

BEFORE THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

JAMES-SAMUEL: DEFOGGI, Trustee

For the DEFOGGI FAMILY IRREVOCABLE LIVING TRUST,

Complainant,

v.

Docket No. C-2026-3061290

COLUMBIA GAS OF PENNSYLVANIA, INC.

Respondent.

**NOTICE OF JUDICIAL RECOGNITION OF FIDUCIARY CAPACITY AND
SUPPLEMENTAL EVIDENCE OF ACCOUNTING AND ELIGIBILITY**

TO THE PENNSYLVANIA PUBLIC UTILITY COMMISSION:

Complainant, James-Samuel: Defoggi, Trustee for the Defoggi Family Irrevocable Living Trust, hereby files this Notice to provide the Commission and the Respondent with conclusive judicial and administrative evidence governing the standing, accounting, and eligibility of this matter:

I. JUDICIAL RECOGNITION OF FIDUCIARY CAPACITY On April 10, 2026, the **Commonwealth Court of Pennsylvania**, in *Defoggi v. DHS* (Docket No. **416 CD 2026**), officially recognized and docketed the Petitioner in the capacity of **Trustee**. A true and correct copy of the official Commonwealth Court Docket Sheet is attached as **Exhibit A**. Under the principles of comity, this Commission and the Respondent are bound by the capacity established in the superior judicial record.

II. EVIDENCE OF SECURITY INTEREST (UCC-1) & ASSET CHARACTERIZATION

The Trust has perfected a senior security interest in all accounts, general intangibles, and security entitlements associated with this matter.

- **UCC-1 File No.:** 20260413077816 (Filed April 13, 2026).

Trust Resolution: Administrative Record No. **JSD-2026-001-RES**. Respondent is on notice that the Complainant is the **Secured Party**. All "debts" associated with this account are **Assets of the Trust Estate**, representing the Trust's credit extended to the Respondent. Respondent is merely the **Account Debtor** in possession of the Trust's property.

III. MANDATED ACCOUNTING METHOD (26 U.S.C. § 448) As a corporation,

Respondent is mandated to utilize **Accrual Method Accounting**.

1. Under the Accrual Method, the Trust's credit balanced the ledger at inception.
2. Respondent's demand for "cash-basis" payment while holding Trust assets (the credit) constitutes **Fatal Variance** and accounting fraud.

IV. BINDING ADMINISTRATIVE VERIFICATION OF ELIGIBILITY On March 27, 2026, the **Department of Human Services (DHS)** issued a Notice of Eligibility (Notice ID: 9158762606) verifying Complainant's monthly income at **\$1,708.00** (See **Exhibit B**).

V. FINAL DIRECTIVE ON COMMUNICATION (CEASE AND DESIST) Respondent is hereby commanded to update its records to reflect the **fiduciary capacity** of the Trustee immediately. All future correspondence, billings, and legal notices **MUST** be addressed to: **James-Samuel: Defoggi, Trustee**.

- Any correspondence addressed to any name or capacity other than the Trustee is a misidentification of the parties and will be **RETURNED TO SENDER** for Refusal for Cause.

VI. DEMAND FOR RELIEF Complainant demands that the Respondent:

1. Update all records to reflect the **fiduciary capacity** of the Trustee.
2. Recognize the accounts as **Assets of the Trust** and cease all "cash-basis" collection activity.
3. Apply the state-verified income eligibility to the accounts immediately.

Respectfully submitted,

Date: April 21, 2026

A handwritten signature in blue ink that reads "J-Sam: Defoggi - TRUSTEE". The signature is written over a horizontal line.

James-Samuel: Defoggi, Trustee

103 Shanor Dr., New Brighton, PA 15066

EXHIBIT "A"

Commonwealth Docket Sheet

Commonwealth Court of Pennsylvania

Docket Number: 416 CD 2026

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April 20, 2026

CAPTION

James-Samuel: Defoggi, Trustee,
Petitioner

v.

Department of Human Services,
Respondent

CASE INFORMATION

Initiating Document: Petition for Review

Case Status: Active

Case Processing Status: April 2, 2026 Awaiting Original Record

Journal Number:

Case Category: Administrative Agency Case Type(s): Human Services, Department of

CONSOLIDATED CASES

RELATED CASES

COUNSEL INFORMATION

Pro Se: James-Samuel Defoggi
Address: 103 Shanor Dr.
New Brighton, PA 15066

Attorney: Serafin, Kenneth J.
Law Firm: Commonwealth of Pennsylvania
Address: Pa-Dhs-office Of General Counsel
625 Forster St 3rd Fl West
Harrisburg, PA 17120
Phone No: (717) 783-2800 Fax No:

Attorney: Burroughs, Ryan Matthew
Law Firm: Governor's Office of General Counsel
Address: Pa Dept Of Human Services
625 Forster St Fl 3 West
Harrisburg, PA 17120
Phone No: (717) 783-2800 Fax No:

AGENCY/TRIAL COURT INFORMATION

Order Appealed From: February 25, 2026 Notice of Appeal Filed:
Order Type: Decision
Documents Received: March 30, 2026

Court Below: Department of Human Services
County: Division: Department of Human Services
Judge: OTN:
Docket Number: B-25-12-07176 Judicial District:

"A2"

Commonwealth Docket Sheet

Commonwealth Court of Pennsylvania

Docket Number: 416 CD 2026

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April 20, 2026



ORIGINAL RECORD CONTENT

Original Record Item	Filed Date	Content Description
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Date of Remand of Record:

