LPC	\$156.30	\$41,719.85	\$41,719.85
4/29/2023	LPC	\$185.09	\$41,904.94	\$41,904.94
5/6/2023	BILL	\$167.03	\$42,071.97	\$42,071.97
6/1/2023	LPC	\$156.34	\$42,228.31	\$42,228.31
6/1/2023	LPC	\$187.55	\$42,415.86	\$42,415.86
6/8/2023	BILL	\$161.49	\$42,577.35	\$42,577.35
7/1/2023	LPC	\$156.36	\$42,733.71	\$42,733.71
7/1/2023	LPC	\$189.96	\$42,923.67	\$42,923.67
7/11/2023	BILL	\$140.98	\$43,064.65	\$43,064.65

"A" and "B" Accounts for 5515 Wissahickon Avenue

September 2021 to December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
8/1/2023	LPC	\$156.38	\$43,221.03	\$43,221.03
8/1/2023	LPC	\$192.05	\$43,413.08	\$43,413.08
8/8/2023	BILL	\$117.73	\$43,530.81	\$43,530.81
9/1/2023	LPC	\$156.38	\$43,687.19	\$43,687.19
9/1/2023	LPC	\$193.82	\$43,881.01	\$43,881.01
9/9/2023	BILL	\$137.09	\$44,018.10	\$44,018.10
9/30/2023	LPC	\$156.38	\$44,174.48	\$44,174.48
9/30/2023	LPC	\$195.87	\$44,370.35	\$44,370.35
10/6/2023	BILL	\$126.47	\$44,496.82	\$44,496.82
11/1/2023	LPC	\$156.40	\$44,653.22	\$44,653.22
11/1/2023	LPC	\$197.75	\$44,850.97	\$44,850.97
11/8/2023	BILL	\$150.28	\$45,001.25	\$45,001.25
11/15/2023	BILL	\$94.04	\$45,095.29	\$45,095.29
11/15/2023	CANB	(\$92.85)	\$45,002.44	\$45,002.44
11/15/2023	BSEGNCN	\$0.00	\$45,002.44	\$45,002.44
11/15/2023	CANB	(\$150.28)	\$44,852.16	\$44,852.16
11/15/2023	AUTO CN	\$0.00	\$44,852.16	\$44,852.16
11/15/2023	LPCWVE	(\$197.75)	\$44,654.41	\$44,654.41
11/15/2023	CANB	(\$125.26)	\$44,529.15	\$44,529.15
11/15/2023	AUTO CN	\$0.00	\$44,529.15	\$44,529.15
11/15/2023	LPCWVE	(\$195.87)	\$44,333.28	\$44,333.28
11/15/2023	CANB	(\$137.09)	\$44,196.19	\$44,196.19
11/15/2023	AUTO CN	\$0.00	\$44,196.19	\$44,196.19
11/15/2023	LPCWVE	(\$193.82)	\$44,002.37	\$44,002.37
11/15/2023	CANB	(\$117.73)	\$43,884.64	\$43,884.64
11/15/2023	AUTO CN	\$0.00	\$43,884.64	\$43,884.64
11/15/2023	LPCWVE	(\$192.05)	\$43,692.59	\$43,692.59
11/15/2023	CANB	(\$139.76)	\$43,552.83	\$43,552.83
11/15/2023	AUTO CN	\$0.00	\$43,552.83	\$43,552.83
11/15/2023	LPCWVE	(\$189.96)	\$43,362.87	\$43,362.87
11/15/2023	CANB	(\$160.13)	\$43,202.74	\$43,202.74
11/15/2023	AUTO CN	\$0.00	\$43,202.74	\$43,202.74
11/15/2023	LPCWVE	(\$187.55)	\$43,015.19	\$43,015.19
11/15/2023	AUTO CN	\$0.00	\$42,850.93	\$42,850.93

"A" and "B" Accounts for 5515 Wissahickon Avenue

September 2021 to December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
11/15/2023	CANB	(\$164.26)	\$42,850.93	\$42,850.93
11/15/2023	LPCWVE	(\$185.09)	\$42,665.84	\$42,665.84
11/15/2023	CANB	(\$191.01)	\$42,474.83	\$42,474.83
11/15/2023	AUTO CN	\$0.00	\$42,474.83	\$42,474.83
11/15/2023	LPCWVE	(\$182.23)	\$42,292.60	\$42,292.60
11/15/2023	CANB	(\$200.88)	\$42,091.72	\$42,091.72
11/15/2023	AUTO CN	\$0.00	\$42,091.72	\$42,091.72
11/15/2023	LPCWVE	(\$179.21)	\$41,912.51	\$41,912.51
11/15/2023	CANB	(\$206.07)	\$41,706.44	\$41,706.44
11/15/2023	AUTO CN	\$0.00	\$41,706.44	\$41,706.44
11/15/2023	LPCWVE	(\$176.12)	\$41,530.32	\$41,530.32
11/15/2023	CANB	(\$250.99)	\$41,279.33	\$41,279.33
11/15/2023	AUTO CN	\$0.00	\$41,279.33	\$41,279.33
11/15/2023	LPCWVE	(\$174.84)	\$41,104.49	\$41,104.49
11/15/2023	CANB	(\$303.30)	\$40,801.19	\$40,801.19
11/15/2023	AUTO CN	\$0.00	\$40,801.19	\$40,801.19
11/15/2023	LPCWVE	(\$175.48)	\$40,625.71	\$40,625.71
11/15/2023	BILL	\$303.30	\$40,929.01	\$40,929.01
11/15/2023	BILL	\$1,084.06	\$42,013.07	\$42,013.07
11/15/2023	PAY	(\$772.89)	\$41,240.18	\$41,240.18
11/16/2023	DEPREQ	\$0.00	\$41,240.18	\$41,240.18
11/16/2023	BPTOCG	\$191.51	\$41,431.69	\$41,431.69
11/16/2023	BPTOCG	\$314.89	\$41,746.58	\$41,746.58
11/16/2023	PAY	(\$191.51)	\$41,555.07	\$41,555.07
11/17/2023	DEPAPL	(\$10.00)	\$41,545.07	\$41,545.07
11/17/2023	DEPAPL	\$0.00	\$41,545.07	\$41,545.07
12/1/2023	LPC	\$149.10	\$41,694.17	\$41,694.17
12/1/2023	LPC	\$16.26	\$41,710.43	\$41,710.43
12/1/2023	LPC	\$165.05	\$41,875.48	\$41,875.48
12/7/2023	BILL	\$53.83	\$41,929.31	\$41,929.31
12/18/2023	PAY	(\$2,700.00)	\$39,229.31	\$39,229.31
12/18/2023	PAY	(\$2,700.00)	\$36,529.31	\$36,529.31
12/20/2023	CANP	\$2,700.00	\$39,229.31	\$39,229.31
12/30/2023	LPC	\$0.01	\$39,229.32	\$39,229.32

"A" and "B" Accounts for 5515 Wissahickon Avenue

September 2021 to December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
12/30/2023	LPC	\$0.78	\$39,230.10	\$39,230.10
12/30/2023	LPC	\$151.97	\$39,382.07	\$39,382.07
12/30/2023	LPC	\$20.98	\$39,403.05	\$39,403.05
12/30/2023	LPC	\$124.55	\$39,527.60	\$39,527.60

End of "A" and "B" Accounts for 5515 Wissahickon Avenue

September 2021 to December 2023

Marchwood

All Service Agreement(s) Summary Statement of Account - Acct 9125007651

5515 Wissahickon, Rear
To December 2023

Customer Name	From Date	To Date
MARCHWOOD REALTY	12/11/2012	1/2/2024
Service Address	Account Number	
5515 WISSAHICKON AVE PHIL, PA 191444554	9125007651	

SA	Address	Type	Meter	Rate/Class	Total Amount Due
7686650195	5515 WISSAHICKON AVE/PHILA,PA	G9-GS	1989624	GS	\$5,042.50
9961788347	5515 WISSAHICKON AVE/PHILA,PA	G9-GS	1989624	GS	\$562,792.01
949702901	5515 WISSAHICKON AVE/PHILA,PA	G9-GS	1989624	GS	\$27,960.27

NSA	Address	Type	Total Amount Due	Other Balance
6694596872		NZ-PL	\$0.00	\$0.00
5528797965		OTI	\$0.00	\$0.00
4840306306		OTI	\$0.00	\$0.00
735562754		OTI	\$0.00	\$0.00

5515 Wissahickon, Rear

To December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
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Closing (Refinancing) on 11-8-2012

1/5/2013	BILL	\$9,053.32	\$20,296.95	\$20,296.95
2/6/2013	BILL	\$15,305.13	\$35,602.08	\$35,602.08
3/6/2013	BILL	\$12,146.85	\$47,748.93	\$47,748.93
4/4/2013	BILL	\$10,400.67	\$58,149.60	\$58,149.60
5/4/2013	BILL	\$6,459.15	\$64,608.75	\$64,608.75
6/6/2013	BILL	\$1,264.46	\$65,873.21	\$65,873.21
7/3/2013	BILL	\$892.74	\$66,765.95	\$66,765.95
8/6/2013	BILL	\$718.56	\$67,484.51	\$67,484.51
8/21/2013	PAY	(\$65,873.21)	\$1,611.30	\$1,611.30
9/6/2013	BILL	\$984.87	\$2,596.17	\$2,596.17
10/4/2013	BILL	\$860.54	\$3,456.71	\$3,456.71
11/6/2013	BILL	\$3,490.07	\$6,946.78	\$6,946.78

5515 Wissahickon, Rear

To December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
12/6/2013	BILL	\$7,114.99	\$14,061.77	\$14,061.77
1/7/2014	BILL	\$13,290.18	\$27,351.95	\$27,351.95
2/5/2014	BILL	\$14,709.40	\$42,061.35	\$42,061.35
3/6/2014	BILL	\$11,047.10	\$53,108.45	\$53,108.45
4/4/2014	BILL	\$12,776.58	\$65,885.03	\$65,885.03
5/1/2014	LPC	\$988.27	\$66,873.30	\$66,873.30
5/6/2014	BILL	\$7,131.58	\$74,004.88	\$74,004.88
5/31/2014	LPC	\$1,095.24	\$75,100.12	\$75,100.12
6/5/2014	BILL	\$1,875.83	\$76,975.95	\$76,975.95
7/1/2014	LPC	\$1,123.38	\$78,099.33	\$78,099.33
7/4/2014	BILL	\$1,151.01	\$79,250.34	\$79,250.34
7/30/2014	PAY	(\$36,612.15)	\$42,638.19	\$42,638.19
7/31/2014	LPC	\$639.57	\$43,277.76	\$43,277.76
8/6/2014	BILL	\$867.93	\$44,145.69	\$44,145.69
8/30/2014	LPC	\$652.59	\$44,798.28	\$44,798.28
9/4/2014	BILL	\$923.31	\$45,721.59	\$45,721.59
9/10/2014	PAY	(\$36,612.15)	\$9,109.44	\$9,109.44
9/30/2014	LPC	\$136.64	\$9,246.08	\$9,246.08
10/4/2014	BILL	\$1,042.17	\$10,288.25	\$10,288.25
11/1/2014	LPC	\$152.27	\$10,440.52	\$10,440.52
11/6/2014	BILL	\$2,418.56	\$12,859.08	\$12,859.08
11/29/2014	LPC	\$188.55	\$13,047.63	\$13,047.63
12/6/2014	BILL	\$7,968.99	\$21,016.62	\$21,016.62
1/1/2015	LPC	\$308.08	\$21,324.70	\$21,324.70
1/7/2015	BILL	\$13,824.41	\$35,149.11	\$35,149.11
1/31/2015	LPC	\$515.45	\$35,664.56	\$35,664.56
2/5/2015	BILL	\$15,131.53	\$50,796.09	\$50,796.09
2/28/2015	LPC	\$742.42	\$51,538.51	\$51,538.51
3/6/2015	BILL	\$15,832.31	\$67,370.82	\$67,370.82
3/31/2015	LPC	\$979.91	\$68,350.73	\$68,350.73
4/8/2015	BILL	\$13,991.97	\$82,342.70	\$82,342.70
5/1/2015	LPC	\$1,189.79	\$83,532.49	\$83,532.49
5/5/2015	BILL	\$4,608.18	\$88,140.67	\$88,140.67
5/30/2015	LPC	\$1,258.91	\$89,399.58	\$89,399.58

5515 Wissahickon, Rear

To December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
6/4/2015	BILL	\$1,468.42	\$90,868.00	\$90,868.00
7/7/2015	BILL	\$1,022.83	\$91,890.83	\$91,890.83
8/6/2015	BILL	\$1,141.64	\$93,032.47	\$93,032.47
9/4/2015	BILL	\$939.16	\$93,971.63	\$93,971.63
10/6/2015	BILL	\$1,010.44	\$94,982.07	\$94,982.07
11/4/2015	BILL	\$2,809.12	\$97,791.19	\$97,791.19
12/8/2015	BILL	\$6,722.25	\$104,513.44	\$104,513.44
1/6/2016	BILL	\$13,622.72	\$118,136.16	\$118,136.16
2/6/2016	BILL	\$13,186.04	\$131,322.20	\$131,322.20
3/5/2016	BILL	\$13,969.62	\$145,291.82	\$145,291.82
4/6/2016	BILL	\$11,897.58	\$157,189.40	\$157,189.40
5/7/2016	BILL	\$1,144.54	\$158,333.94	\$158,333.94
6/4/2016	BILL	\$1,081.68	\$159,415.62	\$159,415.62
7/8/2016	BILL	\$941.62	\$160,357.24	\$160,357.24
8/6/2016	BILL	\$690.29	\$161,047.53	\$161,047.53
9/7/2016	BILL	\$734.96	\$161,782.49	\$161,782.49
10/6/2016	BILL	\$873.65	\$162,656.14	\$162,656.14
11/8/2016	BILL	\$1,304.28	\$163,960.42	\$163,960.42
12/7/2016	BILL	\$3,684.72	\$167,645.14	\$167,645.14
1/7/2017	BILL	\$7,509.67	\$175,154.81	\$175,154.81
2/7/2017	BILL	\$7,951.09	\$183,105.90	\$183,105.90
3/7/2017	BILL	\$7,739.85	\$190,845.75	\$190,845.75
4/7/2017	BILL	\$8,484.91	\$199,330.66	\$199,330.66
5/5/2017	BILL	\$3,543.02	\$202,873.68	\$202,873.68
6/8/2017	BILL	\$1,711.68	\$204,585.36	\$204,585.36
7/1/2017	LPC	\$2,986.70	\$207,572.06	\$207,572.06
7/8/2017	BILL	\$1,300.13	\$208,872.19	\$208,872.19
7/31/2017	LPC	\$3,006.20	\$211,878.39	\$211,878.39
8/8/2017	BILL	\$982.09	\$212,860.48	\$212,860.48
8/31/2017	LPC	\$3,020.93	\$215,881.41	\$215,881.41
9/8/2017	BILL	\$1,157.73	\$217,039.14	\$217,039.14
9/29/2017	LPC	\$3,038.29	\$220,077.43	\$220,077.43
10/7/2017	BILL	\$1,195.30	\$221,272.73	\$221,272.73
10/31/2017	LPC	\$3,056.22	\$224,328.95	\$224,328.95

5515 Wissahickon, Rear

To December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
11/7/2017	BILL	\$1,270.34	\$225,599.29	\$225,599.29
12/1/2017	LPC	\$3,075.28	\$228,674.57	\$228,674.57
12/7/2017	BILL	\$6,254.71	\$234,929.28	\$234,929.28
12/30/2017	LPC	\$3,169.10	\$238,098.38	\$238,098.38
1/9/2018	BILL	\$7,292.86	\$245,391.24	\$245,391.24
1/11/2018	PAY	(\$500.00)	\$244,891.24	\$244,891.24
2/1/2018	LPC	\$3,278.49	\$248,169.73	\$248,169.73
2/8/2018	BILL	\$14,746.68	\$262,916.41	\$262,916.41
3/1/2018	LPC	\$3,499.69	\$266,416.10	\$266,416.10
3/7/2018	BILL	\$12,026.26	\$278,442.36	\$278,442.36
3/30/2018	LPC	\$3,680.09	\$282,122.45	\$282,122.45
4/6/2018	BILL	\$10,944.46	\$293,066.91	\$293,066.91
5/1/2018	LPC	\$3,844.25	\$296,911.16	\$296,911.16
5/9/2018	BILL	\$4,963.26	\$301,874.42	\$301,874.42
6/1/2018	LPC	\$3,918.70	\$305,793.12	\$305,793.12
6/9/2018	BILL	\$1,324.36	\$307,117.48	\$307,117.48
6/30/2018	LPC	\$3,938.57	\$311,056.05	\$311,056.05
7/10/2018	BILL	\$811.40	\$311,867.45	\$311,867.45
8/1/2018	LPC	\$3,950.74	\$315,818.19	\$315,818.19
8/8/2018	BILL	\$691.35	\$316,509.54	\$316,509.54
9/1/2018	LPC	\$3,961.11	\$320,470.65	\$320,470.65
9/8/2018	BILL	\$665.51	\$321,136.16	\$321,136.16
9/29/2018	LPC	\$3,971.09	\$325,107.25	\$325,107.25
10/5/2018	BILL	\$618.21	\$325,725.46	\$325,725.46
11/1/2018	LPC	\$3,980.36	\$329,705.82	\$329,705.82
11/8/2018	BILL	\$1,839.02	\$331,544.84	\$331,544.84
12/1/2018	LPC	\$4,007.95	\$335,552.79	\$335,552.79
12/7/2018	BILL	\$8,581.53	\$344,134.32	\$344,134.32
1/1/2019	LPC	\$4,136.67	\$348,270.99	\$348,270.99
1/10/2019	BILL	\$9,251.62	\$357,522.61	\$357,522.61
1/31/2019	LPC	\$4,275.45	\$361,798.06	\$361,798.06
2/8/2019	BILL	\$10,343.26	\$372,141.32	\$372,141.32
3/1/2019	LPC	\$4,430.60	\$376,571.92	\$376,571.92
3/8/2019	BILL	\$13,208.29	\$389,780.21	\$389,780.21

5515 Wissahickon, Rear

To December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
3/30/2019	LPC	\$4,628.72	\$394,408.93	\$394,408.93
4/9/2019	BILL	\$11,932.37	\$406,341.30	\$406,341.30
5/1/2019	LPC	\$4,807.71	\$411,149.01	\$411,149.01
5/8/2019	BILL	\$4,109.37	\$415,258.38	\$415,258.38
6/1/2019	LPC	\$4,869.35	\$420,127.73	\$420,127.73
6/8/2019	BILL	\$1,011.51	\$421,139.24	\$421,139.24
6/27/2019	PAY	(\$1,011.51)	\$420,127.73	\$420,127.73
6/29/2019	LPC	\$4,884.52	\$425,012.25	\$425,012.25
7/9/2019	BILL	\$699.32	\$425,711.57	\$425,711.57
7/18/2019	PAY	(\$699.32)	\$425,012.25	\$425,012.25
July 23 2019 Closing on MULTI-PROPERTY refinancing				
By Fern Rock, Marchwood, Oak Lane, Simon Garden and Five (5) other Property Groups				
8/1/2019	LPC	\$4,895.01	\$429,907.26	\$429,907.26
8/1/2019	PAY	(\$205,000.00)	\$224,907.26	\$224,907.26
8/9/2019	BILL	\$671.39	\$225,578.65	\$225,578.65
8/30/2019	LPC	\$3,383.67	\$228,962.32	\$228,962.32
9/7/2019	BILL	\$778.00	\$229,740.32	\$229,740.32
10/1/2019	LPC	\$3,395.34	\$233,135.66	\$233,135.66
10/8/2019	BILL	\$781.75	\$233,917.41	\$233,917.41
10/31/2019	LPC	\$3,407.07	\$237,324.48	\$237,324.48
11/8/2019	BILL	\$716.74	\$238,041.22	\$238,041.22
11/30/2019	LPC	\$3,417.82	\$241,459.04	\$241,459.04
12/7/2019	BILL	\$9,209.67	\$250,668.71	\$250,668.71
1/8/2020	LPC	\$3,555.97	\$254,224.68	\$254,224.68
1/8/2020	BILL	\$12,332.34	\$266,557.02	\$266,557.02
2/1/2020	LPC	\$3,740.95	\$270,297.97	\$270,297.97
2/8/2020	BILL	\$13,804.08	\$284,102.05	\$284,102.05
2/29/2020	LPC	\$3,948.01	\$288,050.06	\$288,050.06
3/7/2020	BILL	\$11,743.86	\$299,793.92	\$299,793.92
4/8/2020	BILL	\$10,530.02	\$310,323.94	\$310,323.94
5/8/2020	BILL	\$5,521.74	\$315,845.68	\$315,845.68
6/6/2020	BILL	\$1,882.67	\$317,728.35	\$317,728.35

5515 Wissahickon, Rear

To December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
7/9/2020	BILL	\$572.86	\$318,301.21	\$318,301.21
8/8/2020	BILL	\$493.90	\$318,795.11	\$318,795.11
9/9/2020	BILL	\$490.51	\$319,285.62	\$319,285.62
10/8/2020	BILL	\$540.90	\$319,826.52	\$319,826.52
11/7/2020	BILL	\$2,226.48	\$322,053.00	\$322,053.00
12/8/2020	BILL	\$9,075.24	\$331,128.24	\$331,128.24
1/6/2021	LPC	\$4,594.19	\$335,722.43	\$335,722.43
1/9/2021	BILL	\$11,824.45	\$347,546.88	\$347,546.88
1/30/2021	LPC	\$4,771.55	\$352,318.43	\$352,318.43
2/6/2021	BILL	\$12,337.07	\$364,655.50	\$364,655.50
2/27/2021	LPC	\$4,956.61	\$369,612.11	\$369,612.11
3/6/2021	BILL	\$14,106.51	\$383,718.62	\$383,718.62
4/1/2021	LPC	\$5,168.21	\$388,886.83	\$388,886.83
4/10/2021	BILL	\$9,835.01	\$398,721.84	\$398,721.84
5/1/2021	LPC	\$5,315.73	\$404,037.57	\$404,037.57
5/6/2021	BILL	\$3,759.36	\$407,796.93	\$407,796.93
5/29/2021	LPC	\$5,372.12	\$413,169.05	\$413,169.05
6/3/2021	BILL	\$962.40	\$414,131.45	\$414,131.45
7/1/2021	LPC	\$5,386.56	\$419,518.01	\$419,518.01
7/9/2021	BILL	\$460.78	\$419,978.79	\$419,978.79
8/1/2021	LPC	\$5,393.47	\$425,372.26	\$425,372.26
8/6/2021	BILL	\$430.09	\$425,802.35	\$425,802.35
9/1/2021	LPC	\$5,399.92	\$431,202.27	\$431,202.27
9/8/2021	BILL	\$529.64	\$431,731.91	\$431,731.91
10/1/2021	LPC	\$5,407.87	\$437,139.78	\$437,139.78
10/8/2021	BILL	\$573.34	\$437,713.12	\$437,713.12
10/30/2021	LPC	\$5,416.47	\$443,129.59	\$443,129.59
11/4/2021	BILL	\$813.67	\$443,943.26	\$443,943.26
12/1/2021	LPC	\$5,428.67	\$449,371.93	\$449,371.93
12/8/2021	BILL	\$7,834.01	\$457,205.94	\$457,205.94
1/3/2022	LPC	\$5,546.18	\$462,752.12	\$462,752.12
1/11/2022	BILL	\$11,052.34	\$473,804.46	\$473,804.46
2/1/2022	LPC	\$5,711.97	\$479,516.43	\$479,516.43
2/5/2022	BILL	\$15,024.68	\$494,541.11	\$494,541.11

5515 Wissahickon, Rear

To December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
3/1/2022	LPC	\$5,937.34	\$500,478.45	\$500,478.45
3/5/2022	BILL	\$14,773.26	\$515,251.71	\$515,251.71
4/1/2022	LPC	\$6,158.94	\$521,410.65	\$521,410.65
4/7/2022	BILL	\$9,424.48	\$530,835.13	\$530,835.13
4/30/2022	LPC	\$6,300.30	\$537,135.43	\$537,135.43
5/6/2022	BILL	\$4,193.25	\$541,328.68	\$541,328.68
6/1/2022	LPC	\$6,363.20	\$547,691.88	\$547,691.88
6/7/2022	BILL	\$2,107.44	\$549,799.32	\$549,799.32
7/1/2022	LPC	\$6,394.81	\$556,194.13	\$556,194.13
7/8/2022	BILL	\$992.55	\$557,186.68	\$557,186.68
7/26/2022	WNA3&9	(\$42.67)	\$557,144.01	\$557,144.01
7/30/2022	LPC	\$6,409.70	\$563,553.71	\$563,553.71
8/5/2022	BILL	\$691.18	\$564,244.89	\$564,244.89
9/1/2022	LPC	\$6,420.07	\$570,664.96	\$570,664.96
9/8/2022	BILL	\$814.26	\$571,479.22	\$571,479.22
10/1/2022	LPC	\$6,432.28	\$577,911.50	\$577,911.50
10/7/2022	BILL	\$938.66	\$578,850.16	\$578,850.16
Closing (Refinancing) on 10-14-2022				
11/1/2022	LPC	\$6,446.36	\$585,296.52	\$585,296.52
11/8/2022	BILL	\$2,988.45	\$588,284.97	\$588,284.97
12/1/2022	LPC	\$6,491.19	\$594,776.16	\$594,776.16
12/8/2022	BILL	\$10,209.19	\$604,985.35	\$604,985.35
12/31/2022	LPC	\$6,644.33	\$611,629.68	\$611,629.68
1/7/2023	BILL	\$17,555.43	\$629,185.11	\$629,185.11
2/1/2023	LPC	\$6,907.66	\$636,092.77	\$636,092.77
2/8/2023	BILL	\$16,739.28	\$652,832.05	\$652,832.05
3/1/2023	LPC	\$7,158.75	\$659,990.80	\$659,990.80
3/8/2023	BILL	\$15,048.07	\$675,038.87	\$675,038.87
4/2/2023	LPC	\$7,384.47	\$682,423.34	\$682,423.34
4/7/2023	BILL	\$10,818.38	\$693,241.72	\$693,241.72
4/29/2023	LPC	\$7,546.74	\$700,788.46	\$700,788.46
5/6/2023	BILL	\$4,416.80	\$705,205.26	\$705,205.26