BRIEFING SCHEDULE

None

None

DOCKET ENTRY

Filed Date	Docket Entry / Filer	Representing	Participant Type	Exit Date
March 25, 2026	Petition for Review Filed Defoggi, James-Samuel		Petitioner	
March 25, 2026	Application to Proceed In Forma Pauperis Defoggi, James-Samuel		Petitioner	
March 31, 2026	Entry of Appearance Burroughs, Ryan Matthew	Department of Human Services	Respondent	
Document Name: Atty, Burroughs for Respondent				
April 2, 2026	Notice Exited Commonwealth Court Filing Office			04/02/2026
April 6, 2026	Defect Correction Notice Commonwealth Court Filing Office			04/06/2026
Document Name: Needs Filing Fee or Correct App. to Proceed IFP				
April 10, 2026	Filed - Other Defoggi, James-Samuel		Petitioner	
Document Name: Notice of Corrected Capacity and Administrative Demand to Cure the Record				

EXHIBIT "B"



Notice ID: 9158762606 | C:57299

James Defoggi
103 Shanor Dr
New Brighton, PA 15066-3323

Mail Date: 03/27/2026
Record ID: 04/0184620
MCI#: 930168557

COMPASS: The fast and easy way to apply for benefits
www.compass.state.pa.us

The Department of Human Services (DHS) is writing to you about your Medical Assistance (MA) benefits.



Medical Assistance (MA)

James

You **qualify** for the state to begin paying for your Medicare Part B premium (Buy-In) effective 03/26/2026.

If you do not agree with this decision, fill out the enclosed Fair Hearing form and mail or give it to your caseworker. It must be postmarked or received on or before April 26, 2026.

James:

James:

For the period you qualify, we determined your countable income is \$1,708.00 each month after allowable deductions and/or expenses.

You qualify to have your Medicare Part B premium paid for by the state. Your Social Security check will increase when the Part B premium is no longer being taken from you.

If you already paid premiums for some of the months that you qualify, you will get a refund from Social Security. Within three months you should receive one refund for the entire amount. If you do not get the refund within three months, contact Social Security.

You may also be eligible for a refund of the Part B premiums that were taken out of your Social Security check for up to three months before you applied for MA. If DHS has not approved you for Medicare Buy-In for the three months before you applied, you can appeal.

This is the law we used to make this decision: 55 Pa. Code §§ 140.201(d), 140.201(e), 178.4, 181.1, 255.4

Your benefits will stay the same until there is a change in your case.

Qualifying Members	Benefit	Review Date	Access Number
James	-	March 2027	9301685575

RC/O: 980/P



'B2'

Income Details

This is the monthly income based on what you told us and/or information we got from other data sources. Allowable deductions and expenses may be different for each program.

Member	Source	03/2026	04/2026
James	Social Security Benefits	\$1,728.00	\$1,728.00

Resource Details

These are the resources based on what you told us and/or information we got from other data sources. The way we count your resources may be different for each program.

Member	Source	03/2026	04/2026
James	Checking Account-AXIOM BANK	\$450.00	\$450.00

Additional Information

We will review your case on your review date or when there is a change affecting your case.

You are required to report any changes in your circumstances to your caseworker by the tenth of the month following the month in which the change occurred.

If you are receiving any of the following benefits, you must report your changes within ten days:

- Home and Community Based Services
- SNAP as an Able Bodied Adult Without Dependents
- SNAP in a household comprised only of elderly or disabled members who have no earned income

Failure to do so could result in a loss of benefits. Some examples of changes that you should report are income, address, and people leaving or moving into your household. You can report a change in your circumstances through a My COMPASS account or by contacting us using the information below.

You can use a My COMPASS account (www.compass.state.pa.us) to:

- Apply for and renew benefits
- Save and submit applications
- Check application status
- Submit documents electronically
- View case information
- Receive notices online
- Manage case online
- Report a change in your circumstances



If you are denied benefits or your benefits are being closed, you may not need to complete a new application.

If you have an open child support case and your TANF benefits close, we will notify the Domestic Relations Section and your child support services will continue without application. You may contact your local DRS or visit the Pennsylvania Child Support Program website at www.childsupport.state.pa.us for additional information about child support.

There may be other services available if you live in a long term care facility or if you receive or need supports and services to help you live in your home or community, or if you have very high medical bills. If you have any of these special health care needs and want to know if you qualify, you can contact us.

RC/O: 980/P



VERIFICATION

I, James-Samuel: Defoggi, Trustee for the Defoggi Family Irrevocable Living Trust, hereby state that the facts set forth in the foregoing Notice are true and correct to the best of my knowledge, information, and belief. I understand that false statements herein are made subject to the penalties of 18 Pa. C.S. § 4904 relating to unsworn falsification to authorities.

Date: April 21, 2026

A handwritten signature in blue ink that reads "James-Samuel: Defoggi - TRUSTEE". The signature is written in a cursive style and is positioned above a horizontal line.

James-Samuel: Defoggi, Trustee

CERTIFICATE OF SERVICE

I hereby certify that on this day, April 21, 2026, I have served a true and correct copy of the foregoing document upon the parties listed below via **First Class Mail** in accordance with the requirements of 52 Pa. Code § 1.54:

Columbia Gas of Pennsylvania, Inc. Legal Department

121 Champion Way, Ste. 100

Canonsburg, PA 15317

A handwritten signature in black ink, appearing to read "J-S Defoggi - Trustee", written over a horizontal line.

James-Samuel: Defoggi, Trustee