5515 Wissahickon, Rear

To December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
6/1/2023	LPC	\$7,613.00	\$712,818.26	\$712,818.26
6/8/2023	BILL	\$1,963.95	\$714,782.21	\$714,782.21
7/1/2023	LPC	\$7,642.46	\$722,424.67	\$722,424.67
7/11/2023	BILL	\$581.71	\$723,006.38	\$723,006.38
8/1/2023	LPC	\$7,651.18	\$730,657.56	\$730,657.56
8/8/2023	BILL	\$452.84	\$731,110.40	\$731,110.40
9/1/2023	LPC	\$7,657.97	\$738,768.37	\$738,768.37
9/9/2023	BILL	\$533.47	\$739,301.84	\$739,301.84
9/30/2023	LPC	\$7,665.98	\$746,967.82	\$746,967.82
10/6/2023	BILL	\$535.25	\$747,503.07	\$747,503.07
11/1/2023	LPC	\$7,674.00	\$755,177.07	\$755,177.07
11/8/2023	BILL	\$2,330.62	\$757,507.69	\$757,507.69
11/15/2023	BILL	\$4,932.75	\$762,440.44	\$762,440.44
11/15/2023	CANB	(\$4,932.75)	\$757,507.69	\$757,507.69
11/15/2023	BSEGCN	\$0.00	\$757,507.69	\$757,507.69
11/15/2023	CANB	(\$2,330.62)	\$755,177.07	\$755,177.07
11/15/2023	AUTOCN	\$0.00	\$755,177.07	\$755,177.07
11/15/2023	LPCWVE	(\$7,674.00)	\$747,503.07	\$747,503.07
11/15/2023	CANB	(\$535.25)	\$746,967.82	\$746,967.82
11/15/2023	AUTOCN	\$0.00	\$746,967.82	\$746,967.82
11/15/2023	LPCWVE	(\$7,665.98)	\$739,301.84	\$739,301.84
11/15/2023	CANB	(\$533.47)	\$738,768.37	\$738,768.37
11/15/2023	AUTOCN	\$0.00	\$738,768.37	\$738,768.37
11/15/2023	LPCWVE	(\$7,657.97)	\$731,110.40	\$731,110.40
11/15/2023	CANB	(\$452.84)	\$730,657.56	\$730,657.56
11/15/2023	AUTOCN	\$0.00	\$730,657.56	\$730,657.56
11/15/2023	LPCWVE	(\$7,651.18)	\$723,006.38	\$723,006.38
11/15/2023	CANB	(\$581.71)	\$722,424.67	\$722,424.67
11/15/2023	AUTOCN	\$0.00	\$722,424.67	\$722,424.67
11/15/2023	LPCWVE	(\$7,642.46)	\$714,782.21	\$714,782.21
11/15/2023	AUTOCN	\$0.00	\$712,818.26	\$712,818.26
11/15/2023	CANB	(\$1,963.95)	\$712,818.26	\$712,818.26
11/15/2023	LPCWVE	(\$7,613.00)	\$705,205.26	\$705,205.26
11/15/2023	CANB	(\$4,416.80)	\$700,788.46	\$700,788.46

5515 Wissahickon, Rear

To December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
11/15/2023	AUTO CN	\$0.00	\$700,788.46	\$700,788.46
11/15/2023	LPCWVE	(\$7,546.74)	\$693,241.72	\$693,241.72
11/15/2023	CANB	(\$10,818.38)	\$682,423.34	\$682,423.34
11/15/2023	AUTO CN	\$0.00	\$682,423.34	\$682,423.34
11/15/2023	LPCWVE	(\$7,384.47)	\$675,038.87	\$675,038.87
11/15/2023	CANB	(\$15,048.07)	\$659,990.80	\$659,990.80
11/15/2023	AUTO CN	\$0.00	\$659,990.80	\$659,990.80
11/15/2023	LPCWVE	(\$7,158.75)	\$652,832.05	\$652,832.05
11/15/2023	CANB	(\$16,739.28)	\$636,092.77	\$636,092.77
11/15/2023	AUTO CN	\$0.00	\$636,092.77	\$636,092.77
11/15/2023	LPCWVE	(\$6,907.66)	\$629,185.11	\$629,185.11
11/15/2023	AUTO CN	\$0.00	\$611,629.68	\$611,629.68
11/15/2023	CANB	(\$17,555.43)	\$611,629.68	\$611,629.68
11/15/2023	LPCWVE	(\$6,644.33)	\$604,985.35	\$604,985.35
11/15/2023	CANB	(\$10,209.19)	\$594,776.16	\$594,776.16
11/15/2023	AUTO CN	\$0.00	\$594,776.16	\$594,776.16
11/15/2023	LPCWVE	(\$6,491.19)	\$588,284.97	\$588,284.97
11/15/2023	CANB	(\$2,988.45)	\$585,296.52	\$585,296.52
11/15/2023	AUTO CN	\$0.00	\$585,296.52	\$585,296.52
11/15/2023	LPCWVE	(\$6,446.36)	\$578,850.16	\$578,850.16
11/15/2023	BILL	\$2,987.40	\$581,837.56	\$581,837.56
11/15/2023	BILL	\$26,835.60	\$608,673.16	\$608,673.16
11/15/2023	PAY	(\$3,233.68)	\$605,439.48	\$605,439.48
11/15/2023	PAY	(\$5,000.00)	\$600,439.48	\$600,439.48
11/15/2023	PAY	(\$5,000.00)	\$595,439.48	\$595,439.48
11/15/2023	PAY	(\$5,000.00)	\$590,439.48	\$590,439.48
11/16/2023	DEPREQ	\$0.00	\$590,439.48	\$590,439.48
11/16/2023	BPTOCG	\$314.89	\$590,754.37	\$590,754.37
11/16/2023	PAY	\$0.00	\$590,754.37	\$590,754.37
11/16/2023	PAY	\$0.00	\$590,754.37	\$590,754.37
11/16/2023	PAY	(\$314.89)	\$590,439.48	\$590,439.48
11/17/2023	DEPINT	\$0.00	\$590,439.48	\$590,439.48
11/17/2023	INTAPL	(\$3.80)	\$590,435.68	\$590,435.68
11/17/2023	INTAPL	\$0.00	\$590,435.68	\$590,435.68

5515 Wissahickon, Rear

To December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
11/17/2023	DEPAPL	(\$9,882.00)	\$580,553.68	\$580,553.68
11/17/2023	DEPAPL	\$0.00	\$580,553.68	\$580,553.68
12/1/2023	LPC	\$402.53	\$580,956.21	\$580,956.21
12/1/2023	LPC	\$6,064.66	\$587,020.87	\$587,020.87
12/7/2023	BILL	\$4,967.99	\$591,988.86	\$591,988.86
12/18/2023	PAY	(\$2,700.00)	\$589,288.86	\$589,288.86
12/30/2023	LPC	\$407.25	\$589,696.11	\$589,696.11
12/30/2023	LPC	\$74.51	\$589,770.62	\$589,770.62
12/30/2023	LPC	\$6,024.16	\$595,794.78	\$595,794.78

End of 5515 Wissahickon, Rear

To December 2023

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Marshall Square – Summaries of Real Estate Transactions

A	B	C	D	E	F	G	H	I	J	K	L	M		
1	Marshall Square													
2														
3	Judgments (docketed liens) organized by status date) showing real estate transactions								Summary of real estate transactions					
4														
5	#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details							
6														
7	2	Marshall Square/SBG	100531543	May 13, 2010	\$9,648.19	Vacated	July 30, 2010							
8														
9	December 28, 2011 Closing on refinancing of Marshall Square's properties													
10														
11	4	Marshall Square	111231525	December 30, 2011	\$157.00	Vacated	March 23, 2012							
12	6	Marshall Square	120332031	March 24, 2012	\$11,408.93	Vacated	March 29, 2012							
13														
14	1	Marshall Square/SBG	100230773	February 12, 2010	\$88,546.49	Satisfied	April 10, 2012							
15	3	Marshall Square	100733829	July 31, 2010	\$121,108.37	Satisfied	April 10, 2012							
16	5	Marshall Square	111231524	December 30, 2011	\$44,583.28	Satisfied	April 10, 2012							
17	7	Marshall Square	120332040	March 26, 2012	\$3,593.32	Satisfied	April 10, 2012							
18	8	Marshall Square	120332042	March 26, 2012	\$69,302.81	Satisfied	April 10, 2012							
19														
20	9	Marshall Square	120532592	May 22, 2012	\$7,020.88	Satisfied	August 22, 2013							
21	10	Marshall Square	121031127	October 22, 2012	\$16,354.21	Satisfied	August 22, 2013							
22	11	Marshall Square	130730856	July 11, 2013	\$14,304.78	Satisfied	August 23, 2013							
23	12	Marshall Square	130730855	July 11, 2013	\$20,835.58	Satisfied	August 23, 2013							
24														
25	December 11, 2012 is the start date for the 2015 PUC Complaints								December 11, 2012 is the start date for the 2015 PUC Complaints					
26														
27	14	Marshall Square/SBG	140430344	April 7, 2014	\$2,861.67	Satisfied	July 30, 2014							
28														
29	13	Marshall Square	131030113	October 7, 2013	\$1,715.33	Satisfied	August 15, 2014							
30														
31	15	Marshall Square	140732960	July 23, 2014	\$17,828.92	Satisfied	September 26, 2014							
32														
33	June 28, 2019 Closing on refinancing of Marshall Square's properties								HUD-1 Settlement Sheet,	withheld	\$35,000.00	Exhibit SAP-3		
34														
35									35,000.00	Gas Lien Escrow				
36														
37										Closing	28-Jun-19			
38														
39										No pay-off request was received by PGW				
40														
41										Payment of	\$303,939.44	received by PGW on	22-Jul-19	Exhibit SAP-2
42														
43										\$108,192.47	Check	22-Jul-19	Exhibit SAP-2	
44										\$108,192.47	Check	22-Jul-19	Exhibit SAP-2	
45										\$87,554.50	Check	22-Jul-19	Exhibit SAP-2	
46														
47										Total Applied by PGW	\$303,939.44			
48										"Missing" Escrow Amount Claimed by SBG	None			
49														
50														
51	16	Marshall Square	140733006	July 23, 2014	\$17,976.92	Satisfied	August 7, 2019							
52														
53	December 23, 2020 Closing on refinancing of Marshall Square's properties								HUD-1 Settlement Sheet,	PGW Lines	\$34,081.77	SBG St. No.2 at 20		
54												Exhibit SAP-3		
55														
56										Closing	23-Dec-20			
57														
58										No pay-off request was received by PGW				
59														

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Marshall Square – Summary of Billing and Payment Information

Marshall Square
Summary of Billing and Payment Information

Address	Gas Account Status	SA Reference	Outstanding Balance	Date of Last Refinancing
844 N. 6th Street	Active 373007503	Active SA 5674939933	\$371.07	14-Oct-22
		Prior SA 3068796324	\$12,404.80	
		Prior SA 3643387302	\$3,893.76	
		Older SA 1857323813	\$20,663.45	
		Sub-total, 844 N. 6th Street	\$37,333.08	
845 N. 7th Street	Active 323900622	Active SA 5656442755	\$811.76	14-Oct-22
		Prior SA 6654332208	\$10,486.30	
		Prior SA 4831551580	\$5,150.46	
		Older SA 1919139007	\$23,443.53	
Sub-total, 845 N. 7th Street	\$39,892.05			
Total for Marshall Square			\$77,225.13	

Marshall Square
Excerpts from PGW Statements of Account

844 N. 6th Street
To September 2021

Customer Name	From Date	To Date			
S B G Management	6/11/2001	9/23/2021			
Service Address	Account Number	S A Number	Meter	Rate/Class	
844 N 6TH ST Apt 46 PHIL, PA 191232125	373007503	3068796324	1755029	GS	

844 N. 6th Street **To September 2021**

Transaction Date	Transaction Type	Read Reading	Read Code	# of Days	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
Closing (Refinancing) on 12-28-2011												
Closing (Refinancing) on 6-28-2019												
7/3/2019	BILL	37004	R	29	359	12.38	3		7/29/2019	\$467.94	\$109,784.89	\$109,784.89
7/22/2019	PAY							Check		(\$108,192.47)	\$1,592.42	\$1,592.42
Closing (Refinancing) on 12-23-2020												
1/7/2021	BILL	49517	R	33	1314	39.82	869		2/2/2021	\$1,673.95	\$18,238.84	\$18,238.84
1/15/2021	PAY							Check		(\$16,327.66)	\$1,911.18	\$1,911.18
2/6/2021	LPC									\$23.00	\$1,934.18	\$1,934.18
2/6/2021	BILL	50856	R	30	1339	44.63	900		3/3/2021	\$1,750.96	\$3,685.14	\$3,685.14
3/9/2021	LPC									\$49.27	\$3,734.41	\$3,734.41
3/9/2021	BILL	52105	R	29	1249	43.07	867		4/1/2021	\$1,570.16	\$5,304.57	\$5,304.57
4/8/2021	LPC									\$72.82	\$5,377.39	\$5,377.39
4/8/2021	BILL	53091	R	32	986	30.81	493		5/3/2021	\$1,276.88	\$6,654.27	\$6,654.27
5/7/2021	LPC									\$91.97	\$6,746.24	\$6,746.24
5/7/2021	BILL	53712	R	29	621	21.41	212		6/2/2021	\$792.63	\$7,538.87	\$7,538.87
6/5/2021	LPC									\$103.86	\$7,642.73	\$7,642.73
6/5/2021	BILL	54226	R	29	514	17.72	106		6/29/2021	\$580.79	\$8,223.52	\$8,223.52
7/7/2021	LPC									\$112.57	\$8,336.09	\$8,336.09
7/7/2021	BILL	54567	R	29	341	11.76	0		7/30/2021	\$426.97	\$8,763.06	\$8,763.06
8/5/2021	LPC									\$118.98	\$8,882.04	\$8,882.04
8/5/2021	BILL	54931	R	32	364	11.38	0		8/30/2021	\$459.55	\$9,341.59	\$9,341.59
9/4/2021	LPC									\$125.87	\$9,467.46	\$9,467.46
9/4/2021	BILL	55267	R	30	336	11.2	0		9/29/2021	\$430.02	\$9,897.48	\$9,897.48

844 N. 6th Street

To September 2021

Transaction Date	Transaction Type	Read Reading	# of Code	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
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End of 844 N. 6th Street

To September 2021

Marshall Square
 Specific Service Agreement Statement of Account SA- 1857323813

844 N. 6th Street
 Older SA

Customer Name	From Date	To Date		
S B G MANAGEMENT SERVICES INC	01/01/204	12/31/2023		
Service Address	Account Number	S A Number	Meter	Rate/Class
	373007503	1857323813		

844 N. 6th Street											Older SA	
Transaction Date	Transaction Type	Read Reading	# of Code	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance	
4/1/2014	XFER								\$12,090.10	\$0.00	\$12,090.10	
1/7/2021	LPC								\$181.35	\$0.00	\$12,271.45	
2/6/2021	LPC								\$184.07	\$0.00	\$12,455.52	
3/9/2021	LPC								\$186.83	\$0.00	\$12,642.35	
4/8/2021	LPC								\$189.63	\$0.00	\$12,831.98	
5/7/2021	LPC								\$192.47	\$0.00	\$13,024.45	
6/5/2021	LPC								\$195.36	\$0.00	\$13,219.81	
7/7/2021	LPC								\$198.29	\$0.00	\$13,418.10	
8/5/2021	LPC								\$201.27	\$0.00	\$13,619.37	
9/4/2021	LPC								\$204.29	\$0.00	\$13,823.66	
10/6/2021	LPC								\$207.35	\$0.00	\$14,031.01	
11/4/2021	LPC								\$210.46	\$0.00	\$14,241.47	
12/7/2021	LPC								\$213.62	\$0.00	\$14,455.09	
1/7/2022	LPC								\$216.82	\$0.00	\$14,671.91	
2/5/2022	LPC								\$220.07	\$0.00	\$14,891.98	
3/9/2022	LPC								\$223.37	\$0.00	\$15,115.35	
4/7/2022	LPC								\$226.73	\$0.00	\$15,342.08	
5/6/2022	LPC								\$230.13	\$0.00	\$15,572.21	
6/7/2022	LPC								\$233.58	\$0.00	\$15,805.79	
7/7/2022	LPC								\$237.08	\$0.00	\$16,042.87	
8/5/2022	LPC								\$240.64	\$0.00	\$16,283.51	
9/3/2022	LPC								\$244.25	\$0.00	\$16,527.76	
10/5/2022	LPC								\$247.91	\$0.00	\$16,775.67	
11/2/2022	LPC								\$251.63	\$0.00	\$17,027.30	
12/2/2022	LPC								\$255.40	\$0.00	\$17,282.70	

844 N. 6th Street

Older SA

Transaction Date	Transaction Type	Read Reading	# of Code	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
1/4/2023	LPC								\$259.24	\$0.00	\$17,541.94
2/2/2023	LPC								\$263.12	\$0.00	\$17,805.06
3/4/2023	LPC								\$267.07	\$0.00	\$18,072.13
4/4/2023	LPC								\$271.08	\$0.00	\$18,343.21
5/4/2023	LPC								\$275.14	\$0.00	\$18,618.35
6/3/2023	LPC								\$279.27	\$0.00	\$18,897.62
7/4/2023	LPC								\$283.46	\$0.00	\$19,181.08
8/3/2023	LPC								\$287.71	\$0.00	\$19,468.79
9/2/2023	LPC								\$292.03	\$0.00	\$19,760.82
10/4/2023	LPC								\$296.41	\$0.00	\$20,057.23
11/2/2023	LPC								\$300.85	\$0.00	\$20,358.08
12/2/2023	LPC								\$305.37	\$0.00	\$20,663.45

End of 844 N. 6th Street

Older SA

Marshall Square
 All Service Agreement(s) Summary Statement of Account - Acct 373007503

844 N. 6th Street
 September 2021 to December 2023

Customer Name	From Date	To Date
MARSHALL SQUARE REALTY	9/1/2021	12/21/2023
Service Address	Account Number	
844 N 6TH ST Apt 46 PHIL, PA 191232125	373007503	

SA	Address	Type	Meter	Rate/Class	Total Amount Due	Other Balance
5674939933	844 N 6TH ST,46/PHILA,PA	G9-GS	1755029	GS	\$371.07	\$0.00
3068796324	844 N 6TH ST,46/PHILA,PA	G9-GS	1755029	GS	\$12,404.80	\$0.00
3643387302	844 N 6TH ST,46/PHILA,PA	G9-GS	1755029	GS	\$3,893.76	\$0.00

NSA	Address	Type	Total Amount Due	Other Balance
4018622395		NZ-PL	\$0.00	\$0.00
1857323813		HBDIS	\$0.00	\$0.00
5882885274		OTI	\$0.00	\$0.00
9294120295		OTI	\$0.00	\$0.00
1218248060		HBDIS	\$0.00	\$0.00
4406899305		OTI	\$0.00	\$0.00

844 N. 6th Street September 2021 to December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
9/4/2021	LPC	\$125.87	\$9,467.46	\$23,086.83
9/4/2021	LPC	\$204.29	\$9,467.46	\$23,291.12
9/4/2021	BILL	\$430.02	\$9,897.48	\$23,721.14
10/6/2021	LPC	\$132.32	\$10,029.80	\$23,853.46
10/6/2021	LPC	\$207.35	\$10,029.80	\$24,060.81
10/6/2021	BILL	\$536.46	\$10,566.26	\$24,597.27
11/4/2021	LPC	\$140.37	\$10,706.63	\$24,737.64
11/4/2021	LPC	\$210.46	\$10,706.63	\$24,948.10
11/4/2021	BILL	\$791.97	\$11,498.60	\$25,740.07
12/7/2021	LPC	\$152.25	\$11,650.85	\$25,892.32
12/7/2021	LPC	\$213.62	\$11,650.85	\$26,105.94
12/7/2021	BILL	\$1,322.89	\$12,973.74	\$27,428.83
1/7/2022	LPC	\$172.09	\$13,145.83	\$27,600.92

844 N. 6th Street

September 2021 to December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
1/7/2022	LPC	\$216.82	\$13,145.83	\$27,817.74
1/7/2022	BILL	\$1,783.96	\$14,929.79	\$29,601.70
2/5/2022	LPC	\$198.85	\$15,128.64	\$29,800.55
2/5/2022	LPC	\$220.07	\$15,128.64	\$30,020.62
2/5/2022	BILL	\$1,604.91	\$16,733.55	\$31,625.53
3/9/2022	LPC	\$222.92	\$16,956.47	\$31,848.45
3/9/2022	LPC	\$223.37	\$16,956.47	\$32,071.82
3/9/2022	BILL	\$1,366.67	\$18,323.14	\$33,438.49
4/7/2022	LPC	\$243.42	\$18,566.56	\$33,681.91
4/7/2022	LPC	\$226.73	\$18,566.56	\$33,908.64
4/7/2022	BILL	\$1,344.57	\$19,911.13	\$35,253.21
5/6/2022	LPC	\$263.59	\$20,174.72	\$35,516.80
5/6/2022	LPC	\$230.13	\$20,174.72	\$35,746.93
5/6/2022	BILL	\$931.79	\$21,106.51	\$36,678.72
6/1/2022	PAY	(\$1,195.38)	\$19,911.13	\$35,483.34
6/2/2022	PAY	(\$1,344.57)	\$18,566.56	\$34,138.77
6/7/2022	LPC	\$241.57	\$18,808.13	\$34,380.34
6/7/2022	LPC	\$233.58	\$18,808.13	\$34,613.92
6/7/2022	BILL	\$585.41	\$19,393.54	\$35,199.33
7/7/2022	LPC	\$250.35	\$19,643.89	\$35,449.68
7/7/2022	LPC	\$237.08	\$19,643.89	\$35,686.76
7/7/2022	BILL	\$415.09	\$20,058.98	\$36,101.85
7/12/2022	PAY	(\$826.98)	\$19,232.00	\$35,274.87
7/27/2022	WNA3&9	(\$6.36)	\$19,225.64	\$35,268.51
8/5/2022	LPC	\$244.18	\$19,469.82	\$35,512.69
8/5/2022	LPC	\$240.64	\$19,469.82	\$35,753.33
8/5/2022	BILL	\$325.24	\$19,795.06	\$36,078.57
9/3/2022	LPC	\$249.05	\$20,044.11	\$36,327.62
9/3/2022	LPC	\$244.25	\$20,044.11	\$36,571.87
9/3/2022	BILL	\$354.86	\$20,398.97	\$36,926.73
9/15/2022	PAY	(\$1,929.73)	\$18,469.24	\$34,997.00
9/29/2022	PAY	(\$605.91)	\$17,863.33	\$34,391.09
10/5/2022	LPC	\$216.34	\$18,079.67	\$34,607.43
10/5/2022	LPC	\$247.91	\$18,079.67	\$34,855.34

844 N. 6th Street

September 2021 to December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
10/5/2022	BILL	\$540.56	\$18,620.23	\$35,395.90
11/2/2022	LPC	\$224.45	\$18,844.68	\$35,620.35
11/2/2022	LPC	\$251.63	\$18,844.68	\$35,871.98
11/2/2022	BILL	\$855.52	\$19,700.20	\$36,727.50
11/15/2022	PAY	(\$540.56)	\$19,159.64	\$36,186.94
11/15/2022	PAY	(\$216.34)	\$18,943.30	\$35,970.60
11/18/2022	PAY	(\$855.52)	\$18,087.78	\$35,115.08
11/18/2022	PAY	(\$224.45)	\$17,863.33	\$34,890.63
12/2/2022	LPC	\$209.73	\$18,073.06	\$35,100.36
12/2/2022	LPC	\$255.40	\$18,073.06	\$35,355.76
12/2/2022	BILL	\$1,129.74	\$19,202.80	\$36,485.50
1/4/2023	LPC	\$226.68	\$19,429.48	\$36,712.18
1/4/2023	LPC	\$259.24	\$19,429.48	\$36,971.42
1/4/2023	BILL	\$1,575.63	\$21,005.11	\$38,547.05
2/2/2023	LPC	\$250.31	\$21,255.42	\$38,797.36
2/2/2023	LPC	\$263.12	\$21,255.42	\$39,060.48
2/2/2023	BILL	\$1,729.73	\$22,985.15	\$40,790.21
3/4/2023	LPC	\$276.26	\$23,261.41	\$41,066.47
3/4/2023	LPC	\$267.07	\$23,261.41	\$41,333.54
3/4/2023	BILL	\$1,315.42	\$24,576.83	\$42,648.96
4/4/2023	LPC	\$295.99	\$24,872.82	\$42,944.95
4/4/2023	LPC	\$271.08	\$24,872.82	\$43,216.03
4/4/2023	BILL	\$903.85	\$25,776.67	\$44,119.88
5/4/2023	LPC	\$309.55	\$26,086.22	\$44,429.43
5/4/2023	LPC	\$275.14	\$26,086.22	\$44,704.57
5/4/2023	BILL	\$635.43	\$26,721.65	\$45,340.00
6/3/2023	LPC	\$279.27	\$26,721.65	\$45,619.27
6/3/2023	BILL	\$402.15	\$27,123.80	\$46,021.42
7/4/2023	LPC	\$325.11	\$27,448.91	\$46,346.53
7/4/2023	LPC	\$283.46	\$27,448.91	\$46,629.99
7/4/2023	BILL	\$266.51	\$27,715.42	\$46,896.50
8/3/2023	LPC	\$329.11	\$28,044.53	\$47,225.61
8/3/2023	LPC	\$287.71	\$28,044.53	\$47,513.32
8/3/2023	BILL	\$273.75	\$28,318.28	\$47,787.07

844 N. 6th Street

September 2021 to December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
9/2/2023	LPC	\$333.21	\$28,651.49	\$48,120.28
9/2/2023	LPC	\$292.03	\$28,651.49	\$48,412.31
9/2/2023	BILL	\$265.29	\$28,916.78	\$48,677.60
10/4/2023	LPC	\$337.19	\$29,253.97	\$49,014.79
10/4/2023	LPC	\$296.41	\$29,253.97	\$49,311.20
10/4/2023	BILL	\$347.47	\$29,601.44	\$49,658.67
11/2/2023	LPC	\$342.41	\$29,943.85	\$50,001.08
11/2/2023	LPC	\$300.85	\$29,943.85	\$50,301.93
11/2/2023	BILL	\$482.61	\$30,426.46	\$50,784.54
11/15/2023	PAY	(\$2,481.69)	\$27,944.77	\$48,302.85
11/16/2023	CANB	(\$482.61)	\$27,462.16	\$47,820.24
11/16/2023	AUTOCN	\$0.00	\$27,462.16	\$47,820.24
11/16/2023	LPCWVE	(\$342.41)	\$27,119.75	\$47,477.83
11/16/2023	CANB	(\$347.47)	\$26,772.28	\$47,130.36
11/16/2023	AUTOCN	\$0.00	\$26,772.28	\$47,130.36
11/16/2023	LPCWVE	(\$337.19)	\$26,435.09	\$46,793.17
11/16/2023	CANB	(\$265.29)	\$26,169.80	\$46,527.88
11/16/2023	AUTOCN	\$0.00	\$26,169.80	\$46,527.88
11/16/2023	LPCWVE	(\$333.21)	\$25,836.59	\$46,194.67
11/16/2023	CANB	(\$273.75)	\$25,562.84	\$45,920.92
11/16/2023	AUTOCN	\$0.00	\$25,562.84	\$45,920.92
11/16/2023	LPCWVE	(\$329.11)	\$25,233.73	\$45,591.81
11/16/2023	CANB	(\$266.51)	\$24,967.22	\$45,325.30
11/16/2023	AUTOCN	\$0.00	\$24,967.22	\$45,325.30
11/16/2023	LPCWVE	(\$325.11)	\$24,642.11	\$45,000.19
11/16/2023	CANB	(\$402.15)	\$24,239.96	\$44,598.04
11/16/2023	AUTOCN	\$0.00	\$24,239.96	\$44,598.04
11/16/2023	CANB	(\$635.43)	\$23,604.53	\$43,962.61
11/16/2023	AUTOCN	\$0.00	\$23,604.53	\$43,962.61
11/16/2023	LPCWVE	(\$309.55)	\$23,294.98	\$43,653.06
11/16/2023	CANB	(\$903.85)	\$22,391.13	\$42,749.21
11/16/2023	AUTOCN	\$0.00	\$22,391.13	\$42,749.21
11/16/2023	LPCWVE	(\$295.99)	\$22,095.14	\$42,453.22
11/16/2023	CANB	(\$1,315.42)	\$20,779.72	\$41,137.80

844 N. 6th Street

September 2021 to December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
11/16/2023	AUTO CN	\$0.00	\$20,779.72	\$41,137.80
11/16/2023	LPCWVE	(\$276.26)	\$20,503.46	\$40,861.54
11/16/2023	CANB	(\$1,729.73)	\$18,773.73	\$39,131.81
11/16/2023	AUTO CN	\$0.00	\$18,773.73	\$39,131.81
11/16/2023	LPCWVE	(\$250.31)	\$18,523.42	\$38,881.50
11/16/2023	CANB	(\$1,575.63)	\$16,947.79	\$37,305.87
11/16/2023	AUTO CN	\$0.00	\$16,947.79	\$37,305.87
11/16/2023	LPCWVE	(\$226.68)	\$16,721.11	\$37,079.19
11/16/2023	AUTO CN	\$0.00	\$15,591.37	\$35,949.45
11/16/2023	CANB	(\$1,129.74)	\$15,591.37	\$35,949.45
11/16/2023	LPCWVE	(\$209.73)	\$15,381.64	\$35,739.72
11/16/2023	CANB	(\$855.52)	\$14,526.12	\$34,884.20
11/16/2023	AUTO CN	\$0.00	\$14,526.12	\$34,884.20
11/16/2023	LPCWVE	(\$224.45)	\$14,301.67	\$34,659.75
11/16/2023	BILL	\$855.34	\$15,157.01	\$35,515.09
11/16/2023	BILL	\$3,644.71	\$18,801.72	\$39,159.80
11/16/2023	DEPREQ	\$0.00	\$18,801.72	\$39,159.80
11/16/2023	BPTOCG	\$191.51	\$18,993.23	\$39,351.31
11/16/2023	PAY	(\$191.51)	\$18,801.72	\$39,159.80
11/18/2023	DEPINT	\$0.00	\$18,801.72	\$39,159.80
11/18/2023	INTAPL	(\$0.70)	\$18,801.02	\$39,159.10
11/18/2023	INTAPL	\$0.00	\$18,801.02	\$39,159.10
11/18/2023	DEPAPL	(\$1,210.00)	\$17,591.02	\$37,949.10
11/18/2023	DEPAPL	\$0.00	\$17,591.02	\$37,949.10
12/2/2023	LPC	\$57.54	\$17,648.56	\$38,006.64
12/2/2023	LPC	\$305.37	\$17,648.56	\$38,312.01
12/2/2023	BILL	\$371.07	\$18,019.63	\$38,683.08
12/18/2023	PAY	(\$1,350.00)	\$16,669.63	\$37,333.08

End of 844 N. 6th Street

September 2021 to December 2023

Marshall Square
Excerpts from PGW Statements of Account

845 N. 7th Street
To September 2021

Marshall Square's Account for 845 N. 7th Street

Customer Name	From Date	To Date			
S B G Management Services	6/7/2001	9/23/2021			
Service Address	Account Number	S A Number	Meter	Rate/Class	
845 N 7TH ST PHIL, PA 191232008	323900622	6654332208	1755028	GS	

845 N. 7th Street

To September 2021

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
12/1/2011	BILL	17077	R	30	1110	37	397		12/28/2011	\$1,748.87	\$153,954.30	\$153,954.30
Closing (Refinancing) on 12-28-2011												
1/4/2012	LPC									\$1,641.70	\$155,596.00	\$155,596.00
1/4/2012	BILL	18540	R	30	1463	48.77	653		1/30/2012	\$2,253.30	\$157,849.30	\$157,849.30
2/2/2012	LPC									\$1,675.49	\$159,524.79	\$159,524.79
2/2/2012	BILL	20376	R	33	1836	55.64	853		2/28/2012	\$2,815.25	\$162,340.04	\$162,340.04
3/5/2012	LPC									\$1,717.72	\$164,057.76	\$164,057.76
3/5/2012	BILL	21965	R	30	1589	52.97	723		3/28/2012	\$2,422.62	\$166,480.38	\$166,480.38
4/4/2012	LPC									\$1,754.06	\$168,234.44	\$168,234.44
4/4/2012	BILL	23160	R	31	1195	38.55	381		4/30/2012	\$1,876.76	\$170,111.20	\$170,111.20
4/9/2012	PAY							Check		(\$157,849.30)	\$12,261.90	\$12,261.90
5/3/2012	LPC									\$183.92	\$12,445.82	\$12,445.82
5/3/2012	BILL	24076	R	30	916	30.53	275		5/29/2012	\$1,270.88	\$13,716.70	\$13,716.70
6/5/2012	BILL	24572	R	30	496	16.53	26		6/28/2012	\$860.92	\$14,577.62	\$14,577.62
7/3/2012	BILL	25015	R	31	443	14.29	7		7/27/2012	\$585.38	\$15,163.00	\$15,163.00
8/2/2012	BILL	25413	R	30	398	13.27	0		8/27/2012	\$527.90	\$15,690.90	\$15,690.90
9/4/2012	BILL	25917	R	30	504	16.8	0		9/27/2012	\$663.31	\$16,354.21	\$16,354.21
10/3/2012	BILL	26364	R	32	447	13.97	17		10/26/2012	\$614.99	\$16,969.20	\$16,969.20
11/1/2012	BILL	27151	R	29	787	27.14	193		11/28/2012	\$1,115.78	\$18,084.98	\$18,084.98
12/4/2012	BILL	29090	R	33	1939	58.76	663		12/31/2012	\$2,535.70	\$20,620.68	\$20,620.68
1/4/2013	BILL	30921	R	31	1831	59.06	719		1/30/2013	\$2,687.76	\$23,308.44	\$23,308.44
2/5/2013	BILL	32919	R	29	1998	68.9	822		2/28/2013	\$2,888.07	\$26,196.51	\$26,196.51

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To September 2021

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
3/5/2013	BILL	35256	R	31	2337	75.39	904		3/28/2013	\$3,289.38	\$29,485.89	\$29,485.89
4/3/2013	BILL	37054	R	29	1798	62	656		4/26/2013	\$2,613.66	\$32,099.55	\$32,099.55
5/2/2013	BILL	37887	R	29	833	28.72	286		5/28/2013	\$1,266.39	\$33,365.94	\$33,365.94
6/4/2013	BILL	38373	R	30	486	16.2	98		6/27/2013	\$736.34	\$34,102.28	\$34,102.28
7/2/2013	BILL	38810	R	31	437	14.1	0		7/26/2013	\$643.04	\$34,745.32	\$34,745.32
8/2/2013	BILL	39189	R	30	379	12.63	0		8/26/2013	\$569.38	\$35,314.70	\$35,314.70
8/21/2013	PAY							Check		(\$20,385.58)	\$14,929.12	\$14,929.12
9/4/2013	BILL	39611	R	30	422	14.07	0		9/27/2013	\$631.71	\$15,560.83	\$15,560.83
10/2/2013	BILL	40091	R	32	480	15	36		10/25/2013	\$674.27	\$16,235.10	\$16,235.10
11/1/2013	BILL	40716	R	29	625	21.55	189		11/27/2013	\$907.98	\$17,143.08	\$17,143.08
12/3/2013	BILL	42273	R	30	1557	51.9	550		12/30/2013	\$2,113.43	\$19,256.51	\$19,256.51
1/2/2014	BILL	44481	R	32	2208	69	838		1/28/2014	\$3,022.01	\$22,278.52	\$22,278.52
2/4/2014	BILL	46976	R	31	2495	80.48	1131		2/28/2014	\$3,268.66	\$25,547.18	\$25,547.18
3/6/2014	BILL	49426	R	32	2450	76.56	1060		3/31/2014	\$3,248.80	\$28,795.98	\$28,795.98
4/1/2014	XFER									(\$13,716.70)	\$15,079.28	\$15,079.28
4/4/2014	BILL	51380	R	29	1954	67.38	683		4/30/2014	\$2,749.64	\$17,828.92	\$17,828.92
5/3/2014	LPC									\$267.43	\$18,096.35	\$18,096.35
5/3/2014	BILL	52188	R	29	808	27.86	309		5/28/2014	\$1,180.56	\$19,276.91	\$19,276.91
6/4/2014	LPC									\$285.14	\$19,562.05	\$19,562.05
6/4/2014	BILL	52676	R	32	488	15.25	54		6/27/2014	\$744.75	\$20,306.80	\$20,306.80
7/3/2014	LPC									\$296.31	\$20,603.11	\$20,603.11
7/3/2014	BILL	53101	R	29	425	14.66	0		7/28/2014	\$645.51	\$21,248.62	\$21,248.62
7/30/2014	PAY							Check		(\$9,781.03)	\$11,467.59	\$11,467.59
8/2/2014	LPC									\$172.01	\$11,639.60	\$11,639.60
8/2/2014	BILL	53512	R	30	411	13.7	0		8/26/2014	\$632.38	\$12,271.98	\$12,271.98
9/3/2014	LPC									\$181.49	\$12,453.47	\$12,453.47
9/3/2014	BILL	53889	R	29	377	13	0		9/26/2014	\$581.76	\$13,035.23	\$13,035.23
9/10/2014	PAY							Check		(\$9,781.03)	\$3,254.20	\$3,254.20
10/2/2014	LPC									\$48.81	\$3,303.01	\$3,303.01
10/2/2014	BILL	54330	R	32	441	13.78	14		10/24/2014	\$624.57	\$3,927.58	\$3,927.58
10/31/2014	LPC									\$58.18	\$3,985.76	\$3,985.76
10/31/2014	BILL	54844	R	29	514	17.72	146		11/25/2014	\$756.48	\$4,742.24	\$4,742.24
12/2/2014	LPC									\$69.52	\$4,811.76	\$4,811.76

845 N. 7th Street

To September 2021

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
12/2/2014	BILL	56817	R	33	1973	59.79	629		12/29/2014	\$2,632.88	\$7,444.64	\$7,444.64
1/3/2015	LPC									\$109.02	\$7,553.66	\$7,553.66
1/3/2015	BILL	58935	R	30	2118	70.6	723		1/28/2015	\$2,953.30	\$10,506.96	\$10,506.96
2/3/2015	LPC									\$153.32	\$10,660.28	\$10,660.28
2/3/2015	BILL	61177	R	30	2242	74.73	1005		2/27/2015	\$2,933.94	\$13,594.22	\$13,594.22
3/4/2015	LPC									\$197.33	\$13,791.55	\$13,791.55
3/4/2015	BILL	63629	R	31	2452	79.1	1204		3/27/2015	\$2,990.49	\$16,782.04	\$16,782.04
4/2/2015	LPC									\$242.18	\$17,024.22	\$17,024.22
4/2/2015	BILL	65461	R	29	1832	63.17	725		4/28/2015	\$2,104.11	\$19,128.33	\$19,128.33
5/2/2015	LPC									\$273.74	\$19,402.07	\$19,402.07
5/2/2015	BILL	66529	R	30	1068	35.6	286		5/27/2015	\$1,350.60	\$20,752.67	\$20,752.67
6/2/2015	LPC									\$294.00	\$21,046.67	\$21,046.67
6/2/2015	BILL	67017	R	32	488	15.25	32		6/25/2015	\$667.91	\$21,714.58	\$21,714.58
7/1/2015	BILL	67397	R	29	380	13.1	12		7/27/2015	\$462.03	\$22,176.61	\$22,176.61
8/4/2015	BILL	67783	R	31	386	12.45	0		8/26/2015	\$467.71	\$22,644.32	\$22,644.32
9/1/2015	BILL	68172	R	31	389	12.55	0		9/25/2015	\$471.19	\$23,115.51	\$23,115.51
10/1/2015	BILL	68553	R	30	381	12.7	0		10/26/2015	\$451.92	\$23,567.43	\$23,567.43
10/31/2015	BILL	69301	R	29	748	25.79	179		11/25/2015	\$940.11	\$24,507.54	\$24,507.54
12/1/2015	BILL	70439	R	32	1138	35.56	381		12/28/2015	\$1,485.89	\$25,993.43	\$25,993.43
1/4/2016	BILL	71888	R	31	1449	46.74	421		1/28/2016	\$2,115.20	\$28,108.63	\$28,108.63
2/2/2016	BILL	74281	R	32	2393	74.78	963		2/26/2016	\$2,667.87	\$30,776.50	\$30,776.50
3/2/2016	BILL	76311	R	29	2030	70	756		3/28/2016	\$2,367.32	\$33,143.82	\$33,143.82
4/2/2016	BILL	77838	R	30	1527	50.9	418		4/26/2016	\$2,025.39	\$35,169.21	\$35,169.21
5/3/2016	BILL	78762	R	29	924	31.86	315		5/26/2016	\$1,067.47	\$36,236.68	\$36,236.68
6/2/2016	BILL	79318	R	32	556	17.38	154		6/24/2016	\$622.26	\$36,858.94	\$36,858.94
6/30/2016	BILL	79700	R	29	382	13.17	0		7/26/2016	\$442.06	\$37,301.00	\$37,301.00
8/2/2016	BILL	80061	R	30	361	12.03	0		8/25/2016	\$418.90	\$37,719.90	\$37,719.90
8/31/2016	BILL	80416	R	32	355	11.09	0		9/26/2016	\$412.29	\$38,132.19	\$38,132.19
9/30/2016	BILL	80757	R	30	341	11.37	5		10/25/2016	\$435.46	\$38,567.65	\$38,567.65
10/31/2016	BILL	81263	R	29	506	17.45	160		11/25/2016	\$671.03	\$39,238.68	\$39,238.68
12/1/2016	BILL	82524	R	33	1261	38.21	466		12/28/2016	\$1,650.29	\$40,888.97	\$40,888.97
1/4/2017	BILL	84891	R	34	2367	69.62	874		1/30/2017	\$2,941.64	\$43,830.61	\$43,830.61
2/2/2017	BILL	86936	R	29	2045	70.52	765		2/28/2017	\$2,672.67	\$46,503.28	\$46,503.28

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To September 2021

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
3/4/2017	BILL	88628	R	29	1692	58.34	571		3/28/2017	\$2,402.55	\$48,905.83	\$48,905.83
4/4/2017	BILL	90614	R	29	1986	68.48	688		4/28/2017	\$2,533.85	\$51,439.68	\$51,439.68
5/2/2017	BILL	91507	R	31	893	28.81	200		5/25/2017	\$1,373.19	\$52,812.87	\$52,812.87
6/1/2017	BILL	92094	R	30	587	19.57	121		6/26/2017	\$768.57	\$53,581.44	\$53,581.44
6/30/2017	BILL	92466	R	29	372	12.83	8		7/26/2017	\$491.59	\$54,073.03	\$54,073.03
8/1/2017	BILL	92914	R	32	448	14	0		8/24/2017	\$587.70	\$54,660.73	\$54,660.73
8/31/2017	BILL	93306	R	30	392	13.07	0		9/26/2017	\$516.88	\$55,177.61	\$55,177.61
10/3/2017	BILL	93682	R	30	376	12.53	9		10/25/2017	\$475.17	\$55,652.78	\$55,652.78
10/31/2017	BILL	94240	R	31	558	18	97		11/27/2017	\$793.30	\$56,446.08	\$56,446.08
12/2/2017	BILL	95926	R	31	1686	54.39	529		12/28/2017	\$2,656.82	\$59,102.90	\$59,102.90
1/4/2018	WNA3&9									(\$558.51)	\$58,544.39	\$58,544.39
1/4/2018	BILL	98474	R	34	2548	74.94	1032		1/30/2018	\$3,213.83	\$61,758.22	\$61,758.22
1/11/2018	PAY							Check		(\$500.00)	\$61,258.22	\$61,258.22
2/3/2018	BILL	696	R	29	2222	76.62	877		2/28/2018	\$2,961.07	\$64,219.29	\$64,219.29
3/6/2018	BILL	2333	R	29	1637	56.45	657		3/29/2018	\$2,332.52	\$66,551.81	\$66,551.81
4/5/2018	BILL	4652	R	32	2319	72.47	780		4/30/2018	\$2,732.76	\$69,284.57	\$69,284.57
5/4/2018	BILL	5998	R	29	1346	46.41	383		5/30/2018	\$1,588.39	\$70,872.96	\$70,872.96
6/5/2018	BILL	6594	R	30	596	19.87	34		6/28/2018	\$910.42	\$71,783.38	\$71,783.38
7/4/2018	BILL	7160	R	31	566	18.26	7		7/27/2018	\$713.90	\$72,497.28	\$72,497.28
8/3/2018	BILL	7593	R	30	433	14.43	0		8/27/2018	\$552.62	\$73,049.90	\$73,049.90
9/5/2018	BILL	7968	R	30	375	12.5	0		9/28/2018	\$482.27	\$73,532.17	\$73,532.17
10/4/2018	BILL	8388	R	32	420	13.12	13		10/26/2018	\$534.29	\$74,066.46	\$74,066.46
11/2/2018	BILL	9179	R	29	791	27.28	257		11/29/2018	\$955.13	\$75,021.59	\$75,021.59
12/4/2018	BILL	10726	R	30	1547	51.57	632		12/31/2018	\$1,774.34	\$76,795.93	\$76,795.93
1/5/2019	BILL	12652	R	34	1926	56.65	821		1/30/2019	\$2,431.08	\$79,227.01	\$79,227.01
2/5/2019	BILL	14450	R	29	1798	62	959		3/1/2019	\$2,198.45	\$81,425.46	\$81,425.46
3/6/2019	BILL	16291	R	31	1841	59.39	846		3/28/2019	\$2,335.29	\$83,760.75	\$83,760.75
4/4/2019	BILL	17705	R	29	1414	48.76	611		4/29/2019	\$1,864.74	\$85,625.49	\$85,625.49
5/4/2019	BILL	18429	R	30	724	24.13	154		5/29/2019	\$1,117.36	\$86,742.85	\$86,742.85
6/5/2019	BILL	19015	R	32	586	18.31	66		6/27/2019	\$811.65	\$87,554.50	\$87,554.50
Closing (Refinancing) on 6-28-2019												
7/4/2019	BILL	19397	R	29	382	13.17	3		7/29/2019	\$496.17	\$88,050.67	\$88,050.67
7/22/2019	PAY							Check		(\$87,554.50)	\$496.17	\$496.17

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To September 2021

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
8/3/2019	BILL	19697	R	30	300	10	0		8/27/2019	\$395.04	\$891.21	\$891.21
9/5/2019	BILL	20037	R	33	340	10.3	0		9/27/2019	\$445.00	\$1,336.21	\$1,336.21
11/2/2019	BILL	20802	R	58	928	16	152		11/27/2019	\$1,256.69	\$2,592.90	\$2,592.90
12/4/2019	BILL	22474	R	32	1509	47.16	702		12/30/2019	\$1,794.86	\$4,387.76	\$4,387.76
1/7/2020	BILL	24161	R	32	1687	52.72	827		1/31/2020	\$2,114.43	\$6,502.19	\$6,502.19
2/6/2020	BILL	25706	R	32	1545	48.28	807		3/3/2020	\$2,073.47	\$8,575.66	\$8,575.66
3/6/2020	BILL	27130	R	29	1424	49.1	690		3/31/2020	\$1,880.72	\$10,456.38	\$10,456.38
4/5/2020	BILL	28360	R	29	1230	42.41	449		4/29/2020	\$1,574.08	\$12,030.46	\$12,030.46
5/6/2020	BILL	29463	R	32	1103	34.47	371		6/1/2020	\$1,261.10	\$13,291.56	\$13,291.56
6/5/2020	BILL	30101	R	30	638	21.27	164		6/30/2020	\$696.42	\$13,987.98	\$13,987.98
7/7/2020	BILL	30397	R	29	296	10.21	0		7/30/2020	\$363.34	\$14,351.32	\$14,351.32
8/5/2020	BILL	30694	R	32	297	9.28	0		8/28/2020	\$363.32	\$14,714.64	\$14,714.64
9/4/2020	BILL	30972	R	30	278	9.27	0		9/30/2020	\$342.37	\$15,057.01	\$15,057.01
10/6/2020	BILL	31333	R	30	361	12.03	40		10/29/2020	\$445.02	\$15,502.03	\$15,502.03
11/4/2020	BILL	32037	R	31	704	22.71	211		12/1/2020	\$881.70	\$16,383.73	\$16,383.73
12/5/2020	BILL	33075	R	31	1038	33.48	410		12/31/2020	\$1,370.38	\$17,754.11	\$17,754.11
Closing (Refinancing) on 12-23-2020												
1/7/2021	LPC									\$266.31	\$18,020.42	\$18,020.42
1/7/2021	BILL	34797	R	33	1722	52.18	869		2/2/2021	\$2,185.27	\$20,205.69	\$20,205.69
1/15/2021	PAY							Check		(\$17,754.11)	\$2,451.58	\$2,451.58
2/6/2021	LPC									\$32.77	\$2,484.35	\$2,484.35
2/6/2021	BILL	36488	R	30	1691	56.37	900		3/3/2021	\$2,203.30	\$4,687.65	\$4,687.65
3/9/2021	LPC									\$65.82	\$4,753.47	\$4,753.47
3/9/2021	BILL	38088	R	29	1600	55.17	867		4/1/2021	\$2,004.26	\$6,757.73	\$6,757.73
4/8/2021	LPC									\$95.89	\$6,853.62	\$6,853.62
4/8/2021	BILL	39136	R	32	1048	32.75	493		5/3/2021	\$1,347.08	\$8,200.70	\$8,200.70
5/7/2021	LPC									\$116.09	\$8,316.79	\$8,316.79
5/7/2021	BILL	39628	R	29	492	16.97	212		6/2/2021	\$624.44	\$8,941.23	\$8,941.23
6/5/2021	LPC									\$125.46	\$9,066.69	\$9,066.69
6/5/2021	BILL	39998	R	29	370	12.76	106		6/29/2021	\$449.35	\$9,516.04	\$9,516.04
7/7/2021	LPC									\$132.20	\$9,648.24	\$9,648.24
7/7/2021	BILL	40241	R	29	243	8.38	0		7/30/2021	\$312.25	\$9,960.49	\$9,960.49
8/5/2021	LPC									\$136.88	\$10,097.37	\$10,097.37

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To September 2021

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
8/5/2021	BILL	40502	R	32	261	8.16	0		8/30/2021	\$337.58	\$10,434.95	\$10,434.95
9/4/2021	LPC									\$141.95	\$10,576.90	\$10,576.90
9/4/2021	BILL	40764	R	30	262	8.73	0		9/29/2021	\$341.60	\$10,918.50	\$10,918.50

End of 845 N. 7th Street

To September 2021

Marshall Square

All Service Agreement(s) Summary Statement of Account - Acct 323900622

845 N. 7th Street

September 2021 to December 2023

Customer Name	From Date	To Date
MARSHALL SQUARE REALTY	9/1/2021	12/21/2023
Service Address	Account Number	
845 N 7TH ST PHIL, PA 191232008	323900622	

SA	Address	Type	Meter	Rate/Class	Total Amount Due	Other Balance
5656442755	845 N 7TH ST/PHILA,PA	G3-GS	1755028	GS	\$811.76	\$0.00
6654332208	845 N 7TH ST/PHILA,PA	G3-GS	1755028	GS	\$10,486.30	\$0.00
4831551580	845 N 7TH ST/PHILA,PA	G3-GS	1755028	GS	\$5,150.46	\$0.00

NSA	Address	Type	Total Amount Due	Other Balance
5752979300		OTI	\$0.00	\$0.00
4922871099		HBDIS	\$0.00	\$0.00

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September 2021 to December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance	
9/4/2021	LPC	\$141.95	\$10,576.90	\$26,028.62	← Included in Prior Data for 845 7th
9/4/2021	LPC	\$231.77	\$10,576.90	\$26,260.39	
9/4/2021	BILL	\$341.60	\$10,918.50	\$26,601.99	← Included in Prior Data for 845 7th
10/6/2021	LPC	\$147.07	\$11,065.57	\$26,749.06	
10/6/2021	LPC	\$235.25	\$11,065.57	\$26,984.31	
10/6/2021	BILL	\$467.59	\$11,533.16	\$27,451.90	
11/4/2021	LPC	\$154.09	\$11,687.25	\$27,605.99	
11/4/2021	LPC	\$238.78	\$11,687.25	\$27,844.77	
11/4/2021	BILL	\$632.05	\$12,319.30	\$28,476.82	
12/7/2021	LPC	\$163.57	\$12,482.87	\$28,640.39	
12/7/2021	LPC	\$242.36	\$12,482.87	\$28,882.75	
12/7/2021	BILL	\$1,299.97	\$13,782.84	\$30,182.72	
1/7/2022	LPC	\$183.07	\$13,965.91	\$30,365.79	
1/7/2022	LPC	\$245.99	\$13,965.91	\$30,611.78	
1/7/2022	BILL	\$1,888.40	\$15,854.31	\$32,500.18	
2/5/2022	LPC	\$211.39	\$16,065.70	\$32,711.57	
2/5/2022	LPC	\$249.68	\$16,065.70	\$32,961.25	

845 N. 7th Street

September 2021 to December 2023

Exhibit BLC-32

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
2/5/2022	BILL	\$1,890.69	\$17,956.39	\$34,851.94
3/9/2022	LPC	\$239.75	\$18,196.14	\$35,091.69
3/9/2022	LPC	\$253.43	\$18,196.14	\$35,345.12
3/9/2022	BILL	\$1,964.89	\$20,161.03	\$37,310.01
4/7/2022	LPC	\$269.23	\$20,430.26	\$37,579.24
4/7/2022	LPC	\$257.23	\$20,430.26	\$37,836.47
4/7/2022	BILL	\$1,264.50	\$21,694.76	\$39,100.97
5/6/2022	LPC	\$288.19	\$21,982.95	\$39,389.16
5/6/2022	LPC	\$261.09	\$21,982.95	\$39,650.25
5/6/2022	BILL	\$838.12	\$22,821.07	\$40,488.37
6/2/2022	PAY	(\$1,264.50)	\$21,556.57	\$39,223.87
6/7/2022	LPC	\$285.79	\$21,842.36	\$39,509.66
6/7/2022	LPC	\$265.00	\$21,842.36	\$39,774.66
6/7/2022	BILL	\$650.19	\$22,492.55	\$40,424.85
6/30/2022	PAY	(\$1,126.31)	\$21,366.24	\$39,298.54
7/7/2022	LPC	\$278.65	\$21,644.89	\$39,577.19
7/7/2022	LPC	\$268.98	\$21,644.89	\$39,846.17
7/7/2022	BILL	\$650.99	\$22,295.88	\$40,497.16
7/12/2022	PAY	(\$935.98)	\$21,359.90	\$39,561.18
7/27/2022	WNA3&9	(\$41.48)	\$21,318.42	\$39,519.70
8/5/2022	LPC	\$274.87	\$21,593.29	\$39,794.57
8/5/2022	LPC	\$273.01	\$21,593.29	\$40,067.58
8/5/2022	BILL	\$525.57	\$22,118.86	\$40,593.15
9/2/2022	PAY	(\$2,102.08)	\$20,016.78	\$38,491.07
9/3/2022	LPC	\$251.22	\$20,268.00	\$38,742.29
9/3/2022	LPC	\$277.11	\$20,268.00	\$39,019.40
9/3/2022	BILL	\$532.50	\$20,800.50	\$39,551.90
9/15/2022	PAY	(\$2,723.85)	\$18,076.65	\$36,828.05
9/27/2022	PAY	(\$783.72)	\$17,292.93	\$36,044.33
10/5/2022	LPC	\$210.32	\$17,503.25	\$36,254.65
10/5/2022	LPC	\$281.27	\$17,503.25	\$36,535.92
10/5/2022	BILL	\$673.27	\$18,176.52	\$37,209.19
11/2/2022	LPC	\$220.42	\$18,396.94	\$37,429.61
11/2/2022	LPC	\$285.49	\$18,396.94	\$37,715.10

845 N. 7th Street

September 2021 to December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
11/2/2022	BILL	\$709.31	\$19,106.25	\$38,424.41
11/14/2022	PAY	(\$673.27)	\$18,432.98	\$37,751.14
11/14/2022	PAY	(\$210.32)	\$18,222.66	\$37,540.82
11/18/2022	PAY	(\$709.31)	\$17,513.35	\$36,831.51
11/18/2022	PAY	(\$220.42)	\$17,292.93	\$36,611.09
12/2/2022	LPC	\$209.94	\$17,502.87	\$36,821.03
12/2/2022	LPC	\$289.77	\$17,502.87	\$37,110.80
12/2/2022	BILL	\$1,524.19	\$19,027.06	\$38,634.99
1/4/2023	LPC	\$232.80	\$19,259.86	\$38,867.79
1/4/2023	LPC	\$294.11	\$19,259.86	\$39,161.90
1/4/2023	BILL	\$2,099.99	\$21,359.85	\$41,261.89
2/2/2023	LPC	\$264.30	\$21,624.15	\$41,526.19
2/2/2023	LPC	\$298.53	\$21,624.15	\$41,824.72
2/2/2023	BILL	\$1,899.27	\$23,523.42	\$43,723.99
3/4/2023	LPC	\$292.79	\$23,816.21	\$44,016.78
3/4/2023	LPC	\$303.00	\$23,816.21	\$44,319.78
3/4/2023	BILL	\$1,676.83	\$25,493.04	\$45,996.61
4/4/2023	LPC	\$317.94	\$25,810.98	\$46,314.55
4/4/2023	LPC	\$307.55	\$25,810.98	\$46,622.10
4/4/2023	BILL	\$1,218.13	\$27,029.11	\$47,840.23
5/4/2023	LPC	\$336.21	\$27,365.32	\$48,176.44
5/4/2023	LPC	\$312.16	\$27,365.32	\$48,488.60
5/4/2023	BILL	\$754.43	\$28,119.75	\$49,243.03
6/3/2023	LPC	\$316.84	\$28,119.75	\$49,559.87
6/3/2023	BILL	\$604.95	\$28,724.70	\$50,164.82
7/4/2023	LPC	\$356.60	\$29,081.30	\$50,521.42
7/4/2023	LPC	\$321.60	\$29,081.30	\$50,843.02
7/4/2023	BILL	\$382.62	\$29,463.92	\$51,225.64
8/3/2023	LPC	\$362.34	\$29,826.26	\$51,587.98
8/3/2023	LPC	\$326.42	\$29,826.26	\$51,914.40
8/3/2023	BILL	\$389.88	\$30,216.14	\$52,304.28
9/2/2023	LPC	\$368.19	\$30,584.33	\$52,672.47
9/2/2023	LPC	\$331.32	\$30,584.33	\$53,003.79
9/2/2023	BILL	\$382.62	\$30,966.95	\$53,386.41

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
10/4/2023	LPC	\$373.93	\$31,340.88	\$53,760.34
10/4/2023	LPC	\$336.29	\$31,340.88	\$54,096.63
10/4/2023	BILL	\$447.15	\$31,788.03	\$54,543.78
11/2/2023	LPC	\$380.64	\$32,168.67	\$54,924.42
11/2/2023	LPC	\$341.33	\$32,168.67	\$55,265.75
11/2/2023	BILL	\$734.27	\$32,902.94	\$56,000.02
11/15/2023	PAY	(\$3,350.01)	\$29,552.93	\$52,650.01
11/16/2023	CANB	(\$734.27)	\$28,818.66	\$51,915.74
11/16/2023	AUTO CN	\$0.00	\$28,818.66	\$51,915.74
11/16/2023	LPCWVE	(\$380.64)	\$28,438.02	\$51,535.10
11/16/2023	CANB	(\$447.15)	\$27,990.87	\$51,087.95
11/16/2023	AUTO CN	\$0.00	\$27,990.87	\$51,087.95
11/16/2023	LPCWVE	(\$373.93)	\$27,616.94	\$50,714.02
11/16/2023	CANB	(\$382.62)	\$27,234.32	\$50,331.40
11/16/2023	AUTO CN	\$0.00	\$27,234.32	\$50,331.40
11/16/2023	LPCWVE	(\$368.19)	\$26,866.13	\$49,963.21
11/16/2023	CANB	(\$389.88)	\$26,476.25	\$49,573.33
11/16/2023	AUTO CN	\$0.00	\$26,476.25	\$49,573.33
11/16/2023	LPCWVE	(\$362.34)	\$26,113.91	\$49,210.99
11/16/2023	CANB	(\$382.62)	\$25,731.29	\$48,828.37
11/16/2023	AUTO CN	\$0.00	\$25,731.29	\$48,828.37
11/16/2023	LPCWVE	(\$356.60)	\$25,374.69	\$48,471.77
11/16/2023	CANB	(\$604.95)	\$24,769.74	\$47,866.82
11/16/2023	AUTO CN	\$0.00	\$24,769.74	\$47,866.82
11/16/2023	CANB	(\$754.43)	\$24,015.31	\$47,112.39
11/16/2023	AUTO CN	\$0.00	\$24,015.31	\$47,112.39
11/16/2023	LPCWVE	(\$336.21)	\$23,679.10	\$46,776.18
11/16/2023	CANB	(\$1,218.13)	\$22,460.97	\$45,558.05
11/16/2023	AUTO CN	\$0.00	\$22,460.97	\$45,558.05
11/16/2023	LPCWVE	(\$317.94)	\$22,143.03	\$45,240.11
11/16/2023	CANB	(\$1,676.83)	\$20,466.20	\$43,563.28
11/16/2023	AUTO CN	\$0.00	\$20,466.20	\$43,563.28
11/16/2023	LPCWVE	(\$292.79)	\$20,173.41	\$43,270.49
11/16/2023	CANB	(\$1,899.27)	\$18,274.14	\$41,371.22

845 N. 7th Street

September 2021 to December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
11/16/2023	AUTO CN	\$0.00	\$18,274.14	\$41,371.22
11/16/2023	LPCWVE	(\$264.30)	\$18,009.84	\$41,106.92
11/16/2023	CANB	(\$2,099.99)	\$15,909.85	\$39,006.93
11/16/2023	AUTO CN	\$0.00	\$15,909.85	\$39,006.93
11/16/2023	LPCWVE	(\$232.80)	\$15,677.05	\$38,774.13
11/16/2023	CANB	(\$1,524.19)	\$14,152.86	\$37,249.94
11/16/2023	AUTO CN	\$0.00	\$14,152.86	\$37,249.94
11/16/2023	LPCWVE	(\$209.94)	\$13,942.92	\$37,040.00
11/16/2023	CANB	(\$709.31)	\$13,233.61	\$36,330.69
11/16/2023	AUTO CN	\$0.00	\$13,233.61	\$36,330.69
11/16/2023	LPCWVE	(\$220.42)	\$13,013.19	\$36,110.27
11/16/2023	BILL	\$709.43	\$13,722.62	\$36,819.70
11/16/2023	BPTOCG	\$276.83	\$13,999.45	\$37,096.53
11/16/2023	DIGCHG	\$372.00	\$14,371.45	\$37,468.53
11/16/2023	BILL	\$5,074.35	\$19,445.80	\$42,542.88
11/16/2023	PAY	(\$2,230.83)	\$17,214.97	\$40,312.05
12/2/2023	LPC	\$76.11	\$17,291.08	\$40,388.16
12/2/2023	LPC	\$145.68	\$17,436.76	\$40,533.84
12/2/2023	LPC	\$346.45	\$17,436.76	\$40,880.29
12/2/2023	BILL	\$811.76	\$18,248.52	\$41,692.05
12/18/2023	PAY	(\$1,800.00)	\$16,448.52	\$39,892.05

End of 845 N. 7th Street

September 2021 to December 2023

Marshall Square
 Specific Service Agreement Statement of Account SA- 4922871099

845 N. 7th Street
 Older SA

Customer Name	From Date	To Date			
MARSHALL SQUARE	6/1/2001	1/18/2024			
Service Address	Account Number	S A Number	Meter	Rate/Class	
	323900622	4922871099			

845 N. 7th Street											Older SA		
Transaction Date	Transaction Type	Read Reading	# of Code	Days	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance	
4/1/2014	XFER									\$13,716.70	\$0.00	\$13,716.70	
1/7/2021	LPC									\$205.75	\$0.00	\$13,922.45	
2/6/2021	LPC									\$208.83	\$0.00	\$14,131.28	
3/9/2021	LPC									\$211.96	\$0.00	\$14,343.24	
4/8/2021	LPC									\$215.14	\$0.00	\$14,558.38	
5/7/2021	LPC									\$218.37	\$0.00	\$14,776.75	
6/5/2021	LPC									\$221.65	\$0.00	\$14,998.40	
7/7/2021	LPC									\$224.97	\$0.00	\$15,223.37	
8/5/2021	LPC									\$228.35	\$0.00	\$15,451.72	
9/4/2021	LPC									\$231.77	\$0.00	\$15,683.49	
10/6/2021	LPC									\$235.25	\$0.00	\$15,918.74	
11/4/2021	LPC									\$238.78	\$0.00	\$16,157.52	
12/7/2021	LPC									\$242.36	\$0.00	\$16,399.88	
1/7/2022	LPC									\$245.99	\$0.00	\$16,645.87	
2/5/2022	LPC									\$249.68	\$0.00	\$16,895.55	
3/9/2022	LPC									\$253.43	\$0.00	\$17,148.98	
4/7/2022	LPC									\$257.23	\$0.00	\$17,406.21	
5/6/2022	LPC									\$261.09	\$0.00	\$17,667.30	
6/7/2022	LPC									\$265.00	\$0.00	\$17,932.30	
7/7/2022	LPC									\$268.98	\$0.00	\$18,201.28	
8/5/2022	LPC									\$273.01	\$0.00	\$18,474.29	
9/3/2022	LPC									\$277.11	\$0.00	\$18,751.40	
10/5/2022	LPC									\$281.27	\$0.00	\$19,032.67	
11/2/2022	LPC									\$285.49	\$0.00	\$19,318.16	
12/2/2022	LPC									\$289.77	\$0.00	\$19,607.93	

845 N. 7th Street

Older SA

Transaction Date	Transaction Type	Read Reading	# of Code	CCF Days	Average Usage	Heating CCF/Day	Payment DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
1/4/2023	LPC									\$294.11	\$0.00	\$19,902.04
2/2/2023	LPC									\$298.53	\$0.00	\$20,200.57
3/4/2023	LPC									\$303.00	\$0.00	\$20,503.57
4/4/2023	LPC									\$307.55	\$0.00	\$20,811.12
5/4/2023	LPC									\$312.16	\$0.00	\$21,123.28
6/3/2023	LPC									\$316.84	\$0.00	\$21,440.12
7/4/2023	LPC									\$321.60	\$0.00	\$21,761.72
8/3/2023	LPC									\$326.42	\$0.00	\$22,088.14
9/2/2023	LPC									\$331.32	\$0.00	\$22,419.46
10/4/2023	LPC									\$336.29	\$0.00	\$22,755.75
11/2/2023	LPC									\$341.33	\$0.00	\$23,097.08
12/2/2023	LPC									\$346.45	\$0.00	\$23,443.53

End of 845 N. 7th Street

Older SA

BLC-33

Oak Lane – Summaries of Real Estate Transactions

	A	B	C	D	E	F	G	H	I	J	K	L	M		
1	Oak Lane														
2															
3	Judgments (docketed liens) organized by status date) showing real estate transactions								Summary of real estate transactions						
4															
5	#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details		Total Applied by PGW	\$59,023.65					
58									"Missing" Escrow Amount Claimed by SBG	None			SBG St. No.2 at 22		
59															
60															
61															
62															
63	July 23 2019 Closing on MULTI-PROPERTY refinancing By Fern Rock, Marchwood, Oak Lane, Simon Garden and Five (5) other Property Groups								Details on Exhibit BLC-26						
64															
65															
66															
67															
68	September 30, 2021 Closing on refinancing of Oak Lane's properties								HUD-1 Settlement Sheet withheld		\$58,050.76		SBG St. No.2 at 22		
69										\$58,050.76	Sewer		Exhibit SAP-3		
70															
71															
72											Closing	30-Sep-21	SBG St. No.2 at 22		
73															
74											Pay-Off Request Received	30-Sep-21			
75															
76											PGW Response to Pay-Off Request	\$73,153.71	30-Sep-21	Copy Attached	
77															
78											(Pay-Off) Payment of	\$59,684.78	received by PGW on	19-Oct-21	
79															
80											Total Applied by PGW	\$59,684.78			
81															
82											1623 Chelton Ave, A	\$5,393.16	Applied on	22-Oct-21	Exhibit BLC-34
83												\$4,975.20	for Unpaid Gas Charges		
84												\$417.96	for Unpaid LPCs		
85															
86											1623 Chelton Ave, B	\$54,291.62	Applied on	22-Oct-21	Exhibit BLC-34
87															
88												\$37,308.70	for Unpaid Gas Charges		
89												\$16,982.92	for Unpaid LPCs		
90															
91															
92															
93											"Missing" Escrow Amount Claimed by SBG	\$58,050.76		SBG St. No.2 at 22	
94															
95	2	Oak Lane	unknown'	August 18, 2010	\$8,846.37										
96	11	Oak Lane	unknown'	June 8, 2011	\$3,205.44										

Philadelphia Gas Works



PGW Credit and Collections Department
 Phone: (215) 978-1053
 Fax: (215) 398-3352

ACCOUNT PAY-OFF INQUIRY FORM

Statement of Confidentiality: This document contains confidential information intended only for the entity named below. Any use, distribution, copying or disclosure by any other entity or person is strictly prohibited. If you have received this facsimile in error, please notify PGW immediately by telephone and return the original transmission to us by mail without making a copy.

A. TITLE AGENCY/LAW FIRM INFORMATION (FILL OUT THIS SECTION ONLY)

Authorization: By submitting this form to PGW, you represent and certify (i) that you are authorized by the owner of the below property to request payoff and account information for this property, and (ii) that all information you submit is to the best of your knowledge true, correct and complete.

Title/Lawyer Agency File #: _____ Date of Settlement: 9/30/2021
 Law Firm/Title Agency: Riverside Abstract Requestor Name (Print Clearly): _____
 Telephone #: _____ Facsimile #: (718) 252-4226
 Property Information (Please provide account numbers) Email: _____
 Address: 1623 -35 W Chelton Ave PGW Account #(s): _____
 Owner(s): Oak Lane Court Realty Co. _____

Please Check All Applicable Boxes:

Purpose: Sale Refinance Foreclosure
 Type: Commercial Rental Mixed Use Rental Residential Rental Owner Occupied Unknown

If Sheriff Sale, Defendant Name: _____ Book/Writ # _____
 Judgment/Lien _____ Docket #: _____ File Date: _____
 Judgment/Lien _____ Docket #: _____ File Date: _____
 Judgment/Lien _____ Docket #: _____ File Date: _____

B. PGW ONLY

DISCLAIMER: The pay-off information provided by PGW below is based on the property and owner information provided by the law firm/title agency. Failure to provide accurate information could affect the accuracy of the information reported by PGW. The information provided in this form is valid as of the date PGW faxes it to you. This statement is not a final bill which means that additional charges may be imposed for additional metered usage.

No Record of Account-(i) Verify type and status of services with owner, and (ii) re-contact PGW
 Record of Account:

Meter#: 2012780	Meter Reading: 93614	Date: 9/17/2021	Actual/Estimate/Final	Actual
Meter#: 2012799	Meter Reading: 65733	Date: 9/17/2021	Actual/Estimate/Final	Actual
Meter#: _____	Meter Reading: _____	Date: _____	Actual/Estimate/Final	_____

LCP COOPERATIVE (Property Not Liable for Tenant Debt) LCP NON-COOPERATIVE

List Of All Debt

Account#:	Customer of Record:	Start Date:	End Date:	Amount:	Paid Through Date:	Amount Due:
0001 0155 1535	Oak Lane Court Realty Co.	9/18/2003			10/19/2021	\$ 5,393.16
0009 8103 8702	Oak Lane Court Realty Co.	9/18/2003			10/19/2021	\$ 67,760.55

Judgment/Lien _____ Docket #: _____ File Date: _____
 Judgment/Lien _____ Docket #: _____ File Date: _____
 Judgment/Lien _____ Docket #: _____ File Date: _____

TOTAL AMOUNT DUE:
\$ 73,153.71

C. TITLE COMPANY/LAW FIRM PAYMENT INSTRUCTIONS

Make checks payable for the "TOTAL AMOUNT DUE" as stated above to PGW and return this form. Forward with payment to:

PGW - Collection Department
 800 W. Montgomery Avenue, 3rd floor
 Philadelphia, PA 19122
 Attn: Liens & Judgments

FAILURE TO RETURN THIS FORM ALONG WITH YOUR PAYMENT MAY RESULT IN A DELAY OR INCORRECT PROCESSING OF PAYMENT.

The "Paid Through Date" listed above may not include the final bill.
 If the owner is terminating service as of the settlement date,
 please provide the owner's mailing address for the final bill:

ADDRESS

BLC-34

Oak Lane – Summary of Billing and Payment Information

Oak Lane
Summary of Billing and Payment Information

	Address	Gas Account Status	SA Reference	Outstanding Balance	Date of Last Refinancing
A	1623 Chelten Ave	Active 101551535	Active SA 5120345357 Prior SA 3338317341	\$6,707.89 \$4,169.02	30-Sep-21
			Sub-total, A 1623 Chelten Ave	\$10,876.91	
B	1623 Chelten Ave	Active 981038702	Active SA 8606551072 Prior SA 2510827415 Prior SA 1919139007	\$4,394.28 \$5,094.98 \$20,133.19	30-Sep-21
			Sub-total, B 1623 Chelten Ave	\$29,622.45	
			Total for Oak Lane	\$40,499.36	

Oak Lane
 Excerpts of Specific Service Agreement Statement of Account SA- 3338317341

1623 W Chelton Ave, A
 To September 2021

Customer Name	From Date	To Date			
Oak Lane Court Realty Co.	3/18/2003	9/23/2021			
Service Address	Account Number	S A Number	Meter	Rate/Class	
1623 W CHELTEN AVE Apt A PHIL, PA 191263519	101551535	3338317341	2012780	GS	

1623 W Chelton Ave, A											To September 2021	
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
3/20/2014	BILL	26310	R	32	1757	54.91	935		4/11/2014	\$2,395.77	\$20,038.14	\$20,038.14
4/1/2014	XFER									(\$8,014.20)	\$12,023.94	\$12,023.94
4/18/2014	LPC									\$180.35	\$12,204.29	\$12,204.29
4/18/2014	BILL	27235	R	29	925	31.9	473		5/13/2014	\$1,346.46	\$13,550.75	\$13,550.75
5/17/2014	LPC									\$200.55	\$13,751.30	\$13,751.30
5/17/2014	BILL	27716	R	29	481	16.59	195		6/11/2014	\$703.19	\$14,454.49	\$14,454.49

Closing (Refinancing) on 6-6-2014

6/10/2014	PAY							Check		(\$22,468.69)	(\$8,014.20)	(\$8,014.20)
6/10/2014	XFER									\$8,014.20	\$0.00	\$0.00
6/18/2014	BILL	28039	R	32	323	10.09	21		7/11/2014	\$510.09	\$510.09	\$510.09
12/15/2017	BILL	56097	R	30	1268	42.27	647		1/12/2018	\$1,615.20	\$41,467.78	\$41,467.78
1/11/2018	PAY							Check		(\$500.00)	\$40,967.78	\$40,967.78
6/18/2019	BILL	74827	R	32	372	11.62	3		7/12/2019	\$501.51	\$77,261.21	\$77,261.21
7/18/2019	PAY							Check		(\$501.51)	\$76,759.70	\$76,759.70
7/18/2019	LPC									\$909.10	\$77,668.80	\$77,668.80
7/18/2019	BILL	75095	R	30	268	8.93	0		8/12/2019	\$355.99	\$78,024.79	\$78,024.79

**July 23 2019 Closing on MULTI-PROPERTY refinancing
 By Fern Rock, Marchwood, Oak Lane, Simon Garden and Five (5) other Property Groups**

8/1/2019	PAY							Check		(\$104,580.02)	(\$26,555.23)	(\$26,555.23)
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1623 W Chelton Ave, A

To September 2021

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
8/16/2019	BILL	75330	R	29	235	8.1	0		9/11/2019	\$315.32	(\$26,239.91)	(\$26,239.91)
9/19/2019	BILL	75602	R	33	272	8.24	0		10/11/2019	\$364.77	(\$25,875.14)	(\$25,875.14)
10/18/2019	BILL	75879	R	29	277	9.55	55		11/13/2019	\$378.32	(\$25,496.82)	(\$25,496.82)
10/30/2019	XFER									\$8,014.20	(\$17,482.62)	(\$17,482.62)
11/19/2019	BILL	76603	R	30	724	24.13	415		12/13/2019	\$913.96	(\$16,568.66)	(\$16,568.66)
12/18/2019	BILL	78097	R	31	1494	48.19	726		1/14/2020	\$1,849.90	(\$14,718.76)	(\$14,718.76)
1/22/2020	BILL	79589	R	32	1492	46.62	804		2/14/2020	\$1,945.30	(\$12,773.46)	(\$12,773.46)
2/21/2020	BILL	81074	R	33	1485	45	843		3/17/2020	\$2,002.99	(\$10,770.47)	(\$10,770.47)
3/20/2020	BILL	82064	R	28	990	35.36	556		4/15/2020	\$1,281.68	(\$9,488.79)	(\$9,488.79)
4/21/2020	BILL	83035	R	30	971	32.37	415		5/14/2020	\$1,186.76	(\$8,302.03)	(\$8,302.03)
5/20/2020	BILL	83685	R	31	650	20.97	319		6/15/2020	\$698.82	(\$7,603.21)	(\$7,603.21)
6/19/2020	BILL	84031	R	30	346	11.53	29		7/15/2020	\$422.16	(\$7,181.05)	(\$7,181.05)
7/21/2020	BILL	84294	R	30	263	8.77	0		8/13/2020	\$325.29	(\$6,855.76)	(\$6,855.76)
8/19/2020	BILL	84501	R	31	207	6.68	0		9/11/2020	\$261.41	(\$6,594.35)	(\$6,594.35)
9/21/2020	BILL	84760	R	31	259	8.35	7		10/14/2020	\$324.71	(\$6,269.64)	(\$6,269.64)
10/20/2020	BILL	85079	R	29	319	11	87		11/13/2020	\$395.54	(\$5,874.10)	(\$5,874.10)
11/19/2020	BILL	85822	R	32	743	23.22	304		12/15/2020	\$977.24	(\$4,896.86)	(\$4,896.86)
12/19/2020	BILL	86808	R	30	986	32.87	615		1/15/2021	\$1,251.91	(\$3,644.95)	(\$3,644.95)
1/22/2021	BILL	88526	R	34	1718	50.53	924		2/17/2021	\$2,233.90	(\$1,411.05)	(\$1,411.05)
2/23/2021	BILL	90170	R	30	1644	54.8	985		3/18/2021	\$2,087.82	\$676.77	\$676.77
3/23/2021	LPC									\$10.15	\$686.92	\$686.92
3/23/2021	BILL	91359	R	28	1189	42.46	652		4/16/2021	\$1,469.49	\$2,156.41	\$2,156.41
4/22/2021	LPC									\$32.19	\$2,188.60	\$2,188.60
4/22/2021	BILL	92057	R	32	698	21.81	338		5/17/2021	\$929.94	\$3,118.54	\$3,118.54
5/21/2021	LPC									\$46.14	\$3,164.68	\$3,164.68
5/21/2021	BILL	92511	R	29	454	15.66	160		6/16/2021	\$555.77	\$3,720.45	\$3,720.45
6/21/2021	LPC									\$54.47	\$3,774.92	\$3,774.92
6/21/2021	BILL	92852	R	29	341	11.76	36		7/15/2021	\$416.73	\$4,191.65	\$4,191.65
7/21/2021	LPC									\$60.73	\$4,252.38	\$4,252.38
7/21/2021	BILL	93167	R	32	315	9.84	0		8/13/2021	\$399.36	\$4,651.74	\$4,651.74
8/19/2021	LPC									\$66.72	\$4,718.46	\$4,718.46
8/19/2021	BILL	93429	R	29	262	9.03	0		9/14/2021	\$338.78	\$5,057.24	\$5,057.24
9/21/2021	LPC									\$71.80	\$5,129.04	\$5,129.04

1623 W Chelton Ave, A

To September 2021

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
9/21/2021	BILL	93614	R	31	185	5.97	0		10/14/2021	\$264.12	\$5,393.16	\$5,393.16

Closing (Refinancing) on 9-30-2021

End of 1623 W Chelton Ave, A

Oak Lane

Additional Data - All Service Agreement(s) Summary Statement of Account - Acct 101551535

1623 W Chelton Ave, Apt A
September 2021 to December 20023

Customer Name	From Date	To Date
OAK LANE REALTY	9/1/2021	12/21/2023
Service Address	Account Number	
1623 W CHELTEN AVE Apt A PHIL, PA 191263519	101551535	

SA	Address	Type	Meter	Rate/Class	Total Amount Due	Other Balance
3338317341	1623 W CHELTEN AVE,A/PHILA,PA	G9-GS	2012780	GS	\$4,169.02	\$0.00
5120345357	1623 W CHELTEN AVE,A/PHILA,PA	G9-GS	2012780	GS	\$6,707.89	\$0.00

\$10,876.91

NSA	Address	Type	Total Amount Due	Other Balance
1909673846		OTI	\$0.00	\$0.00
316998124		HBDIS	\$0.00	\$0.00

1623 W Chelton Ave, Apt A

September 2021 to December 20023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
9/21/2021	LPC	\$71.80	\$5,129.04	\$5,129.04
9/21/2021	BILL	\$264.12	\$5,393.16	\$5,393.16

← Included in Prior Data for 1623 A
← Included in Prior Data for 1623 A

Closing (Refinancing) on 9-30-2021

10/20/2021	LPC	\$75.76	\$5,468.92	\$5,468.92
10/20/2021	BILL	\$498.24	\$5,967.16	\$5,967.16
10/22/2021	PAY	(\$5,393.16)	\$574.00	\$574.00
11/19/2021	LPC	\$7.47	\$581.47	\$581.47
11/19/2021	BILL	\$700.89	\$1,282.36	\$1,282.36
12/21/2021	LPC	\$17.98	\$1,300.34	\$1,300.34
12/21/2021	BILL	\$1,577.35	\$2,877.69	\$2,877.69
1/22/2022	LPC	\$41.64	\$2,919.33	\$2,919.33
1/22/2022	BILL	\$2,729.16	\$5,648.49	\$5,648.49
2/19/2022	LPC	\$82.58	\$5,731.07	\$5,731.07
2/19/2022	BILL	\$2,180.48	\$7,911.55	\$7,911.55
3/23/2022	LPC	\$115.29	\$8,026.84	\$8,026.84

1623 W Chelton Ave, Apt A

September 2021 to December 20023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
3/23/2022	BILL	\$1,831.39	\$9,858.23	\$9,858.23
4/22/2022	LPC	\$142.76	\$10,000.99	\$10,000.99
4/22/2022	BILL	\$1,422.43	\$11,423.42	\$11,423.42
5/20/2022	LPC	\$164.09	\$11,587.51	\$11,587.51
5/20/2022	BILL	\$861.68	\$12,449.19	\$12,449.19
6/21/2022	LPC	\$177.02	\$12,626.21	\$12,626.21
6/21/2022	BILL	\$669.09	\$13,295.30	\$13,295.30
6/30/2022	PAY	(\$1,025.77)	\$12,269.53	\$12,269.53
7/7/2022	LPCWVE	(\$177.02)	\$12,092.51	\$12,092.51
7/19/2022	WNA3&9	(\$113.65)	\$11,978.86	\$11,978.86
7/20/2022	PAY	(\$1,565.19)	\$10,413.67	\$10,413.67
7/20/2022	PAY	(\$669.09)	\$9,744.58	\$9,744.58
7/20/2022	PAY	(\$177.02)	\$9,567.56	\$9,567.56
7/21/2022	LPC	\$136.75	\$9,704.31	\$9,704.31
7/21/2022	BILL	\$368.30	\$10,072.61	\$10,072.61
8/15/2022	PAY	(\$368.30)	\$9,704.31	\$9,704.31
8/19/2022	LPC	\$136.75	\$9,841.06	\$9,841.06
8/19/2022	BILL	\$132.40	\$9,973.46	\$9,973.46
9/20/2022	LPC	\$138.73	\$10,112.19	\$10,112.19
9/20/2022	BILL	\$110.44	\$10,222.63	\$10,222.63
10/19/2022	LPC	\$140.39	\$10,363.02	\$10,363.02
10/19/2022	BILL	\$459.90	\$10,822.92	\$10,822.92
10/31/2022	TAXWVE	(\$9.09)	\$10,813.83	\$10,813.83
11/17/2022	LPC	\$147.29	\$10,961.12	\$10,961.12
11/17/2022	BILL	\$894.75	\$11,855.87	\$11,855.87
12/5/2022	PAY	(\$269.15)	\$11,586.72	\$11,586.72
12/15/2022	PAY	(\$1,032.95)	\$10,553.77	\$10,553.77
12/16/2022	LPC	\$141.18	\$10,694.95	\$10,694.95
12/16/2022	BILL	\$2,252.24	\$12,947.19	\$12,947.19
1/19/2023	LPC	\$174.96	\$13,122.15	\$13,122.15
1/19/2023	BILL	\$2,894.30	\$16,016.45	\$16,016.45
1/27/2023	PAY	(\$249.17)	\$15,767.28	\$15,767.28
2/16/2023	LPC	\$214.64	\$15,981.92	\$15,981.92
2/16/2023	BILL	\$2,495.32	\$18,477.24	\$18,477.24

1623 W Chelton Ave, Apt A

September 2021 to December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
3/18/2023	LPC	\$252.07	\$18,729.31	\$18,729.31
3/18/2023	BILL	\$2,250.31	\$20,979.62	\$20,979.62
4/19/2023	LPC	\$285.82	\$21,265.44	\$21,265.44
4/19/2023	BILL	\$1,480.19	\$22,745.63	\$22,745.63
5/18/2023	LPC	\$308.03	\$23,053.66	\$23,053.66
5/18/2023	BILL	\$503.90	\$23,557.56	\$23,557.56
6/17/2023	LPC	\$315.59	\$23,873.15	\$23,873.15
6/17/2023	BILL	\$415.96	\$24,289.11	\$24,289.11
7/19/2023	LPC	\$321.82	\$24,610.93	\$24,610.93
7/19/2023	BILL	\$397.14	\$25,008.07	\$25,008.07
8/17/2023	LPC	\$327.78	\$25,335.85	\$25,335.85
8/17/2023	BILL	\$351.18	\$25,687.03	\$25,687.03
9/19/2023	LPC	\$333.05	\$26,020.08	\$26,020.08
9/19/2023	BILL	\$384.39	\$26,404.47	\$26,404.47
10/18/2023	LPC	\$338.82	\$26,743.29	\$26,743.29
10/18/2023	BILL	\$416.22	\$27,159.51	\$27,159.51
11/15/2023	CANB	(\$416.22)	\$26,743.29	\$26,743.29
11/15/2023	AUTO CN	\$0.00	\$26,743.29	\$26,743.29
11/15/2023	LPCWVE	(\$338.82)	\$26,404.47	\$26,404.47
11/15/2023	CANB	(\$384.39)	\$26,020.08	\$26,020.08
11/15/2023	AUTO CN	\$0.00	\$26,020.08	\$26,020.08
11/15/2023	LPCWVE	(\$333.05)	\$25,687.03	\$25,687.03
11/15/2023	CANB	(\$351.18)	\$25,335.85	\$25,335.85
11/15/2023	AUTO CN	\$0.00	\$25,335.85	\$25,335.85
11/15/2023	LPCWVE	(\$327.78)	\$25,008.07	\$25,008.07
11/15/2023	CANB	(\$397.14)	\$24,610.93	\$24,610.93
11/15/2023	AUTO CN	\$0.00	\$24,610.93	\$24,610.93
11/15/2023	LPCWVE	(\$321.82)	\$24,289.11	\$24,289.11
11/15/2023	CANB	(\$415.96)	\$23,873.15	\$23,873.15
11/15/2023	AUTO CN	\$0.00	\$23,873.15	\$23,873.15
11/15/2023	LPCWVE	(\$315.59)	\$23,557.56	\$23,557.56
11/15/2023	CANB	(\$503.90)	\$23,053.66	\$23,053.66
11/15/2023	AUTO CN	\$0.00	\$23,053.66	\$23,053.66
11/15/2023	LPCWVE	(\$308.03)	\$22,745.63	\$22,745.63

1623 W Chelton Ave, Apt A

September 2021 to December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
11/15/2023	CANB	(\$1,480.19)	\$21,265.44	\$21,265.44
11/15/2023	AUTO CN	\$0.00	\$21,265.44	\$21,265.44
11/15/2023	LPCWVE	(\$285.82)	\$20,979.62	\$20,979.62
11/15/2023	CANB	(\$2,250.31)	\$18,729.31	\$18,729.31
11/15/2023	AUTO CN	\$0.00	\$18,729.31	\$18,729.31
11/15/2023	LPCWVE	(\$252.07)	\$18,477.24	\$18,477.24
11/15/2023	AUTO CN	\$0.00	\$15,981.92	\$15,981.92
11/15/2023	CANB	(\$2,495.32)	\$15,981.92	\$15,981.92
11/15/2023	LPCWVE	(\$214.64)	\$15,767.28	\$15,767.28
11/15/2023	CANB	(\$2,894.30)	\$12,872.98	\$12,872.98
11/15/2023	AUTO CN	\$0.00	\$12,872.98	\$12,872.98
11/15/2023	LPCWVE	(\$174.96)	\$12,698.02	\$12,698.02
11/15/2023	CANB	(\$2,252.24)	\$10,445.78	\$10,445.78
11/15/2023	AUTO CN	\$0.00	\$10,445.78	\$10,445.78
11/15/2023	LPCWVE	(\$141.18)	\$10,304.60	\$10,304.60
11/15/2023	CANB	(\$894.75)	\$9,409.85	\$9,409.85
11/15/2023	AUTO CN	\$0.00	\$9,409.85	\$9,409.85
11/15/2023	LPCWVE	(\$147.29)	\$9,262.56	\$9,262.56
11/15/2023	BILL	\$854.17	\$10,116.73	\$10,116.73
11/15/2023	BILL	\$3,767.62	\$13,884.35	\$13,884.35
11/15/2023	DEPREQ	\$0.00	\$13,884.35	\$13,884.35
11/15/2023	BPTOCG	\$276.83	\$14,161.18	\$14,161.18
11/15/2023	PAY	(\$1,380.37)	\$12,780.81	\$12,780.81
11/16/2023	BPTOCG	\$276.83	\$13,057.64	\$13,057.64
11/16/2023	PAY	(\$2,044.83)	\$11,012.81	\$11,012.81
11/17/2023	LPC	\$85.45	\$11,098.26	\$11,098.26
11/17/2023	LPC	\$60.66	\$11,158.92	\$11,158.92
11/17/2023	BILL	\$697.16	\$11,856.08	\$11,856.08
11/17/2023	DEPINT	\$0.00	\$11,856.08	\$11,856.08
11/17/2023	INTAPL	(\$1.02)	\$11,855.06	\$11,855.06
11/17/2023	INTAPL	\$0.00	\$11,855.06	\$11,855.06
11/17/2023	DEPAPL	(\$1,768.00)	\$10,087.06	\$10,087.06
11/17/2023	DEPAPL	\$0.00	\$10,087.06	\$10,087.06
12/6/2023	BPTOCW	\$276.83	\$10,363.89	\$10,363.89

1623 W Chelton Ave, Apt A

September 2021 to December 20023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
12/16/2023	LPC	\$61.06	\$10,424.95	\$10,424.95
12/16/2023	BILL	\$1,351.96	\$11,776.91	\$11,776.91
12/18/2023	PAY	(\$900.00)	\$10,876.91	\$10,876.91

End of 1623 W Chelton Ave, Apt A

September 2021 to December 20023

Oak Lane
 Excerpts of Specific Service Agreement Statement of Account SA- 8606551072

1623 W Chelton Ave, B
 To September 2021

Customer Name	From Date	To Date			
Oak Lane Realty Co.LP	9/18/2003	9/23/2021			
Service Address	Account Number	S A Number	Meter	Rate/Class	
1623 W CHELTEN AVE Apt B PHIL, PA 191263519	981038702	8606551072	2012799	GS	

1623 W Chelton Ave, B											To September 2021	
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
3/19/2014	BILL	87006	R	32	1885	58.91	935		4/11/2014	\$2,578.65	\$32,931.20	\$32,931.20
4/1/2014	XFER									(\$11,779.88)	\$21,151.32	\$21,151.32
4/18/2014	LPC									\$317.26	\$21,468.58	\$21,468.58
4/18/2014	BILL	88271	R	29	1265	43.62	473		5/13/2014	\$1,834.47	\$23,303.05	\$23,303.05
5/17/2014	LPC									\$344.78	\$23,647.83	\$23,647.83
5/17/2014	BILL	89050	R	29	779	26.86	195		6/11/2014	\$1,127.25	\$24,775.08	\$24,775.08

**July 23 2019 Closing on MULTI-PROPERTY refinancing
 By Fern Rock, Marchwood, Oak Lane, Simon Garden and Five (5) other Property Groups**

6/10/2014	PAY							Check		(\$36,554.96)	(\$11,779.88)	(\$11,779.88)
6/10/2014	XFER									\$11,779.88	\$0.00	\$0.00
6/18/2014	BILL	89538	R	32	488	15.25	21		7/11/2014	\$746.25	\$746.25	\$746.25
12/15/2017	BILL	27346	R	30	1197	39.9	647		1/12/2018	\$1,526.11	\$65,638.86	\$65,638.86
1/11/2018	PAY							Check		(\$500.00)	\$65,138.86	\$65,138.86
7/19/2019	BILL	45737	R	30	352	11.73	0		8/12/2019	\$459.05	\$106,121.39	\$106,121.39

Closing (Refinancing) on 7-23-2019

8/1/2019	PAY							Check		(\$85,275.41)	\$20,845.98	\$20,845.98
8/16/2019	LPC									\$312.68	\$21,158.66	\$21,158.66
8/16/2019	BILL	46059	R	29	322	11.1	0		9/11/2019	\$422.02	\$21,580.68	\$21,580.68
9/19/2019	LPC									\$319.02	\$21,899.70	\$21,899.70

1623 W Chelton Ave, B

To September 2021

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
9/19/2019	BILL	46429	R	33	370	11.21	0		10/11/2019	\$486.41	\$22,386.11	\$22,386.11
10/18/2019	LPC									\$326.31	\$22,712.42	\$22,712.42
10/18/2019	BILL	46867	R	29	438	15.1	55		11/13/2019	\$589.50	\$23,301.92	\$23,301.92
11/19/2019	LPC									\$335.15	\$23,637.07	\$23,637.07
11/19/2019	BILL	47861	R	30	994	33.13	415		12/13/2019	\$1,244.27	\$24,881.34	\$24,881.34
12/18/2019	LPC									\$353.82	\$25,235.16	\$25,235.16
12/18/2019	BILL	49226	R	31	1365	44.03	726		1/14/2020	\$1,696.03	\$26,931.19	\$26,931.19
1/22/2020	LPC									\$379.26	\$27,310.45	\$27,310.45
1/22/2020	BILL	50606	R	32	1380	43.12	804		2/14/2020	\$1,794.68	\$29,105.13	\$29,105.13
2/21/2020	LPC									\$406.18	\$29,511.31	\$29,511.31
2/21/2020	BILL	52012	R	33	1406	42.61	843		3/17/2020	\$1,885.32	\$31,396.63	\$31,396.63
3/20/2020	BILL	53051	R	28	1039	37.11	556		4/15/2020	\$1,337.21	\$32,733.84	\$32,733.84
4/21/2020	BILL	54064	R	30	1013	33.77	415		5/14/2020	\$1,234.55	\$33,968.39	\$33,968.39
5/20/2020	BILL	54876	R	31	812	26.19	319		6/15/2020	\$871.72	\$34,840.11	\$34,840.11
6/19/2020	BILL	55332	R	30	456	15.2	29		7/15/2020	\$547.93	\$35,388.04	\$35,388.04
7/21/2020	BILL	55680	R	30	348	11.6	0		8/13/2020	\$421.66	\$35,809.70	\$35,809.70
8/19/2020	BILL	56015	R	31	335	10.81	0		9/14/2020	\$406.33	\$36,216.03	\$36,216.03
9/21/2020	BILL	56362	R	31	347	11.19	7		10/14/2020	\$425.84	\$36,641.87	\$36,641.87
10/20/2020	BILL	56797	R	29	435	15	87		11/13/2020	\$530.12	\$37,171.99	\$37,171.99
11/19/2020	BILL	57635	R	32	838	26.19	304		12/15/2020	\$1,084.80	\$38,256.79	\$38,256.79
12/19/2020	BILL	58863	R	30	1228	40.93	615		1/15/2021	\$1,550.66	\$39,807.45	\$39,807.45
1/22/2021	LPC									\$560.62	\$40,368.07	\$40,368.07
1/22/2021	BILL	60286	R	34	1423	41.85	924		2/17/2021	\$1,850.75	\$42,218.82	\$42,218.82
2/23/2021	LPC									\$588.38	\$42,807.20	\$42,807.20
2/23/2021	BILL	61665	R	30	1379	45.97	985		3/18/2021	\$1,758.61	\$44,565.81	\$44,565.81
3/23/2021	LPC									\$614.76	\$45,180.57	\$45,180.57
3/23/2021	BILL	62806	R	28	1141	40.75	652		4/16/2021	\$1,411.25	\$46,591.82	\$46,591.82
4/22/2021	LPC									\$635.93	\$47,227.75	\$47,227.75
4/22/2021	BILL	63599	R	32	793	24.78	338		5/17/2021	\$1,039.37	\$48,267.12	\$48,267.12
5/21/2021	LPC									\$651.52	\$48,918.64	\$48,918.64
5/21/2021	BILL	64127	R	29	528	18.21	160		6/16/2021	\$644.11	\$49,562.75	\$49,562.75
6/21/2021	LPC									\$661.18	\$50,223.93	\$50,223.93
6/21/2021	BILL	64548	R	29	421	14.52	36		7/15/2021	\$512.79	\$50,736.72	\$50,736.72

1623 W Chelton Ave, B

To September 2021

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
7/21/2021	LPC									\$668.87	\$51,405.59	\$51,405.59
7/21/2021	BILL	64941	R	32	393	12.28	0		8/13/2021	\$491.24	\$51,896.83	\$51,896.83
8/19/2021	LPC									\$676.24	\$52,573.07	\$52,573.07
8/19/2021	BILL	65272	R	29	331	11.41	0		9/14/2021	\$420.45	\$52,993.52	\$52,993.52
9/21/2021	LPC									\$682.55	\$53,676.07	\$53,676.07
9/21/2021	BILL	65733	R	31	461	14.87	0		10/14/2021	\$615.55	\$54,291.62	\$54,291.62

Closing (Refinancing) on 9-30-2021

End of 1623 W Chelton Ave, B

To September 2021

Oak Lane
 Specific Service Agreement Statement of Account SA- 1919139007

1623 W Chelton Ave, B
 Older SA

Customer Name	From Date	To Date		
OAK LANE REALTY CO., L.P.	1/1/2014	1/10/2024		
Service Address	Account Number	S A Number	Meter	Rate/Class
	981038702	1919139007		

1623 W Chelton Ave, B											Older SA	
Transaction Date	Transaction Type	Read Reading	# of Code	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance	
4/1/2014	XFER								\$11,779.88	\$0.00	\$11,779.88	
1/22/2021	LPC								\$176.69	\$0.00	\$11,956.57	
2/23/2021	LPC								\$179.34	\$0.00	\$12,135.91	
3/23/2021	LPC								\$182.03	\$0.00	\$12,317.94	
4/22/2021	LPC								\$184.76	\$0.00	\$12,502.70	
5/21/2021	LPC								\$187.54	\$0.00	\$12,690.24	
6/21/2021	LPC								\$190.35	\$0.00	\$12,880.59	
7/21/2021	LPC								\$193.20	\$0.00	\$13,073.79	
8/19/2021	LPC								\$196.10	\$0.00	\$13,269.89	
9/21/2021	LPC								\$199.04	\$0.00	\$13,468.93	
10/20/2021	LPC								\$202.03	\$0.00	\$13,670.96	
11/19/2021	LPC								\$205.06	\$0.00	\$13,876.02	
12/21/2021	LPC								\$208.14	\$0.00	\$14,084.16	
1/22/2022	LPC								\$211.26	\$0.00	\$14,295.42	
2/19/2022	LPC								\$214.43	\$0.00	\$14,509.85	
3/23/2022	LPC								\$217.64	\$0.00	\$14,727.49	
4/22/2022	LPC								\$220.91	\$0.00	\$14,948.40	
5/20/2022	LPC								\$224.22	\$0.00	\$15,172.62	
6/21/2022	LPC								\$227.58	\$0.00	\$15,400.20	
7/21/2022	LPC								\$231.00	\$0.00	\$15,631.20	
8/19/2022	LPC								\$234.46	\$0.00	\$15,865.66	
9/20/2022	LPC								\$237.98	\$0.00	\$16,103.64	
10/19/2022	LPC								\$241.55	\$0.00	\$16,345.19	
11/17/2022	LPC								\$245.17	\$0.00	\$16,590.36	
12/16/2022	LPC								\$248.85	\$0.00	\$16,839.21	

1623 W Chelton Ave, B

Older SA

Transaction Date	Transaction Type	Read Reading	# of Code	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
1/19/2023	LPC								\$252.58	\$0.00	\$17,091.79
2/16/2023	LPC								\$256.37	\$0.00	\$17,348.16
3/18/2023	LPC								\$260.22	\$0.00	\$17,608.38
4/19/2023	LPC								\$264.12	\$0.00	\$17,872.50
5/18/2023	LPC								\$268.08	\$0.00	\$18,140.58
6/17/2023	LPC								\$272.10	\$0.00	\$18,412.68
7/19/2023	LPC								\$276.19	\$0.00	\$18,688.87
8/17/2023	LPC								\$280.33	\$0.00	\$18,969.20
9/19/2023	LPC								\$284.53	\$0.00	\$19,253.73
10/18/2023	LPC								\$288.80	\$0.00	\$19,542.53
11/17/2023	LPC								\$293.13	\$0.00	\$19,835.66
12/16/2023	LPC								\$297.53	\$0.00	\$20,133.19

End of 1623 W Chelton Ave, B

Older SA

Oak Lane

All Service Agreement(s) Summary Statement of Account - Acct 981038702

1623 W Chelton Ave, Apt A

September 2021 to December 2023

Customer Name	From Date	To Date
OAK LANE REALTY	9/1/2021	12/31/2023
Service Address	Account Number	
1623 W CHELTEN AVE Apt B PHIL, PA 191263519	981038702	

SA	Address	Type	Meter	Rate/Class	Total Amount Due	Other Balance
8606551072	1623 W CHELTEN AVE,B/PHILA,PA	G9-GS	2012799	GS	\$4,394.28	\$0.00
2510827415	1623 W CHELTEN AVE,B/PHILA,PA	G9-GS	2012799	GS	\$5,094.98	\$0.00

NSA	Address	Type	Total Amount Due	Other Balance
5635206193		OTI	\$0.00	\$0.00
1919139007		HBDIS	\$0.00	\$0.00

1623 W Chelton Ave, Apt A

September 2021 to December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
9/21/2021	LPC	\$682.55	\$53,676.07	\$66,945.96
9/21/2021	LPC	\$199.04	\$53,676.07	\$67,145.00
9/21/2021	BILL	\$615.55	\$54,291.62	\$67,760.55
10/20/2021	LPC	\$691.78	\$54,983.40	\$68,452.33
10/20/2021	LPC	\$202.03	\$54,983.40	\$68,654.36
10/20/2021	BILL	\$605.75	\$55,589.15	\$69,260.11
10/22/2021	PAY	(\$54,291.62)	\$1,297.53	\$14,968.49
11/19/2021	LPC	\$9.08	\$1,306.61	\$14,977.57
11/19/2021	LPC	\$205.06	\$1,306.61	\$15,182.63
11/19/2021	BILL	\$896.80	\$2,203.41	\$16,079.43
12/21/2021	LPC	\$22.53	\$2,225.94	\$16,101.96
12/21/2021	LPC	\$208.14	\$2,225.94	\$16,310.10
12/21/2021	BILL	\$1,518.20	\$3,744.14	\$17,828.30
1/22/2022	LPC	\$45.31	\$3,789.45	\$17,873.61
1/22/2022	LPC	\$211.26	\$3,789.45	\$18,084.87
1/22/2022	BILL	\$2,437.69	\$6,227.14	\$20,522.56
2/19/2022	LPC	\$81.87	\$6,309.01	\$20,604.43
2/19/2022	LPC	\$214.43	\$6,309.01	\$20,818.86

1623 W Chelton Ave, Apt A

September 2021 to December 20023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
2/19/2022	BILL	\$1,774.55	\$8,083.56	\$22,593.41
3/23/2022	LPC	\$108.49	\$8,192.05	\$22,701.90
3/23/2022	LPC	\$217.64	\$8,192.05	\$22,919.54
3/23/2022	BILL	\$1,691.70	\$9,883.75	\$24,611.24
4/22/2022	LPC	\$133.87	\$10,017.62	\$24,745.11
4/22/2022	LPC	\$220.91	\$10,017.62	\$24,966.02
4/22/2022	BILL	\$1,458.18	\$11,475.80	\$26,424.20
5/20/2022	LPC	\$155.74	\$11,631.54	\$26,579.94
5/20/2022	LPC	\$224.22	\$11,631.54	\$26,804.16
5/20/2022	BILL	\$958.80	\$12,590.34	\$27,762.96
6/21/2022	LPC	\$170.12	\$12,760.46	\$27,933.08
6/21/2022	LPC	\$227.58	\$12,760.46	\$28,160.66
6/21/2022	BILL	\$731.29	\$13,491.75	\$28,891.95
7/19/2022	WNA3&9	(\$71.16)	\$13,420.59	\$28,820.79
7/20/2022	PAY	(\$1,592.05)	\$11,828.54	\$27,228.74
7/21/2022	LPC	\$157.34	\$11,985.88	\$27,386.08
7/21/2022	LPC	\$231.00	\$11,985.88	\$27,617.08
7/21/2022	BILL	\$514.33	\$12,500.21	\$28,131.41
8/15/2022	PAY	(\$600.51)	\$11,899.70	\$27,530.90
8/19/2022	LPC	\$156.39	\$12,056.09	\$27,687.29
8/19/2022	LPC	\$234.46	\$12,056.09	\$27,921.75
8/19/2022	BILL	\$512.44	\$12,568.53	\$28,434.19
9/20/2022	LPC	\$164.08	\$12,732.61	\$28,598.27
9/20/2022	LPC	\$237.98	\$12,732.61	\$28,836.25
9/20/2022	BILL	\$543.06	\$13,275.67	\$29,379.31
9/29/2022	PAY	(\$1,856.42)	\$11,419.25	\$27,522.89
10/19/2022	LPC	\$145.06	\$11,564.31	\$27,667.95
10/19/2022	LPC	\$241.55	\$11,564.31	\$27,909.50
10/19/2022	BILL	\$797.54	\$12,361.85	\$28,707.04
10/31/2022	TAXWVE	(\$5.69)	\$12,356.16	\$28,701.35
11/17/2022	LPC	\$157.02	\$12,513.18	\$28,858.37
11/17/2022	LPC	\$245.17	\$12,513.18	\$29,103.54
11/17/2022	BILL	\$997.13	\$13,510.31	\$30,100.67
12/5/2022	PAY	(\$1,800.19)	\$11,710.12	\$28,300.48

1623 W Chelton Ave, Apt A

September 2021 to December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
12/5/2022	PAY	(\$668.83)	\$11,041.29	\$27,631.65
12/15/2022	PAY	(\$1,148.46)	\$9,892.83	\$26,483.19
12/16/2022	LPC	\$118.94	\$10,011.77	\$26,602.13
12/16/2022	LPC	\$248.85	\$10,011.77	\$26,850.98
12/16/2022	BILL	\$2,147.93	\$12,159.70	\$28,998.91
1/19/2023	LPC	\$151.16	\$12,310.86	\$29,150.07
1/19/2023	LPC	\$252.58	\$12,310.86	\$29,402.65
1/19/2023	BILL	\$2,836.43	\$15,147.29	\$32,239.08
1/27/2023	PAY	(\$543.06)	\$14,604.23	\$31,696.02
1/27/2023	PAY	(\$164.08)	\$14,440.15	\$31,531.94
2/16/2023	LPC	\$184.73	\$14,624.88	\$31,716.67
2/16/2023	LPC	\$256.37	\$14,624.88	\$31,973.04
2/16/2023	BILL	\$2,244.07	\$16,868.95	\$34,217.11
3/18/2023	LPC	\$218.39	\$17,087.34	\$34,435.50
3/18/2023	LPC	\$260.22	\$17,087.34	\$34,695.72
3/18/2023	BILL	\$1,926.99	\$19,014.33	\$36,622.71
4/19/2023	LPC	\$247.29	\$19,261.62	\$36,870.00
4/19/2023	LPC	\$264.12	\$19,261.62	\$37,134.12
4/19/2023	BILL	\$1,351.14	\$20,612.76	\$38,485.26
5/18/2023	LPC	\$267.56	\$20,880.32	\$38,752.82
5/18/2023	LPC	\$268.08	\$20,880.32	\$39,020.90
5/18/2023	BILL	\$682.88	\$21,563.20	\$39,703.78
6/17/2023	LPC	\$277.80	\$21,841.00	\$39,981.58
6/17/2023	LPC	\$272.10	\$21,841.00	\$40,253.68
6/17/2023	BILL	\$512.91	\$22,353.91	\$40,766.59
7/19/2023	LPC	\$285.50	\$22,639.41	\$41,052.09
7/19/2023	LPC	\$276.19	\$22,639.41	\$41,328.28
7/19/2023	BILL	\$458.83	\$23,098.24	\$41,787.11
8/17/2023	LPC	\$292.38	\$23,390.62	\$42,079.49
8/17/2023	LPC	\$280.33	\$23,390.62	\$42,359.82
8/17/2023	BILL	\$400.77	\$23,791.39	\$42,760.59
9/19/2023	LPC	\$298.39	\$24,089.78	\$43,058.98
9/19/2023	LPC	\$284.53	\$24,089.78	\$43,343.51
9/19/2023	BILL	\$430.13	\$24,519.91	\$43,773.64

1623 W Chelton Ave, Apt A

September 2021 to December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
10/18/2023	LPC	\$304.84	\$24,824.75	\$44,078.48
10/18/2023	LPC	\$288.80	\$24,824.75	\$44,367.28
10/18/2023	BILL	\$496.34	\$25,321.09	\$44,863.62
11/15/2023	CANB	(\$496.34)	\$24,824.75	\$44,367.28
11/15/2023	BSEGCN	\$0.00	\$24,824.75	\$44,367.28
11/15/2023	LPCWVE	(\$304.84)	\$24,519.91	\$44,062.44
11/15/2023	CANB	(\$430.13)	\$24,089.78	\$43,632.31
11/15/2023	BSEGCN	\$0.00	\$24,089.78	\$43,632.31
11/15/2023	LPCWVE	(\$298.39)	\$23,791.39	\$43,333.92
11/15/2023	CANB	(\$400.77)	\$23,390.62	\$42,933.15
11/15/2023	BSEGCN	\$0.00	\$23,390.62	\$42,933.15
11/15/2023	LPCWVE	(\$292.38)	\$23,098.24	\$42,640.77
11/15/2023	CANB	(\$458.83)	\$22,639.41	\$42,181.94
11/15/2023	BSEGCN	\$0.00	\$22,639.41	\$42,181.94
11/15/2023	LPCWVE	(\$285.50)	\$22,353.91	\$41,896.44
11/15/2023	CANB	(\$512.91)	\$21,841.00	\$41,383.53
11/15/2023	BSEGCN	\$0.00	\$21,841.00	\$41,383.53
11/15/2023	LPCWVE	(\$277.80)	\$21,563.20	\$41,105.73
11/15/2023	CANB	(\$682.88)	\$20,880.32	\$40,422.85
11/15/2023	BSEGCN	\$0.00	\$20,880.32	\$40,422.85
11/15/2023	LPCWVE	(\$267.56)	\$20,612.76	\$40,155.29
11/15/2023	CANB	(\$1,351.14)	\$19,261.62	\$38,804.15
11/15/2023	BSEGCN	\$0.00	\$19,261.62	\$38,804.15
11/15/2023	LPCWVE	(\$247.29)	\$19,014.33	\$38,556.86
11/15/2023	CANB	(\$1,926.99)	\$17,087.34	\$36,629.87
11/15/2023	BSEGCN	\$0.00	\$17,087.34	\$36,629.87
11/15/2023	LPCWVE	(\$218.39)	\$16,868.95	\$36,411.48
11/15/2023	CANB	(\$2,244.07)	\$14,624.88	\$34,167.41
11/15/2023	BSEGCN	\$0.00	\$14,624.88	\$34,167.41
11/15/2023	LPCWVE	(\$184.73)	\$14,440.15	\$33,982.68
11/15/2023	CANB	(\$2,836.43)	\$11,603.72	\$31,146.25
11/15/2023	BSEGCN	\$0.00	\$11,603.72	\$31,146.25
11/15/2023	LPCWVE	(\$151.16)	\$11,452.56	\$30,995.09
11/15/2023	CANB	(\$2,147.93)	\$9,304.63	\$28,847.16

1623 W Chelton Ave, Apt A

September 2021 to December 20023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
11/15/2023	BSEGCN	\$0.00	\$9,304.63	\$28,847.16
11/15/2023	LPCWVE	(\$118.94)	\$9,185.69	\$28,728.22
11/15/2023	CANB	(\$997.13)	\$8,188.56	\$27,731.09
11/15/2023	AUTOCN	\$0.00	\$8,188.56	\$27,731.09
11/15/2023	LPCWVE	(\$157.02)	\$8,031.54	\$27,574.07
11/15/2023	BILL	\$979.55	\$9,011.09	\$28,553.62
11/15/2023	BILL	\$4,196.51	\$13,207.60	\$32,750.13
11/15/2023	DEPREQ	\$0.00	\$13,207.60	\$32,750.13
11/15/2023	BPTOCG	\$276.83	\$13,484.43	\$33,026.96
11/15/2023	PAY	(\$1,620.53)	\$11,863.90	\$31,406.43
11/16/2023	PAY	(\$2,062.83)	\$9,801.07	\$29,343.60
11/17/2023	LPC	\$42.79	\$9,843.86	\$29,386.39
11/17/2023	LPC	\$78.76	\$9,922.62	\$29,465.15
11/17/2023	LPC	\$293.13	\$9,922.62	\$29,758.28
11/17/2023	BILL	\$758.46	\$10,681.08	\$30,516.74
11/17/2023	DEPINT	\$0.00	\$10,681.08	\$30,516.74
11/17/2023	INTAPL	(\$1.03)	\$10,680.05	\$30,515.71
11/17/2023	INTAPL	\$0.00	\$10,680.05	\$30,515.71
11/17/2023	DEPAPL	(\$1,786.00)	\$8,894.05	\$28,729.71
11/17/2023	DEPAPL	\$0.00	\$8,894.05	\$28,729.71
12/16/2023	LPC	\$54.16	\$8,948.21	\$28,783.87
12/16/2023	LPC	\$54.29	\$9,002.50	\$28,838.16
12/16/2023	LPC	\$297.53	\$9,002.50	\$29,135.69
12/16/2023	BILL	\$1,386.76	\$10,389.26	\$30,522.45
12/18/2023	PAY	(\$900.00)	\$9,489.26	\$29,622.45

End of 1623 W Chelton Ave, Apt A

September 2021 to December 20023

BLC-35

Simon Garden – Summaries of Real Estate Transactions

A	B	C	D	E	F	G	H	I	J	K	L	M
1	Simon Garden											
2												
3	Judgments (docketed liens) organized by status date) showing real estate transactions							Summary of real estate transactions				
4												
5	#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details					
6												
7	April 29, 2003 Closing on refinancing of Simon Garden's properties							"Missing" Escrow Amount Claimed by SBG \$115,000.00 SBG St. No.2 at 23				
8												
9	2	Simon Garden	100130871	January 22, 2010	\$38,493.86	Vacated	August 20, 2010					
10	4	Simon Garden	100130876	January 22, 2010	\$99,384.21	Vacated	August 20, 2010					
11	8	Simon Garden	100632366	June 19, 2010	\$75,968.05	Vacated	August 20, 2010					
12	9	Simon Garden	100632368	June 19, 2010	\$82,896.78	Vacated	August 20, 2010					
13												
14	5	Simon Garden	100531541	May 14, 2010	\$75,968.05	Vacated	August 4, 2011					
15												
16	1	Simon Garden	100130873	January 22, 2010	\$38,493.85	Vacated	October 7, 2011					
17	3	Simon Garden	100130875	January 22, 2010	\$99,384.21	Vacated	October 7, 2011					
18												
19	July 10, 2012 Closing on refinancing of Simon Garden's properties							"Missing" Escrow Amount Claimed by SBG \$103.50 SBG St. No.2 at 23				
20												
21	6	Simon Garden	100531542	May 14, 2010	\$82,896.78	Satisfied	July 12, 2012					
22	7	Simon Garden	100531540	May 14, 2010	\$202,746.97	Satisfied	July 12, 2012					
23	10	Simon Garden	100632367	June 19, 2010	\$202,746.97	Satisfied	July 12, 2012					
24	11	Simon Garden	100632426	June 22, 2010	\$147,576.01	Satisfied	July 12, 2012					
25	12	Simon Garden	110632638	May 27, 2011	\$140,489.15	Satisfied	July 12, 2012					
26	13	Simon Garden	110630243	June 2, 2011	\$40,714.25	Satisfied	July 12, 2012					
27	14	Simon Garden	110630244	June 2, 2011	\$45,849.98	Satisfied	July 12, 2012					
28	15	Simon Garden	110731730	July 20, 2011	\$5,458.51	Satisfied	July 12, 2012					
29	16	Simon Garden	110731731	July 20, 2011	\$5,792.48	Satisfied	July 12, 2012					
30	17	Simon Garden	110831159	August 10, 2011	2,569.08	Satisfied	July 12, 2012					
31	18	Simon Garden	110831157	August 10, 2011	\$2,795.44	Satisfied	July 12, 2012					
32	19	Simon Garden	110831158	August 10, 2011	\$12,457.30	Satisfied	July 12, 2012					
33	20	Simon Garden	111030829	October 12, 2011	\$7,488.02	Satisfied	July 12, 2012					
34	21	Simon Garden	111030830	October 12, 2011	\$43,254.05	Satisfied	July 12, 2012					
35	22	Simon Garden	111030879	October 12, 2011	105,335.21	Satisfied	July 12, 2012					
36	23	Simon Garden	111231523	December 30, 2011	\$599.10	Satisfied	July 12, 2012					
37	24	Simon Garden	111231528	December 30, 2011	\$5,971.24	Satisfied	July 12, 2012					
38	25	Simon Garden	111231526	December 30, 2011	\$6,231.17	Satisfied	July 12, 2012					
39	26	Simon Garden	111231527	December 30, 2011	\$11,887.21	Satisfied	July 12, 2012					
40	27	Simon Garden	120532631	May 23, 2012	\$19,476.46	Satisfied	July 12, 2012					
41	28	Simon Garden	120532626	May 23, 2012	\$21,766.61	Satisfied	July 12, 2012					
42	29	Simon Garden	120532634	May 23, 2012	\$27,844.17	Satisfied	July 12, 2012					
43	30	Simon Garden	120631412	June 14, 2012	\$1,990.75	Satisfied	July 12, 2012					
44	31	Simon Garden	120631413	June 14, 2012	\$3,468.64	Satisfied	July 12, 2012					
45	32	Simon Garden	120730809	July 10, 2012	\$257.57	Satisfied	July 12, 2012					
46	33	Simon Garden	120730811	July 10, 2012	\$548.72	Satisfied	July 12, 2012					
47	34	Simon Garden	120730810	July 10, 2012	\$1,692.11	Satisfied	July 12, 2012					
48												
49	December 11, 2012 is the start date for the 2015 PUC Complaints							December 11, 2012 is the start date for the 2015 PUC Complaints				
50												
51	35	Simon Garden	130730852	July 11, 2013	\$16,889.92	Satisfied	August 22, 2013					
52	36	Simon Garden	130730853	July 11, 2013	\$34,545.28	Satisfied	August 22, 2013					
53	37	Simon Garden	130730854	July 11, 2013	\$7,138.92	Satisfied	August 22, 2013					
54												
55	40	Simon Garden	140732963	July 23, 2014	\$6,978.49	Satisfied	August 15, 2014					
56												
57	38	Simon Garden	140732961	July 23, 2014	\$27,840.66	Satisfied	September 26, 2014					

	A	B	C	D	E	F	G	H	I	J	K	L	M	
1	Simon Garden													
2														
3	Judgments (docketed liens) organized by status date) showing real estate transactions								Summary of real estate transactions					
4														
5	#	Owner	Docket	Lien Date	Amount	Lien Status	Lien Status Details							
58	39	Simon Garden	140732962	July 23, 2014	\$14,347.05	Satisfied	September 26, 2014							
59														
60	July 23, 2019 Closing on MULTI-PROPERTY refinancing By Fern Rock, Marchwood, Oak Lane, Simon Garden and Five (5) other Property Groups								Details on Exhibit BLC-26					
61														
62														
63														
64	February 28, 2020 Closing on the sale of Simonn Garden's Chew Avenue properties								No HUD-1 Settlement Sheet was provided by SBG					
65														
66									No pay-off request was received by PGW					
67														
68									PGW did not receive a payments in 2020					
69													Exhibit SAP-2	
70														
71	September 30, 2021 Closing on refinancing of Simon Garden's properties								HUD-1 Settlement Sheet, withheld \$105,381.66					
72													SBG St. No.2 at 23	
73									\$105,381.66	Sewer			Exhibit SAP-3	
74														
75										Closing		30-Sep-21	SBG St. No.2 at 23	
76														
77									(Pay-Off) Payment of	\$105,381.66	received by PGW on	22-Oct-21	Exhibit BLC-36	
78														
79									Total Applied by PGW	\$105,381.66			Exhibit BLC-36	
80														
81									6731 - A&B (Consolidated)	\$105,381.66	Applied on	22-Oct-21	Exhibit BLC-34	
82														
83									"Missing" Escrow Amount Claimed by SBG	\$105,381.86			SBG St. No.2 at 23	

BLC-36

Simon Garden – Summary of Billing and Payment Information

Simon Garden
Summary of Billing and Payment Information

	Address	Gas Account Status	SA Reference	Outstanding Balance	Date of Last Refinancing
A	6731 Musgrave	Active 539547187	Active SA 4395848077	\$0.00	30-Sep-21
			Prior SA 1832529158	\$1,965.04	
			Prior SA 5122069970	\$0.00	
			Prior SA 2397590551	\$0.00	
			Prior SA 5910043047	\$2,962.70	
			Sub-total, A 6731 Musgrave	\$4,927.74	
B	6731 Musgrave	Active 539547187	Active SA 8569221065	\$17,340.29	30-Sep-21
			Prior SA 5866824459	\$10,612.13	
			Prior SA 9201062075	\$1,386.93	
			Sub-total, B 6731 Musgrave	\$29,339.35	
			Sub-total for 6731 Musgrave	\$34,267.09	

	Address	Gas Account Status	SA Reference	Outstanding Balance	Date of Property Sale
	6732 Chew Avenue	Closed 539547187	Prior SA 1162325601	\$575.52	28-Feb-20
			Sub-total, 6732 Chew Avenue	\$575.52	
			Total for Simon Garden	\$34,842.61	

Simon Garden
Excerpts from PGW Statements of Account

6731 Musgrave, A
To September 2021

Simon Garden's "A" Account for 6731 Musgrave Street (Part 1 of 2)

Customer Name	From Date	To Date		
Simon Garden Realty Co	2/23/2001	9/28/2021		
Service Address	Account Number	S A Number	Meter	Rate/Class
6731 MUSGRAVE ST Apt A PHIL, PA 191192168	539547187	4395848077	2035836	GS

"A" Account for 6731 Musgrave Street (Part 1 of 2)

To September 2021

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
9/8/2003	BILL	3356	R	29	71	2.45	0		10/1/2003	\$120.61	\$5,549.57	\$5,549.57
9/25/2003	PAY							Check		(\$217.12)	\$5,332.45	\$5,332.45
9/30/2003	XFER									(\$5,332.45)	\$0.00	\$0.00
10/6/2003	BILL	4451	R	29	1095	37.76	0		10/29/2003	\$1,597.42	\$1,597.42	\$1,597.42
1/7/2004	BILL	11315	R	32	3927	122.72	875		2/2/2004	\$5,492.06	\$6,361.04	\$6,361.04
1/14/2004	XFER									\$5,332.45	\$11,693.49	\$11,693.49
2/1/2004	LPC									\$175.20	\$11,868.69	\$11,868.69
2/9/2004	BILL	17109	R	31	5794	186.9	1106		3/4/2004	\$7,909.26	\$19,777.95	\$19,777.95
5/6/2011	BILL	93885	R	29	1952	67.31	336		6/1/2011	\$3,043.62	\$288,065.16	\$288,065.16
5/20/2011	PAY							Check		(\$35.58)	\$288,029.58	\$288,029.58
5/20/2011	PAY							Check		(\$114.28)	\$287,915.30	\$287,915.30
5/31/2011	LPC									\$2,901.39	\$290,816.69	\$290,816.69
6/4/2011	BILL	94654	R	29	769	26.52	64		6/28/2011	\$1,342.96	\$292,159.65	\$292,159.65
6/30/2011	LPC									\$2,921.53	\$295,081.18	\$295,081.18
7/5/2011	BILL	95389	R	33	735	22.27	0		7/28/2011	\$1,125.52	\$296,206.70	\$296,206.70
7/30/2011	LPC									\$2,938.41	\$299,145.11	\$299,145.11
8/3/2011	BILL	95907	R	29	518	17.86	0		8/26/2011	\$796.02	\$299,941.13	\$299,941.13
8/20/2011	PAY							Check		(\$36.05)	\$299,905.08	\$299,905.08
6/5/2012	BILL	15068	R	30	849	28.3	97		6/28/2012	\$1,192.08	\$356,981.74	\$356,981.74
6/22/2012	XFER									\$621.40	\$357,603.14	\$357,603.14

"A" Account for 6731 Musgrave Street (Part 1 of 2)

To September 2021

Transaction Date	Transaction Type	Read Reading	# of Code	Days	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
7/6/2012	BILL	15880	R	32	812	25.38	7		7/31/2012	\$1,068.71	\$358,671.85	\$358,671.85
Closing (Refinancing) on 7-10-2012												
7/11/2012	PAY							Check		(\$358,671.85)	\$0.00	\$0.00
8/7/2012	BILL	16495	R	30	615	20.5	0		8/30/2012	\$805.10	\$805.10	\$805.10
8/22/2012	CANP									\$114.28	\$919.38	\$919.38
8/22/2012	CANP									\$35.58	\$954.96	\$954.96
8/22/2012	CANP									\$36.05	\$991.01	\$991.01
8/22/2012	PAYCAN									\$0.00	\$991.01	\$991.01
9/6/2012	BILL	17098	R	33	603	18.27	0		10/1/2012	\$789.78	\$1,780.79	\$1,780.79
8/6/2013	BILL	39086	R	31	588	18.97	0		8/29/2013	\$870.02	\$35,896.05	\$35,896.05
8/21/2013	PAY							Check		(\$34,545.28)	\$1,350.77	\$1,350.77
7/4/2014	BILL	59696	R	29	168	5.79	8		7/29/2014	\$266.20	\$31,827.00	\$31,827.00
7/30/2014	PAY							Check		(\$14,910.93)	\$16,916.07	\$16,916.07
7/31/2014	LPC									\$253.74	\$17,169.81	\$17,169.81
8/6/2014	BILL	59766	R	33	70	2.12	0		8/29/2014	\$124.37	\$17,294.18	\$17,294.18
8/30/2014	LPC									\$255.60	\$17,549.78	\$17,549.78
9/4/2014	BILL	59869	R	29	103	3.55	0		9/29/2014	\$173.77	\$17,723.55	\$17,723.55
9/10/2014	PAY							Check		(\$13,737.93)	\$3,985.62	\$3,985.62
1/9/2018	BILL	75590	R	1	0	0	0		2/2/2018	\$0.00	\$25,732.13	\$25,732.13
1/11/2018	PAY							Check		(\$500.00)	\$25,232.13	\$25,232.13
4/9/2019	BILL	75590	R	1	0	0	0		5/3/2019	\$0.00	\$25,232.13	\$25,232.13
5/6/2019	PAY							Check		(\$135.04)	\$25,097.09	\$25,097.09
5/8/2019	BILL	75590	R	1	0	0	3		6/3/2019	\$0.00	\$25,097.09	\$25,097.09
5/17/2019	PAY							Check		(\$135.04)	\$24,962.05	\$24,962.05
6/3/2019	BILL	75594	R	17	4	0.24	0		6/26/2019	\$25.64	\$24,987.69	\$24,987.69
7/12/2019	PAY							Check		(\$190.63)	\$24,797.06	\$24,797.06
7/18/2019	PAY							Check		(\$104.21)	\$24,692.85	\$24,692.85

July 23 2019 Closing on MULTI-PROPERTY refinancing

By Fern Rock, Marchwood, Oak Lane, Simon Garden and Five (5) other Property Groups

"A" Account for 6731 Musgrave Street (Part 1 of 2)

To September 2021

Transaction Date	Transaction Type	Read Reading	# of Code	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
8/1/2019	PAY						Check		(\$24,384.30)	\$308.55	\$308.55
1/6/2021	LPC								\$4.62	\$313.17	\$313.17
1/30/2021	LPC								\$4.62	\$317.79	\$317.79
2/27/2021	LPC								\$4.62	\$322.41	\$322.41
4/1/2021	LPC								\$4.62	\$327.03	\$327.03
5/1/2021	LPC								\$4.62	\$331.65	\$331.65
5/29/2021	LPC								\$4.62	\$336.27	\$336.27
7/1/2021	LPC								\$4.62	\$340.89	\$340.89
8/1/2021	LPC								\$4.62	\$345.51	\$345.51
9/1/2021	LPC								\$4.62	\$350.13	\$350.13

Closing (Refinancing) on 9-30-2021

End of "A" Account for 6731 Musgrave Street (Part 1 of 2)

To September 2021

Simon Garden
Excerpts from PGW Statements of Account

6731 Musgrave, A
To September 2021

Simon Garden's "A" Account for 6731 Musgrave Street (Part 2 of 2)

Customer Name	From Date	To Date			
Simon Garden Realty Co	10/11/2016	9/23/2021			
Service Address	Account Number	S A Number	Meter	Rate/Class	
6731 MUSGRAVE ST Apt A PHIL, PA 191192168	539547187	5910043047	2035836	GS	

"A" Account for 6731 Musgrave Street (Part 2 of 2)											To September 2021	
Transaction Date	Transaction Type	Read Reading	Read Code	# of Days	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
Closing (Refinancing) on 7-10-2012												
4/9/2019	BILL	87255	R	29	1446	49.86	0		5/3/2019	\$1,864.56	\$17,321.47	\$17,321.47
5/1/2019	LPC									\$229.52	\$17,550.99	\$17,550.99
5/6/2019	PAY							Check		(\$69.42)	\$17,481.57	\$17,481.57
5/8/2019	BILL	87632	R	30	377	12.57	3		6/3/2019	\$629.55	\$18,111.12	\$18,111.12
5/17/2019	PAY							Check		(\$69.42)	\$18,041.70	\$18,041.70
6/1/2019	LPC									\$238.97	\$18,280.67	\$18,280.67
6/8/2019	BILL	87664	R	33	32	0.97	105		7/2/2019	\$73.24	\$18,353.91	\$18,353.91
6/29/2019	LPC									\$240.07	\$18,593.98	\$18,593.98
7/9/2019	BILL	87674	R	27	10	0.37	3		8/1/2019	\$39.39	\$18,633.37	\$18,633.37
7/12/2019	PAY							Check		(\$131.22)	\$18,502.15	\$18,502.15
7/18/2019	PAY							Check		(\$71.74)	\$18,430.41	\$18,430.41

**July 23 2019 Closing on MULTI-PROPERTY refinancing
By Fern Rock, Marchwood, Oak Lane, Simon Garden and Five (5) other Property Groups**

8/1/2019	PAY							Check		(\$17,634.15)	\$796.26	\$796.26
8/9/2019	BILL	87682	R	32	8	0.25	0		9/4/2019	\$36.93	\$833.19	\$833.19
9/7/2019	BILL	87686	R	32	4	0.12	0		10/1/2019	\$32.04	\$865.23	\$865.23
10/5/2019	BILL	87690	R	29	4	0.14	2		10/31/2019	\$32.11	\$897.34	\$897.34
11/2/2019	BILL	87741	R	33	51	1.55	140		12/5/2019	\$98.42	\$995.76	\$995.76
12/7/2019	BILL	88404	R	28	663	23.68	551		1/3/2020	\$799.56	\$1,795.32	\$1,795.32

"A" Account for 6731 Musgrave Street (Part 2 of 2)**To September 2021**

Transaction Date	Transaction Type	Read Reading	# of Code	Days	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
1/4/2020	BILL	89804	R	31	1400	45.16	808		1/31/2020	\$1,717.11	\$3,512.43	\$3,512.43
2/4/2020	BILL	91436	R	33	1632	49.45	820		2/28/2020	\$2,232.99	\$5,745.42	\$5,745.42
5/2/2020	BILL	95345	R	90	3909	43.43	1650		5/29/2020	\$4,986.71	\$10,732.13	\$10,732.13
6/6/2020	BILL	95378	R	29	33	1.14	188		6/30/2020	\$60.00	\$10,792.13	\$10,792.13
7/9/2020	BILL	95397	R	30	19	0.63	3		8/3/2020	\$49.24	\$10,841.37	\$10,841.37
8/8/2020	BILL	95404	R	33	7	0.21	0		9/1/2020	\$35.00	\$10,876.37	\$10,876.37
9/9/2020	BILL	95411	R	29	7	0.24	0		10/2/2020	\$34.97	\$10,911.34	\$10,911.34
10/8/2020	BILL	95417	R	30	6	0.2	36		11/2/2020	\$33.99	\$10,945.33	\$10,945.33
11/7/2020	BILL	95554	R	32	137	4.28	120		12/3/2020	\$214.77	\$11,160.10	\$11,160.10
12/8/2020	BILL	96437	R	28	883	31.54	365		1/5/2021	\$1,145.93	\$12,306.03	\$12,306.03
1/6/2021	LPC									\$184.59	\$12,490.62	\$12,490.62
1/9/2021	BILL	99008	R	34	2571	75.62	798		2/3/2021	\$3,233.63	\$15,724.25	\$15,724.25
1/30/2021	LPC									\$233.09	\$15,957.34	\$15,957.34
2/6/2021	BILL	1253	R	29	2245	77.41	804		3/3/2021	\$2,989.08	\$18,946.42	\$18,946.42
2/27/2021	LPC									\$277.93	\$19,224.35	\$19,224.35
3/6/2021	BILL	3646	R	28	2393	85.46	925		3/30/2021	\$2,956.21	\$22,180.56	\$22,180.56
4/1/2021	LPC									\$322.27	\$22,502.83	\$22,502.83
4/10/2021	BILL	5676	R	31	2030	65.48	609		5/4/2021	\$2,599.56	\$25,102.39	\$25,102.39
5/1/2021	LPC									\$361.26	\$25,463.65	\$25,463.65
5/6/2021	BILL	6595	R	32	919	28.72	330		6/1/2021	\$1,164.30	\$26,627.95	\$26,627.95
5/29/2021	LPC									\$378.73	\$27,006.68	\$27,006.68
6/4/2021	BILL	7689	R	28	1094	39.07	85		6/29/2021	\$1,456.25	\$28,462.93	\$28,462.93
7/1/2021	LPC									\$400.57	\$28,863.50	\$28,863.50
7/9/2021	BILL	8537	R	31	848	27.35	36		8/3/2021	\$946.53	\$29,810.03	\$29,810.03
8/1/2021	LPC									\$414.77	\$30,224.80	\$30,224.80
8/6/2021	BILL	9140	R	32	603	18.84	0		8/31/2021	\$741.01	\$30,965.81	\$30,965.81
9/1/2021	LPC									\$425.88	\$31,391.69	\$31,391.69
9/10/2021	BILL	9273	R	30	133	4.43	0		10/5/2021	\$186.03	\$31,577.72	\$31,577.72

Closing (Refinancing) on 9-30-2021

End of "A" Account for 6731 Musgrave Street (Part 2 of 2)

To September 2021

Simon Garden
 Specific Service Agreement Statement of Account SA- 2397590551

6731 Musgrave, A
 Older SA

Customer Name	From Date	To Date			
SIMON GARDEN REALTY CO	7/1/2019	12/31/2023			
Service Address	Account Number	S A Number	Meter	Rate/Class	
6731 MUSGRAVE ST Apt A PHIL, PA 191192168	539547187	2397590551	2035836	GS	

6731 Musgrave, A

Older SA

Transaction Date	Transaction Type	Read Reading	# of Code	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
7/12/2019	PAY						Check		(\$0.04)	\$8.04	\$8.04
7/18/2019	PAY						Check		(\$0.02)	\$8.02	\$8.02
7/31/2019	LPC								\$0.09	\$8.11	\$8.11
8/1/2019	PAY						Check		(\$5.03)	\$3.08	\$3.08
8/30/2019	LPC								\$0.04	\$3.12	\$3.12
10/1/2019	LPC								\$0.04	\$3.16	\$3.16
10/31/2019	LPC								\$0.04	\$3.20	\$3.20
11/30/2019	LPC								\$0.04	\$3.24	\$3.24
1/1/2020	LPC								\$0.04	\$3.28	\$3.28
2/1/2020	LPC								\$0.04	\$3.32	\$3.32
1/6/2021	LPC								\$0.04	\$3.36	\$3.36
1/30/2021	LPC								\$0.04	\$3.40	\$3.40
2/27/2021	LPC								\$0.04	\$3.44	\$3.44
4/1/2021	LPC								\$0.04	\$3.48	\$3.48
5/1/2021	LPC								\$0.04	\$3.52	\$3.52
5/29/2021	LPC								\$0.04	\$3.56	\$3.56
7/1/2021	LPC								\$0.04	\$3.60	\$3.60
8/1/2021	LPC								\$0.04	\$3.64	\$3.64
9/1/2021	LPC								\$0.04	\$3.68	\$3.68

Closing (Refinancing) on 9-30-2021

10/1/2021	LPC								\$0.04	\$3.72	\$3.72
10/22/2021	PAY						Check		(\$3.68)	\$0.04	\$0.04
6/1/2022	PAY						Check		(\$0.04)	\$0.00	\$0.00

Transaction Date	Transaction Type	Read Reading	# of Code	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
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End of 6731 Musgrave, A

Older SA

Simon Garden
Excerpts from PGW Statements of Account

6731 Mugrace Street, B
To September 2021

Simon Garden's "B" Account for 6731 Musgrave Street

Customer Name	From Date	To Date		
Simon Garden Realty Co	8/29/2000	9/23/2021		
Service Address	Account Number	S A Number	Meter	Rate/Class
6731 MUSGRAVE ST Apt B PHIL, PA 191192168	539547187	8569221065	2035831	GS

"B" Account for 6731 Musgrave Street

To September 2021

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
5/6/2011	BILL	56132	R	29	296	10.21	336		6/1/2011	\$459.46	\$281,955.07	\$281,955.07
5/20/2011	PAY							Check		(\$35.81)	\$281,919.26	\$281,919.26
5/20/2011	PAY							Check		(\$114.82)	\$281,804.44	\$281,804.44
5/31/2011	LPC									\$2,492.60	\$284,297.04	\$284,297.04
6/4/2011	BILL	56202	R	29	70	2.41	64		6/28/2011	\$124.32	\$284,421.36	\$284,421.36
6/30/2011	LPC									\$2,494.47	\$286,915.83	\$286,915.83
7/5/2011	BILL	56253	R	33	51	1.55	0		7/28/2011	\$76.75	\$286,992.58	\$286,992.58
7/30/2011	LPC									\$2,495.62	\$289,488.20	\$289,488.20
8/3/2011	BILL	56302	R	29	49	1.69	0		8/26/2011	\$73.46	\$289,561.66	\$289,561.66
8/20/2011	PAY							Check		(\$35.33)	\$289,526.33	\$289,526.33
7/6/2012	BILL	59288	R	32	61	1.91	7		7/31/2012	\$78.48	\$316,767.04	\$316,767.04
Closing (Refinancing) on 7-10-2012												
7/11/2012	PAY							Check		(\$316,767.04)	\$0.00	\$0.00
8/7/2012	BILL	59338	R	30	50	1.67	0		8/30/2012	\$63.88	\$63.88	\$63.88
8/22/2012	CANP									\$114.82	\$178.70	\$178.70
8/22/2012	CANP									\$35.81	\$214.51	\$214.51
8/22/2012	PAYCAN									\$0.00	\$214.51	\$214.51
8/22/2012	CANP									\$35.33	\$249.84	\$249.84
9/4/2012	XFER									(\$47.09)	\$202.75	\$202.75
9/6/2012	BILL	59398	R	33	60	1.82	0		10/1/2012	\$76.66	\$279.41	\$279.41
8/6/2013	BILL	63978	R	31	57	1.84	0		8/29/2013	\$82.40	\$7,319.56	\$7,319.56

"B" Account for 6731 Musgrave Street

To September 2021

Transaction Date	Transaction Type	Read Reading	Read Code	# of Days	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance	
8/21/2013	PAY							Check		(\$7,138.92)	\$180.64	\$180.64	
7/4/2014	BILL	70372	R	29	444	15.31	8		7/29/2014	\$640.75	\$9,453.26	\$9,453.26	
7/30/2014	PAY							Check		(\$3,737.54)	\$5,715.72	\$5,715.72	
7/31/2014	LPC									\$85.73	\$5,801.45	\$5,801.45	
8/6/2014	BILL	70961	R	33	589	17.85	0		8/29/2014	\$875.41	\$6,676.86	\$6,676.86	
8/30/2014	LPC									\$98.86	\$6,775.72	\$6,775.72	
9/4/2014	BILL	71603	R	29	642	22.14	0		9/29/2014	\$955.90	\$7,731.62	\$7,731.62	
9/10/2014	PAY							Check		(\$4,195.58)	\$3,536.04	\$3,536.04	
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	
6/1/2019	LPC									\$2,021.68	\$157,142.61	\$157,142.61	
6/8/2019	BILL	77065	R	33	1068	32.36	105		7/2/2019	\$1,446.98	\$158,589.59	\$158,589.59	
6/29/2019	LPC									\$2,043.38	\$160,632.97	\$160,632.97	
7/9/2019	BILL	77694	R	27	629	23.3	3		8/1/2019	\$779.39	\$161,412.36	\$161,412.36	
7/12/2019	PAY							Check		(\$1,147.80)	\$160,264.56	\$160,264.56	
7/18/2019	PAY							Check		(\$627.50)	\$159,637.06	\$159,637.06	
Closing (Refinancing) on 7-23-2019													
7/31/2019	LPC									\$2,055.07	\$161,692.13	\$161,692.13	
8/1/2019	PAY							Check		(\$151,586.91)	\$10,105.22	\$10,105.22	
8/9/2019	BILL	78307	R	32	613	19.16	0		9/4/2019	\$751.98	\$10,857.20	\$10,857.20	
8/30/2019	LPC									\$162.85	\$11,020.05	\$11,020.05	
9/7/2019	BILL	78913	R	32	606	18.94	0		10/1/2019	\$743.21	\$11,763.26	\$11,763.26	
10/5/2019	BILL	79473	R	29	560	19.31	2		10/31/2019	\$700.79	\$12,464.05	\$12,464.05	
11/2/2019	BILL	80657	R	33	1184	35.88	140		12/5/2019	\$1,576.73	\$14,040.78	\$14,040.78	
12/7/2019	BILL	83764	R	28	3107	110.96	551		1/3/2020	\$3,666.23	\$17,707.01	\$17,707.01	
1/4/2020	BILL	87824	R	31	4060	130.97	808		1/31/2020	\$4,919.84	\$22,626.85	\$22,626.85	
2/4/2020	BILL	91800	R	33	3976	120.48	820		2/28/2020	\$5,304.07	\$27,930.92	\$27,930.92	
5/2/2020	BILL	668	R	90	8868	98.53	1650		5/29/2020	\$11,027.47	\$38,958.39	\$38,958.39	

"B" Account for 6731 Musgrave Street**To September 2021**

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
6/6/2020	BILL	1450	R	29	782	26.97	188		6/30/2020	\$867.27	\$39,825.66	\$39,825.66
7/9/2020	BILL	2146	R	30	696	23.2	3		8/3/2020	\$798.26	\$40,623.92	\$40,623.92
8/8/2020	BILL	2730	R	33	584	17.7	0		9/1/2020	\$661.57	\$41,285.49	\$41,285.49
9/9/2020	BILL	3390	R	29	660	22.76	0		10/2/2020	\$747.27	\$42,032.76	\$42,032.76
10/8/2020	BILL	4008	R	30	618	20.6	36		11/2/2020	\$715.80	\$42,748.56	\$42,748.56
11/7/2020	BILL	5206	R	32	1198	37.44	120		12/3/2020	\$1,515.40	\$44,263.96	\$44,263.96
12/8/2020	BILL	7652	R	28	2446	87.36	365		1/5/2021	\$3,042.66	\$47,306.62	\$47,306.62
1/6/2021	LPC									\$707.15	\$48,013.77	\$48,013.77
1/9/2021	BILL	11227	R	34	3575	105.15	798		2/3/2021	\$4,450.51	\$52,464.28	\$52,464.28
1/30/2021	LPC									\$773.91	\$53,238.19	\$53,238.19
2/6/2021	BILL	14136	R	29	2909	100.31	804		3/3/2021	\$3,807.92	\$57,046.11	\$57,046.11
2/27/2021	LPC									\$831.03	\$57,877.14	\$57,877.14
3/6/2021	BILL	16696	R	28	2560	91.43	925		3/30/2021	\$3,158.60	\$61,035.74	\$61,035.74
4/1/2021	LPC									\$878.41	\$61,914.15	\$61,914.15
4/10/2021	BILL	19354	R	31	2658	85.74	609		5/4/2021	\$3,325.25	\$65,239.40	\$65,239.40
5/1/2021	LPC									\$928.29	\$66,167.69	\$66,167.69
5/6/2021	BILL	21194	R	32	1840	57.5	330		6/1/2021	\$2,240.68	\$68,408.37	\$68,408.37
5/29/2021	LPC									\$961.90	\$69,370.27	\$69,370.27
6/4/2021	BILL	21230	R	28	36	1.29	85		6/29/2021	\$42.52	\$69,412.79	\$69,412.79
7/1/2021	LPC									\$962.53	\$70,375.32	\$70,375.32
7/9/2021	BILL	21230	R	31	0	0	36		8/3/2021	\$0.00	\$70,375.32	\$70,375.32
8/1/2021	LPC									\$962.53	\$71,337.85	\$71,337.85
8/6/2021	BILL	21230	R	32	0	0	0		8/31/2021	\$0.00	\$71,337.85	\$71,337.85
9/1/2021	LPC									\$962.53	\$72,300.38	\$72,300.38
9/10/2021	BILL	21715	R	30	485	16.17	0		10/5/2021	\$574.23	\$72,874.61	\$72,874.61

Closing (Refinancing) on 9-30-2021

End of "B" Account for 6731 Musgrave Street

Simon Garden

All Service Agreement(s) Summary Statement of Account - Acct 539547187

6731 - A&B (Consolidated)

September 2021 to December 2023

Customer Name	From Date	To Date
SIMON GARDEN REALTY	9/1/2021	1/2/2024
Service Address	Account Number	
6731 MUSGRAVE ST Apt A PHIL, PA 191192168	539547187	

SA	Address	Type	Meter	Rate/Class	Total Amount Due	Other Balance
8569221065	6731 MUSGRAVE ST,B/PHILA,PA	G3-GS	2035831	GS	\$17,340.29	\$0.00
4395848077	6731 MUSGRAVE ST,A/PHILA,PA	G3-GS	2035836	GS	\$0.00	\$0.00
5866824459	6731 MUSGRAVE ST,B/PHILA,PA	G3-GS	2035831	GS	\$10,612.13	\$0.00
1832529158	6731 MUSGRAVE ST,A/PHILA,PA	G3-GS	2035836	GS	\$1,965.04	\$0.00
9201062075	6731 MUSGRAVE ST,B/PHILA,PA	G3-GS	2035831	GS	\$1,386.93	\$0.00
1162325601	6732 CHEW AVE,M2/PHILA,PA	G3-GS	1944659	GS	\$0.00	\$0.00
5122069970	6731 MUSGRAVE ST,A/PHILA,PA	G3-GS	2035836	GS	\$0.00	\$0.00
2397590551	6731 MUSGRAVE ST,A/PHILA,PA	G3-GS	2035836	GS	\$0.00	\$0.00
5910043047	6731 MUSGRAVE ST,A/PHILA,PA	G3-GS	2035836	GS	\$2,962.70	\$0.00

NSA	Address	Type	Total Amount Due	Other Balance
3609037958		OTI	\$0.00	\$0.00
7556329101		OTI	\$0.00	\$0.00
9452638688		HBDIS	\$0.00	\$0.00

6731 - A&B (Consolidated)

September 2021 to December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
9/1/2021	LPC	\$7.53	\$103,228.33	\$103,228.33
9/1/2021	LPC	\$0.04	\$103,228.37	\$103,228.37
9/1/2021	LPC	\$4.62	\$103,232.99	\$103,232.99
9/1/2021	LPC	\$425.88	\$103,658.87	\$103,658.87
9/1/2021	LPC	\$962.53	\$104,621.40	\$104,621.40
9/10/2021	BILL	\$760.26	\$105,381.66	\$105,381.66

Closing (Refinancing) on 9-30-2021

10/1/2021	LPC	\$7.53	\$105,389.19	\$105,389.19
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6731 - A&B (Consolidated)

September 2021 to December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
10/1/2021	LPC	\$0.04	\$105,389.23	\$105,389.23
10/1/2021	LPC	\$4.62	\$105,393.85	\$105,393.85
10/1/2021	LPC	\$428.67	\$105,822.52	\$105,822.52
10/1/2021	LPC	\$971.15	\$106,793.67	\$106,793.67
10/8/2021	BILL	\$1,049.98	\$107,843.65	\$107,843.65
10/22/2021	PAY	(\$105,381.66)	\$2,461.99	\$2,461.99
10/30/2021	LPC	\$0.58	\$2,462.57	\$2,462.57
10/30/2021	LPC	\$15.16	\$2,477.73	\$2,477.73
11/4/2021	BILL	\$1,645.34	\$4,123.07	\$4,123.07
12/1/2021	LPC	\$1.31	\$4,124.38	\$4,124.38
12/1/2021	LPC	\$39.11	\$4,163.49	\$4,163.49
12/8/2021	BILL	\$5,143.59	\$9,307.08	\$9,307.08
1/3/2022	LPC	\$13.82	\$9,320.90	\$9,320.90
1/3/2022	LPC	\$103.75	\$9,424.65	\$9,424.65
1/11/2022	BILL	\$6,222.25	\$15,646.90	\$15,646.90
2/1/2022	LPC	\$34.04	\$15,680.94	\$15,680.94
2/1/2022	LPC	\$176.87	\$15,857.81	\$15,857.81
2/5/2022	BILL	\$7,062.44	\$22,920.25	\$22,920.25
3/1/2022	LPC	\$65.57	\$22,985.82	\$22,985.82
3/1/2022	LPC	\$251.27	\$23,237.09	\$23,237.09
3/5/2022	BILL	\$6,455.07	\$29,692.16	\$29,692.16
4/1/2022	LPC	\$95.08	\$29,787.24	\$29,787.24
4/1/2022	LPC	\$318.59	\$30,105.83	\$30,105.83
4/7/2022	BILL	\$6,110.40	\$36,216.23	\$36,216.23
4/30/2022	LPC	\$116.46	\$36,332.69	\$36,332.69
4/30/2022	LPC	\$388.87	\$36,721.56	\$36,721.56
5/6/2022	BILL	\$3,816.66	\$40,538.22	\$40,538.22
6/1/2022	LPC	\$126.23	\$40,664.45	\$40,664.45
6/1/2022	LPC	\$436.35	\$41,100.80	\$41,100.80
6/1/2022	PAY	(\$4,321.99)	\$36,778.81	\$36,778.81
6/7/2022	BILL	\$2,880.76	\$39,659.57	\$39,659.57
7/1/2022	LPC	\$126.96	\$39,786.53	\$39,786.53
7/1/2022	LPC	\$436.02	\$40,222.55	\$40,222.55
7/8/2022	BILL	\$1,686.11	\$41,908.66	\$41,908.66

6731 - A&B (Consolidated)

September 2021 to December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
7/12/2022	PAY	(\$3,443.34)	\$38,465.32	\$38,465.32
7/26/2022	WNA3&9	(\$199.05)	\$38,266.27	\$38,266.27
7/30/2022	LPC	\$119.33	\$38,385.60	\$38,385.60
7/30/2022	LPC	\$417.29	\$38,802.89	\$38,802.89
8/5/2022	BILL	\$950.51	\$39,753.40	\$39,753.40
9/1/2022	LPC	\$119.94	\$39,873.34	\$39,873.34
9/1/2022	LPC	\$430.94	\$40,304.28	\$40,304.28
9/8/2022	BILL	\$1,169.59	\$41,473.87	\$41,473.87
9/15/2022	PAY	(\$1,288.08)	\$40,185.79	\$40,185.79
9/29/2022	PAY	(\$1,169.59)	\$39,016.20	\$39,016.20
9/29/2022	PAY	(\$550.88)	\$38,465.32	\$38,465.32
10/1/2022	LPC	\$112.40	\$38,577.72	\$38,577.72
10/1/2022	LPC	\$411.10	\$38,988.82	\$38,988.82
10/7/2022	BILL	\$960.90	\$39,949.72	\$39,949.72
10/31/2022	TAXWVE	(\$15.92)	\$39,933.80	\$39,933.80
11/1/2022	LPC	\$113.03	\$40,046.83	\$40,046.83
11/1/2022	LPC	\$424.88	\$40,471.71	\$40,471.71
11/8/2022	BILL	\$1,996.48	\$42,468.19	\$42,468.19
11/15/2022	PAY	(\$960.90)	\$41,507.29	\$41,507.29
11/15/2022	PAY	(\$523.50)	\$40,983.79	\$40,983.79
12/1/2022	LPC	\$110.05	\$41,093.84	\$41,093.84
12/1/2022	LPC	\$435.54	\$41,529.38	\$41,529.38
12/8/2022	BILL	\$4,893.65	\$46,423.03	\$46,423.03
12/9/2022	PAY	(\$2,518.47)	\$43,904.56	\$43,904.56
12/31/2022	LPC	\$117.39	\$44,021.95	\$44,021.95
12/31/2022	LPC	\$463.83	\$44,485.78	\$44,485.78
1/7/2023	BILL	\$7,710.00	\$52,195.78	\$52,195.78
2/1/2023	LPC	\$153.18	\$52,348.96	\$52,348.96
2/1/2023	LPC	\$543.69	\$52,892.65	\$52,892.65
2/8/2023	BILL	\$8,114.51	\$61,007.16	\$61,007.16
3/1/2023	LPC	\$183.05	\$61,190.21	\$61,190.21
3/1/2023	LPC	\$635.54	\$61,825.75	\$61,825.75
3/8/2023	BILL	\$7,116.80	\$68,942.55	\$68,942.55
4/2/2023	LPC	\$210.46	\$69,153.01	\$69,153.01

6731 - A&B (Consolidated)

September 2021 to December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
4/2/2023	LPC	\$714.89	\$69,867.90	\$69,867.90
4/7/2023	BILL	\$5,962.69	\$75,830.59	\$75,830.59
4/29/2023	LPC	\$229.42	\$76,060.01	\$76,060.01
4/29/2023	LPC	\$785.36	\$76,845.37	\$76,845.37
5/6/2023	BILL	\$2,568.78	\$79,414.15	\$79,414.15
6/1/2023	LPC	\$233.12	\$79,647.27	\$79,647.27
6/1/2023	LPC	\$820.20	\$80,467.47	\$80,467.47
6/8/2023	BILL	\$1,101.14	\$81,568.61	\$81,568.61
7/1/2023	LPC	\$233.69	\$81,802.30	\$81,802.30
7/1/2023	LPC	\$836.15	\$82,638.45	\$82,638.45
7/11/2023	BILL	\$614.62	\$83,253.07	\$83,253.07
8/1/2023	LPC	\$234.20	\$83,487.27	\$83,487.27
8/1/2023	LPC	\$844.85	\$84,332.12	\$84,332.12
8/8/2023	BILL	\$565.27	\$84,897.39	\$84,897.39
9/1/2023	LPC	\$234.72	\$85,132.11	\$85,132.11
9/1/2023	LPC	\$852.82	\$85,984.93	\$85,984.93
9/9/2023	BILL	\$568.90	\$86,553.83	\$86,553.83
9/30/2023	LPC	\$235.25	\$86,789.08	\$86,789.08
9/30/2023	LPC	\$860.82	\$87,649.90	\$87,649.90
10/6/2023	BILL	\$538.54	\$88,188.44	\$88,188.44
11/1/2023	LPC	\$235.76	\$88,424.20	\$88,424.20
11/1/2023	LPC	\$868.38	\$89,292.58	\$89,292.58
11/8/2023	BILL	\$1,272.43	\$90,565.01	\$90,565.01
11/15/2023	CANB	(\$52.18)	\$90,512.83	\$90,512.83
11/15/2023	AUTO CN	\$0.00	\$90,512.83	\$90,512.83
11/15/2023	LPCWVE	(\$235.76)	\$90,277.07	\$90,277.07
11/15/2023	CANB	(\$34.23)	\$90,242.84	\$90,242.84
11/15/2023	AUTO CN	\$0.00	\$90,242.84	\$90,242.84
11/15/2023	LPCWVE	(\$235.25)	\$90,007.59	\$90,007.59
11/15/2023	CANB	(\$35.49)	\$89,972.10	\$89,972.10
11/15/2023	AUTO CN	\$0.00	\$89,972.10	\$89,972.10
11/15/2023	LPCWVE	(\$234.72)	\$89,737.38	\$89,737.38
11/15/2023	CANB	(\$34.27)	\$89,703.11	\$89,703.11
11/15/2023	AUTO CN	\$0.00	\$89,703.11	\$89,703.11

6731 - A&B (Consolidated)

September 2021 to December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
11/15/2023	LPCWVE	(\$234.20)	\$89,468.91	\$89,468.91
11/15/2023	CANB	(\$34.40)	\$89,434.51	\$89,434.51
11/15/2023	AUTO CN	\$0.00	\$89,434.51	\$89,434.51
11/15/2023	LPCWVE	(\$233.69)	\$89,200.82	\$89,200.82
11/15/2023	CANB	(\$37.69)	\$89,163.13	\$89,163.13
11/15/2023	AUTO CN	\$0.00	\$89,163.13	\$89,163.13
11/15/2023	LPCWVE	(\$233.12)	\$88,930.01	\$88,930.01
11/15/2023	CANB	(\$246.61)	\$88,683.40	\$88,683.40
11/15/2023	AUTO CN	\$0.00	\$88,683.40	\$88,683.40
11/15/2023	LPCWVE	(\$229.42)	\$88,453.98	\$88,453.98
11/15/2023	CANB	(\$1,264.21)	\$87,189.77	\$87,189.77
11/15/2023	AUTO CN	\$0.00	\$87,189.77	\$87,189.77
11/15/2023	LPCWVE	(\$210.46)	\$86,979.31	\$86,979.31
11/15/2023	CANB	(\$1,826.95)	\$85,152.36	\$85,152.36
11/15/2023	AUTO CN	\$0.00	\$85,152.36	\$85,152.36
11/15/2023	LPCWVE	(\$183.05)	\$84,969.31	\$84,969.31
11/15/2023	CANB	(\$1,991.52)	\$82,977.79	\$82,977.79
11/15/2023	AUTO CN	\$0.00	\$82,977.79	\$82,977.79
11/15/2023	LPCWVE	(\$153.18)	\$82,824.61	\$82,824.61
11/15/2023	CANB	(\$2,385.76)	\$80,438.85	\$80,438.85
11/15/2023	AUTO CN	\$0.00	\$80,438.85	\$80,438.85
11/15/2023	LPCWVE	(\$117.39)	\$80,321.46	\$80,321.46
11/15/2023	CANB	(\$1,036.86)	\$79,284.60	\$79,284.60
11/15/2023	AUTO CN	\$0.00	\$79,284.60	\$79,284.60
11/15/2023	LPCWVE	(\$110.05)	\$79,174.55	\$79,174.55
11/15/2023	CANB	(\$123.88)	\$79,050.67	\$79,050.67
11/15/2023	AUTO CN	\$0.00	\$79,050.67	\$79,050.67
11/15/2023	LPCWVE	(\$113.03)	\$78,937.64	\$78,937.64
11/15/2023	BILL	\$123.72	\$79,061.36	\$79,061.36
11/15/2023	BILL	\$1,597.51	\$80,658.87	\$80,658.87
11/15/2023	CANB	(\$1,220.25)	\$79,438.62	\$79,438.62
11/15/2023	AUTO CN	\$0.00	\$79,438.62	\$79,438.62
11/15/2023	LPCWVE	(\$868.38)	\$78,570.24	\$78,570.24
11/15/2023	CANB	(\$504.31)	\$78,065.93	\$78,065.93

6731 - A&B (Consolidated)

September 2021 to December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
11/15/2023	AUTO CN	\$0.00	\$78,065.93	\$78,065.93
11/15/2023	LPCWVE	(\$860.82)	\$77,205.11	\$77,205.11
11/15/2023	AUTO CN	\$0.00	\$76,671.70	\$76,671.70
11/15/2023	CANB	(\$533.41)	\$76,671.70	\$76,671.70
11/15/2023	LPCWVE	(\$852.82)	\$75,818.88	\$75,818.88
11/15/2023	CANB	(\$531.00)	\$75,287.88	\$75,287.88
11/15/2023	AUTO CN	\$0.00	\$75,287.88	\$75,287.88
11/15/2023	LPCWVE	(\$844.85)	\$74,443.03	\$74,443.03
11/15/2023	CANB	(\$580.22)	\$73,862.81	\$73,862.81
11/15/2023	AUTO CN	\$0.00	\$73,862.81	\$73,862.81
11/15/2023	LPCWVE	(\$836.15)	\$73,026.66	\$73,026.66
11/15/2023	AUTO CN	\$0.00	\$71,963.21	\$71,963.21
11/15/2023	CANB	(\$1,063.45)	\$71,963.21	\$71,963.21
11/15/2023	LPCWVE	(\$820.20)	\$71,143.01	\$71,143.01
11/15/2023	CANB	(\$2,322.17)	\$68,820.84	\$68,820.84
11/15/2023	AUTO CN	\$0.00	\$68,820.84	\$68,820.84
11/15/2023	LPCWVE	(\$785.36)	\$68,035.48	\$68,035.48
11/15/2023	CANB	(\$4,698.48)	\$63,337.00	\$63,337.00
11/15/2023	AUTO CN	\$0.00	\$63,337.00	\$63,337.00
11/15/2023	LPCWVE	(\$714.89)	\$62,622.11	\$62,622.11
11/15/2023	CANB	(\$5,289.85)	\$57,332.26	\$57,332.26
11/15/2023	AUTO CN	\$0.00	\$57,332.26	\$57,332.26
11/15/2023	LPCWVE	(\$635.54)	\$56,696.72	\$56,696.72
11/15/2023	CANB	(\$6,122.99)	\$50,573.73	\$50,573.73
11/15/2023	AUTO CN	\$0.00	\$50,573.73	\$50,573.73
11/15/2023	LPCWVE	(\$543.69)	\$50,030.04	\$50,030.04
11/15/2023	CANB	(\$5,324.24)	\$44,705.80	\$44,705.80
11/15/2023	AUTO CN	\$0.00	\$44,705.80	\$44,705.80
11/15/2023	LPCWVE	(\$463.83)	\$44,241.97	\$44,241.97
11/15/2023	CANB	(\$3,856.79)	\$40,385.18	\$40,385.18
11/15/2023	AUTO CN	\$0.00	\$40,385.18	\$40,385.18
11/15/2023	LPCWVE	(\$435.54)	\$39,949.64	\$39,949.64
11/15/2023	CANB	(\$1,872.60)	\$38,077.04	\$38,077.04
11/15/2023	AUTO CN	\$0.00	\$38,077.04	\$38,077.04

6731 - A&B (Consolidated)

September 2021 to December 2023

Transaction Date	Transaction Type	Transaction Amount	Current Balance	Actual Balance
11/15/2023	LPCWVE	(\$424.88)	\$37,652.16	\$37,652.16
11/15/2023	BILL	\$1,864.18	\$39,516.34	\$39,516.34
11/15/2023	BILL	\$11,470.90	\$50,987.24	\$50,987.24
11/15/2023	PAY	(\$9,195.32)	\$41,791.92	\$41,791.92
11/15/2023	PAY	(\$1,617.18)	\$40,174.74	\$40,174.74
11/16/2023	DEPREQ	\$0.00	\$40,174.74	\$40,174.74
11/16/2023	BPTOCG	\$314.89	\$40,489.63	\$40,489.63
11/16/2023	BPTOCG	\$314.89	\$40,804.52	\$40,804.52
11/16/2023	PAY	\$0.00	\$40,804.52	\$40,804.52
11/16/2023	PAY	(\$629.78)	\$40,174.74	\$40,174.74
11/17/2023	DEPINT	\$0.00	\$40,174.74	\$40,174.74
11/17/2023	INTAPL	(\$1.96)	\$40,172.78	\$40,172.78
11/17/2023	INTAPL	\$0.00	\$40,172.78	\$40,172.78
11/17/2023	DEPAPL	(\$5,094.00)	\$35,078.78	\$35,078.78
11/17/2023	DEPAPL	\$0.00	\$35,078.78	\$35,078.78
12/1/2023	LPC	\$23.96	\$35,102.74	\$35,102.74
12/1/2023	LPC	\$172.06	\$35,274.80	\$35,274.80
12/1/2023	LPC	\$211.20	\$35,486.00	\$35,486.00
12/7/2023	BILL	\$1,366.44	\$36,852.44	\$36,852.44
12/18/2023	PAY	(\$1,500.00)	\$35,352.44	\$35,352.44
12/18/2023	PAY	(\$1,500.00)	\$33,852.44	\$33,852.44
12/18/2023	PAY	(\$1,500.00)	\$32,352.44	\$32,352.44
12/18/2023	PAY	(\$1,500.00)	\$30,852.44	\$30,852.44
12/20/2023	CANP	\$1,500.00	\$32,352.44	\$32,352.44
12/20/2023	CANP	\$1,500.00	\$33,852.44	\$33,852.44
12/30/2023	LPC	\$28.68	\$33,881.12	\$33,881.12
12/30/2023	LPC	\$154.28	\$34,035.40	\$34,035.40
12/30/2023	LPC	\$211.20	\$34,246.60	\$34,246.60
12/30/2023	LPC	\$20.49	\$34,267.09	\$34,267.09

End of 6731 - A&B (Consolidated)

September 2021 to December 2023

Simon Garden
Excerpts from PGW Statements of Account

6732 Chew Avenue

Simon Garden's Account for 6732 Chew Avenue

Customer Name	From Date	To Date		
Simon Garden Realty Co	11/13/2000	9/23/2021		
Service Address	Account Number	S A Number	Meter	Rate/Class
6732 CHEW AVE Apt M2 PHIL, PA 191191910	539547187	1162325601	1944659	GS

6732 Chew Avenue

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
11/29/2000	PAY							Check		(\$859.27)	(\$859.27)	(\$859.27)
12/5/2000	XFER									\$264.96	(\$594.31)	(\$594.31)
12/30/2000	BILL	31908	R	43	2858	66.47	1415		1/29/2001	\$3,008.34	\$2,414.03	\$2,414.03
1/3/2001	PAY							Check		(\$172.28)	\$2,241.75	\$2,241.75
9/8/2003	BILL	64737	R	29	223	7.69	0		10/1/2003	\$337.57	\$30,581.94	\$30,581.94
9/25/2003	PAY							Check		(\$1,809.14)	\$28,772.80	\$28,772.80
9/30/2003	XFER									(\$28,772.80)	\$0.00	\$0.00
10/3/2003	PAY							Check		(\$2,338.79)	(\$2,338.79)	(\$2,338.79)
10/6/2003	BILL	64987	R	29	250	8.62	0		10/29/2003	\$379.57	(\$1,959.22)	(\$1,959.22)
11/2/2003	BILL	65734	R	34	747	21.97	263		12/1/2003	\$1,071.97	(\$887.25)	(\$887.25)
11/3/2003	XFER									\$887.25	\$0.00	\$0.00
12/6/2003	BILL	66589	R	27	855	31.67	329		1/2/2004	\$1,359.34	\$1,359.34	\$1,359.34
12/12/2003	PAY							Check		(\$521.39)	\$837.95	\$837.95
1/3/2004	LPC									\$12.56	\$850.51	\$850.51
1/7/2004	BILL	68284	R	32	1695	52.97	875		2/2/2004	\$2,383.25	\$3,233.76	\$3,233.76
1/14/2004	XFER									\$28,772.80	\$32,006.56	\$32,006.56
2/1/2004	LPC									\$479.91	\$32,486.47	\$32,486.47
2/9/2004	BILL	70164	R	31	1880	60.65	1106		3/4/2004	\$2,585.11	\$35,071.58	\$35,071.58
3/1/2004	LPC									\$518.68	\$35,590.26	\$35,590.26
3/4/2004	BILL	71770	R	29	1606	55.38	932		3/29/2004	\$2,248.67	\$37,838.93	\$37,838.93
4/2/2004	LPC									\$552.41	\$38,391.34	\$38,391.34
4/7/2004	BILL	73081	R	31	1311	42.29	653		5/3/2004	\$1,941.25	\$40,332.59	\$40,332.59

6732 Chew Avenue

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
5/1/2004	LPC									\$581.53	\$40,914.12	\$40,914.12
5/6/2004	BILL	73929	R	32	848	26.5	384		6/1/2004	\$1,254.07	\$42,168.19	\$42,168.19
6/2/2004	LPC									\$600.34	\$42,768.53	\$42,768.53
6/7/2004	BILL	74206	R	27	277	10.26	61		6/30/2004	\$443.68	\$43,212.21	\$43,212.21
6/14/2004	PAY							Check		(\$1,434.79)	\$41,777.42	\$41,777.42
5/6/2011	BILL	43976	R	29	976	33.66	336		6/1/2011	\$1,532.36	\$228,130.97	\$228,130.97
5/20/2011	PAY							Check		(\$28.54)	\$228,102.43	\$228,102.43
5/20/2011	PAY							Check		(\$91.67)	\$228,010.76	\$228,010.76
5/31/2011	LPC									\$2,136.87	\$230,147.63	\$230,147.63
6/4/2011	BILL	44474	R	29	498	17.17	64		6/28/2011	\$923.95	\$231,071.58	\$231,071.58
6/30/2011	LPC									\$2,150.73	\$233,222.31	\$233,222.31
7/5/2011	BILL	44927	R	33	453	13.73	0		7/28/2011	\$701.14	\$233,923.45	\$233,923.45
7/30/2011	LPC									\$2,161.24	\$236,084.69	\$236,084.69
8/3/2011	BILL	45337	R	29	410	14.14	0		8/26/2011	\$634.10	\$236,718.79	\$236,718.79
8/20/2011	PAY							Check		(\$28.55)	\$236,690.24	\$236,690.24
8/31/2011	LPC									\$2,170.76	\$238,861.00	\$238,861.00
9/6/2011	BILL	45780	R	31	443	14.29	0		9/29/2011	\$683.59	\$239,544.59	\$239,544.59
9/30/2011	LPC									\$2,181.01	\$241,725.60	\$241,725.60
10/6/2011	BILL	46184	R	32	404	12.62	18		10/31/2011	\$611.32	\$242,336.92	\$242,336.92
10/31/2011	LPC									\$2,190.18	\$244,527.10	\$244,527.10
11/5/2011	BILL	46672	R	29	488	16.83	131		12/1/2011	\$747.19	\$245,274.29	\$245,274.29
11/30/2011	LPC									\$2,201.39	\$247,475.68	\$247,475.68
12/5/2011	BILL	47625	R	30	953	31.77	448		12/30/2011	\$1,426.28	\$248,901.96	\$248,901.96
12/31/2011	LPC									\$2,222.78	\$251,124.74	\$251,124.74
1/5/2012	BILL	48872	R	32	1247	38.97	626		1/31/2012	\$1,938.11	\$253,062.85	\$253,062.85
1/31/2012	LPC									\$2,251.85	\$255,314.70	\$255,314.70
2/4/2012	BILL	50555	R	30	1683	56.1	817		2/29/2012	\$2,527.94	\$257,842.64	\$257,842.64
2/29/2012	LPC									\$2,289.77	\$260,132.41	\$260,132.41
3/6/2012	BILL	51747	R	29	1192	41.1	683		3/29/2012	\$1,840.26	\$261,972.67	\$261,972.67
3/31/2012	LPC									\$2,317.38	\$264,290.05	\$264,290.05
4/5/2012	BILL	52871	R	32	1124	35.12	449		5/1/2012	\$1,744.92	\$266,034.97	\$266,034.97
5/1/2012	LPC									\$2,343.55	\$268,378.52	\$268,378.52

6732 Chew Avenue

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
5/4/2012	BILL	53761	R	29	890	30.69	291		5/30/2012	\$1,248.69	\$269,627.21	\$269,627.21
6/5/2012	BILL	54295	R	30	534	17.8	97		6/28/2012	\$741.96	\$270,369.17	\$270,369.17
7/6/2012	BILL	54707	R	32	412	12.88	7		7/31/2012	\$548.82	\$270,917.99	\$270,917.99
Closing (Refinancing) on 7-10-2012												
7/11/2012	PAY							Check		(\$271,519.09)	(\$601.10)	(\$601.10)
8/7/2012	BILL	55009	R	30	302	10.07	0		8/30/2012	\$405.25	(\$195.85)	(\$195.85)
8/22/2012	CANP									\$91.67	(\$104.18)	(\$104.18)
8/22/2012	PAYCAN									\$0.00	(\$104.18)	(\$104.18)
8/22/2012	CANP									\$28.54	(\$75.64)	(\$75.64)
8/22/2012	CANP									\$28.55	(\$47.09)	(\$47.09)
9/4/2012	XFER									\$47.09	\$0.00	\$0.00
9/6/2012	BILL	55283	R	33	274	8.3	0		10/1/2012	\$369.48	\$369.48	\$369.48
10/2/2012	LPC									\$5.54	\$375.02	\$375.02
10/4/2012	BILL	55537	R	28	254	9.07	9		10/29/2012	\$356.35	\$731.37	\$731.37
10/31/2012	LPC									\$10.88	\$742.25	\$742.25
11/6/2012	BILL	56181	R	31	644	20.77	148		12/3/2012	\$922.69	\$1,664.94	\$1,664.94
12/1/2012	LPC									\$24.72	\$1,689.66	\$1,689.66
12/6/2012	BILL	57806	R	32	1625	50.78	589		1/3/2013	\$2,111.95	\$3,801.61	\$3,801.61
1/1/2013	LPC									\$56.40	\$3,858.01	\$3,858.01
1/5/2013	BILL	59199	R	29	1393	48.03	607		1/30/2013	\$2,077.05	\$5,935.06	\$5,935.06
2/1/2013	LPC									\$87.56	\$6,022.62	\$6,022.62
2/5/2013	BILL	60953	R	33	1754	53.15	973		3/1/2013	\$2,498.05	\$8,520.67	\$8,520.67
3/1/2013	LPC									\$125.03	\$8,645.70	\$8,645.70
3/6/2013	BILL	62434	R	28	1481	52.89	814		4/1/2013	\$2,089.21	\$10,734.91	\$10,734.91
3/29/2013	LPC									\$156.37	\$10,891.28	\$10,891.28
4/4/2013	BILL	63906	R	28	1472	52.57	679		4/29/2013	\$2,165.04	\$13,056.32	\$13,056.32
5/1/2013	LPC									\$188.84	\$13,245.16	\$13,245.16
5/4/2013	BILL	64931	R	31	1025	33.06	401		5/29/2013	\$1,530.75	\$14,775.91	\$14,775.91
5/31/2013	LPC									\$211.80	\$14,987.71	\$14,987.71
6/6/2013	BILL	65609	R	33	678	20.55	138		7/1/2013	\$1,019.12	\$16,006.83	\$16,006.83
6/29/2013	LPC									\$227.09	\$16,233.92	\$16,233.92
7/3/2013	BILL	65914	R	28	305	10.89	0		7/29/2013	\$456.00	\$16,689.92	\$16,689.92
7/31/2013	LPC									\$233.93	\$16,923.85	\$16,923.85

6732 Chew Avenue

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
8/6/2013	BILL	66327	R	31	413	13.32	0		8/29/2013	\$617.01	\$17,540.86	\$17,540.86
8/21/2013	PAY							Check		(\$16,689.92)	\$850.94	\$850.94
8/30/2013	LPC									\$12.76	\$863.70	\$863.70
9/6/2013	BILL	66755	R	32	428	13.38	0		10/1/2013	\$640.41	\$1,504.11	\$1,504.11
10/1/2013	LPC									\$22.37	\$1,526.48	\$1,526.48
10/4/2013	BILL	67111	R	29	356	12.28	34		10/29/2013	\$509.04	\$2,035.52	\$2,035.52
11/1/2013	LPC									\$30.00	\$2,065.52	\$2,065.52
11/6/2013	BILL	67853	R	33	742	22.48	191		12/3/2013	\$1,073.05	\$3,138.57	\$3,138.57
11/30/2013	LPC									\$46.10	\$3,184.67	\$3,184.67
12/6/2013	BILL	69176	R	29	1323	45.62	498		1/3/2014	\$1,817.34	\$5,002.01	\$5,002.01
1/1/2014	LPC									\$73.36	\$5,075.37	\$5,075.37
1/7/2014	BILL	70581	R	30	1405	46.83	781		1/31/2014	\$1,920.25	\$6,995.62	\$6,995.62
2/1/2014	LPC									\$102.16	\$7,097.78	\$7,097.78
2/5/2014	BILL	72459	R	33	1878	56.91	1139		3/3/2014	\$2,502.93	\$9,600.71	\$9,600.71
3/1/2014	LPC									\$139.70	\$9,740.41	\$9,740.41
3/6/2014	BILL	74188	R	28	1729	61.75	914		3/31/2014	\$2,308.74	\$12,049.15	\$12,049.15
4/1/2014	LPC									\$174.34	\$12,223.49	\$12,223.49
4/4/2014	BILL	75722	R	29	1534	52.9	828		4/30/2014	\$2,123.56	\$14,347.05	\$14,347.05
5/1/2014	LPC									\$206.19	\$14,553.24	\$14,553.24
5/6/2014	BILL	76921	R	30	1199	39.97	383		5/30/2014	\$1,740.05	\$16,293.29	\$16,293.29
5/31/2014	LPC									\$232.29	\$16,525.58	\$16,525.58
6/5/2014	BILL	77619	R	32	698	21.81	99		6/30/2014	\$1,069.48	\$17,595.06	\$17,595.06
7/1/2014	LPC									\$248.33	\$17,843.39	\$17,843.39
7/4/2014	BILL	77993	R	29	374	12.9	8		7/29/2014	\$568.18	\$18,411.57	\$18,411.57
7/30/2014	PAY							Check		(\$7,684.01)	\$10,727.56	\$10,727.56
7/31/2014	LPC									\$160.91	\$10,888.47	\$10,888.47
8/6/2014	BILL	78385	R	33	392	11.88	0		8/29/2014	\$602.95	\$11,491.42	\$11,491.42
8/30/2014	LPC									\$169.95	\$11,661.37	\$11,661.37
9/4/2014	BILL	78638	R	29	253	8.72	0		9/29/2014	\$397.12	\$12,058.49	\$12,058.49
9/10/2014	PAY							Check		(\$8,398.97)	\$3,659.52	\$3,659.52
9/30/2014	LPC									\$54.89	\$3,714.41	\$3,714.41
10/4/2014	BILL	78911	R	30	273	9.1	14		10/28/2014	\$398.03	\$4,112.44	\$4,112.44
11/1/2014	LPC									\$60.86	\$4,173.30	\$4,173.30

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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
11/6/2014	BILL	79373	R	33	462	14	141		12/3/2014	\$675.86	\$4,849.16	\$4,849.16
11/29/2014	LPC									\$71.00	\$4,920.16	\$4,920.16
12/6/2014	BILL	80446	R	27	1073	39.74	490		1/2/2015	\$1,442.77	\$6,362.93	\$6,362.93
1/1/2015	LPC									\$92.64	\$6,455.57	\$6,455.57
1/7/2015	BILL	80916	R	32	470	14.69	740		2/2/2015	\$655.98	\$7,111.55	\$7,111.55
1/31/2015	LPC									\$102.48	\$7,214.03	\$7,214.03
2/5/2015	BILL	81418	R	32	502	15.69	1024		3/3/2015	\$681.46	\$7,895.49	\$7,895.49
2/28/2015	LPC									\$112.70	\$8,008.19	\$8,008.19
3/6/2015	BILL	81515	R	28	97	3.46	1091		3/31/2015	\$147.50	\$8,155.69	\$8,155.69
3/31/2015	LPC									\$114.91	\$8,270.60	\$8,270.60
4/8/2015	BILL	81595	R	30	80	2.67	829		5/1/2015	\$116.55	\$8,387.15	\$8,387.15
5/1/2015	LPC									\$116.66	\$8,503.81	\$8,503.81
5/5/2015	BILL	81639	R	32	44	1.38	394		5/29/2015	\$72.26	\$8,576.07	\$8,576.07
5/30/2015	LPC									\$117.74	\$8,693.81	\$8,693.81
6/4/2015	BILL	81643	R	29	4	0.14	41		6/29/2015	\$24.62	\$8,718.43	\$8,718.43
7/7/2015	BILL	81645	R	30	2	0.07	12		7/30/2015	\$22.21	\$8,740.64	\$8,740.64
8/6/2015	BILL	82017	R	33	372	11.27	0		8/31/2015	\$451.64	\$9,192.28	\$9,192.28
9/4/2015	BILL	82017	R	29	0	0	0		9/30/2015	\$19.76	\$9,212.04	\$9,212.04
10/6/2015	BILL	82017	R	30	0	0	0		10/29/2015	\$19.76	\$9,231.80	\$9,231.80
11/4/2015	BILL	82023	R	32	6	0.19	177		12/1/2015	\$27.25	\$9,259.05	\$9,259.05
12/8/2015	BILL	82038	R	28	15	0.54	284		1/5/2016	\$37.76	\$9,296.81	\$9,296.81
1/6/2016	BILL	82055	R	34	17	0.5	468		2/1/2016	\$39.07	\$9,335.88	\$9,335.88
2/6/2016	BILL	82057	R	29	2	0.07	859		3/2/2016	\$22.58	\$9,358.46	\$9,358.46
3/5/2016	BILL	82067	R	29	10	0.34	801		3/30/2016	\$31.81	\$9,390.27	\$9,390.27
4/6/2016	BILL	82068	R	33	1	0.03	496		4/29/2016	\$22.01	\$9,412.28	\$9,412.28
5/7/2016	BILL	82069	R	29	1	0.03	306		6/1/2016	\$22.01	\$9,434.29	\$9,434.29
6/4/2016	BILL	82070	R	29	1	0.03	196		6/28/2016	\$22.01	\$9,456.30	\$9,456.30
7/8/2016	BILL	82070	R	33	0	0	0		8/2/2016	\$20.89	\$9,477.19	\$9,477.19
8/6/2016	BILL	82070	R	29	0	0	0		8/30/2016	\$20.89	\$9,498.08	\$9,498.08
9/7/2016	BILL	82070	R	31	0	0	0		9/30/2016	\$20.89	\$9,518.97	\$9,518.97
10/6/2016	BILL	82070	R	32	0	0	3		10/31/2016	\$20.89	\$9,539.86	\$9,539.86
11/8/2016	BILL	82070	R	29	0	0	0		12/5/2016	\$21.14	\$9,561.00	\$9,561.00
12/7/2016	BILL	82070	R	30	0	0	0		1/3/2017	\$21.16	\$9,582.16	\$9,582.16

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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
1/7/2017	BILL	82070	R	32	0	0	0		2/1/2017	\$21.16	\$9,603.32	\$9,603.32
2/7/2017	BILL	82070	R	30	0	0	2107		3/3/2017	\$21.15	\$9,624.47	\$9,624.47
3/7/2017	BILL	82070	R	28	0	0	0		3/30/2017	\$21.15	\$9,645.62	\$9,645.62
4/7/2017	BILL	82070	R	33	0	0	0		5/3/2017	\$21.15	\$9,666.77	\$9,666.77
5/5/2017	BILL	82071	R	28	1	0.04	3724		5/31/2017	\$22.65	\$9,689.42	\$9,689.42
6/8/2017	BILL	82071	R	30	0	0	0		7/3/2017	\$21.15	\$9,710.57	\$9,710.57
7/8/2017	BILL	82071	R	33	0	0	0		8/1/2017	\$21.16	\$9,731.73	\$9,731.73
8/8/2017	BILL	82071	R	29	0	0	0		8/31/2017	\$21.15	\$9,752.88	\$9,752.88
9/8/2017	BILL	82071	R	33	0	0	0		10/3/2017	\$21.15	\$9,774.03	\$9,774.03
10/7/2017	BILL	82071	R	29	0	0	0		10/31/2017	\$21.15	\$9,795.18	\$9,795.18
11/7/2017	BILL	82071	R	30	0	0	0		12/4/2017	\$21.15	\$9,816.33	\$9,816.33
12/7/2017	BILL	82071	R	32	0	0	4447		1/4/2018	\$21.15	\$9,837.48	\$9,837.48
1/9/2018	BILL	82072	R	29	1	0.03	0		2/2/2018	\$28.14	\$9,865.62	\$9,865.62
2/8/2018	BILL	82074	R	31	2	0.06	6245		3/6/2018	\$29.96	\$9,895.58	\$9,895.58
3/7/2018	BILL	82075	R	28	1	0.04	0		4/2/2018	\$28.90	\$9,924.48	\$9,924.48
4/6/2018	BILL	82076	R	31	1	0.03	0		5/1/2018	\$28.70	\$9,953.18	\$9,953.18
5/9/2018	BILL	82077	R	30	1	0.03	0		6/4/2018	\$28.60	\$9,981.78	\$9,981.78
6/9/2018	BILL	82077	R	30	0	0	0		7/3/2018	\$27.47	\$10,009.25	\$10,009.25
7/10/2018	BILL	82077	R	32	0	0	8263		8/2/2018	\$27.46	\$10,036.71	\$10,036.71
8/8/2018	BILL	82077	R	30	0	0	0		8/31/2018	\$27.47	\$10,064.18	\$10,064.18
9/8/2018	BILL	82077	R	33	0	0	0		10/2/2018	\$27.47	\$10,091.65	\$10,091.65
10/6/2018	BILL	82077	R	28	0	0	0		10/30/2018	\$27.47	\$10,119.12	\$10,119.12
11/7/2018	BILL	82077	R	31	0	0	0		12/4/2018	\$27.22	\$10,146.34	\$10,146.34
12/7/2018	BILL	82078	R	32	1	0.03	0		1/4/2019	\$28.28	\$10,174.62	\$10,174.62
1/10/2019	BILL	82078	R	29	0	0	0		2/5/2019	\$27.16	\$10,201.78	\$10,201.78
2/8/2019	BILL	82078	R	33	0	0	0		3/6/2019	\$27.17	\$10,228.95	\$10,228.95
3/8/2019	BILL	82078	R	28	0	0	0		4/2/2019	\$27.17	\$10,256.12	\$10,256.12
4/9/2019	BILL	82079	R	29	1	0.03	0		5/3/2019	\$28.44	\$10,284.56	\$10,284.56
5/6/2019	PAY							Check		(\$54.75)	\$10,229.81	\$10,229.81
5/8/2019	BILL	82079	R	30	0	0	3		6/3/2019	\$27.17	\$10,256.98	\$10,256.98
5/17/2019	PAY							Check		(\$54.75)	\$10,202.23	\$10,202.23
6/8/2019	BILL	82079	R	33	0	0	105		7/2/2019	\$27.17	\$10,229.40	\$10,229.40
7/9/2019	BILL	82079	R	27	0	0	3		8/1/2019	\$27.17	\$10,256.57	\$10,256.57

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Transaction Date	Transaction Type	Read Reading	# of Code	CCF Usage	Average CCF/Day	Heating DDDs	Payment Type	Due Date	Transaction Amount	Current Balance	Actual Balance
7/12/2019	PAY						Check		(\$77.70)	\$10,178.87	\$10,178.87
7/18/2019	PAY						Check		(\$42.48)	\$10,136.39	\$10,136.39

July 23 2019 Closing on MULTI-PROPERTY refinancing
By Fern Rock, Marchwood, Oak Lane, Simon Garden and Five (5) other Property Groups

7/31/2019	LPC								\$142.83	\$10,279.22	\$10,279.22
8/1/2019	PAY						Check		(\$9,966.42)	\$312.80	\$312.80
8/9/2019	BILL	82079	R	32	0	0		9/4/2019	\$27.13	\$339.93	\$339.93
8/30/2019	LPC								\$5.09	\$345.02	\$345.02
1/4/2020	BILL	88809	S	133	6730	50.6	808	1/31/2020	\$8,373.29	\$8,718.31	\$8,718.31
1/28/2020	CANB								(\$8,373.29)	\$345.02	\$345.02
1/28/2020	BSEGNCN								\$0.00	\$345.02	\$345.02
1/28/2020	BILL	82079	R	182	0	0	2225	2/21/2020	\$162.73	\$507.75	\$507.75

Closing (Sale) on 2-28-2020

1/6/2021	LPC								\$7.53	\$515.28	\$515.28
1/30/2021	LPC								\$7.53	\$522.81	\$522.81
2/27/2021	LPC								\$7.53	\$530.34	\$530.34
4/1/2021	LPC								\$7.53	\$537.87	\$537.87
5/1/2021	LPC								\$7.53	\$545.40	\$545.40
5/29/2021	LPC								\$7.53	\$552.93	\$552.93
7/1/2021	LPC								\$7.53	\$560.46	\$560.46
8/1/2021	LPC								\$7.53	\$567.99	\$567.99
9/1/2021	LPC								\$7.53	\$575.52	\$575.52

End of 6732 Chew Avenue

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 Surrebuttal Testimony, PGW Remand Surrebuttal 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).

January 22, 2024
Dated