

BEFORE THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

James Samuel Defoggi, TRUSTEE

For the Defoggi Family Irrevocable Living Trust,

Complainant,

v.

Docket No. C-2026-3061661

DUQUESNE LIGHT COMPANY,

Respondent.

MEMORANDUM OF RECORD AND NOTICE OF NON-COMPLIANCE

TO THE PENNSYLVANIA PUBLIC UTILITY COMMISSION AND RESPONDENT COUNSEL:

COMES NOW James Samuel Defoggi, acting in his true fiduciary capacity as the Trustee for the Defoggi Family Irrevocable Living Trust (*Complainant*), to formally submit this Memorandum of Record to establish the foundational jurisdiction, chronological facts, admissions, statutory violations, and subsequent administrative non-compliance of Duquesne Light Company (*Respondent*).

I. Jurisdictional Foundation & Status of the Record

1. **Assignment of Account to Trust Already on Record:** Complainant explicitly notes that the formal assignment of the account at issue to the Defoggi Family Irrevocable Living Trust was executed on **August 9, 2025**. Furthermore, the documentation confirming this lawful assignment was officially placed into the public record within Complainant's *Answer to New Matter*, filed on **May 1, 2026**, and remains a permanent fixture in the official PUC case files for this matter.
2. **Mandatory Case Heading Standard:** As established by the filings already on the record, and per the binding precedent and rules of the Commonwealth Court of Pennsylvania, the **Trust** must be explicitly recognized in the case heading. This existing record removes the matter entirely from standard personal consumer classifications and establishes it strictly as a **Trust** matter governed by fiduciary and commercial standards.

II. The Misclassification of Commercial Account

3. **Rejection of Consumer Guise:** Complainant places on the record that Respondent is attempting to shield itself behind the guise of a "consumer account" to avoid the rigors of commercial accounting. Respondent cannot unilaterally re-classify a matter that has already been established as a commercial **Trust** assignment on the docket.
4. **Acquiescence via Failure to Rebut:** This status was established as a **Trust** matter precisely because Respondent never provided a lawful rebuttal to the commercial assignment filings made by the **Trust**. Having failed to challenge the commercial nature of this account upon the initial filings, Respondent is now estopped from attempting to re-characterize this as a residential consumer matter to avoid their commercial obligations.
5. **Failure to Maintain Commercial Standard:** Respondent's continued insistence on treating this as a residential utility matter is a deliberate attempt to evade their fiduciary responsibilities and their binding obligations under commercial law.

III. Chronology of Offer, Acceptance, and Admission

6. **The Voluntary Commercial Offer:** On **May 28, 2026**, Respondent's authorized legal counsel, Sophia Al-Rasheed, Esq., transmitted a written communication to Complainant voluntarily offering to produce a statement of account. Under the law of evidence, this transmission constitutes a self-authenticating, binding party-opponent admission.
7. **Fiduciary Acceptance of Standard:** On **May 28, 2026**, Complainant formally accepted Respondent's offer to produce the accounting records and explicitly established the necessary lawful standard required to satisfy the **Trust** record: a complete, dual-entry accounting reflecting both sides of the commercial ledger under the mandatory accrual

method.

IV. Deficient Production and Failure to Perform

8. **The Non-Responsive Production:** On **May 28, 2026**, Respondent's counsel transmitted an 8-page document titled "*05.28.26 DEFOGGI SOA.pdf*".
9. **Inadequacy of the Record:** A review of the submitted document reveals it is not a lawful, balanced commercial ledger. Instead, Respondent has attempted to substitute a standard, one-sided retail consumer billing printout tracking basic utility meter readings and customer payments.
10. **Admission of Incapacity:** Respondent's counsel has explicitly stated on the record an inability to answer questions or address mandates under the Uniform Commercial Code (UCC).

V. Statutory Default and Complainant's Administrative Stance

11. **Default of 13 Pa. C.S. § 9210:** Complainant reminds the Commission and Respondent that a formal request for an accounting pursuant to commercial law was issued on **April 24, 2026**. Under **13 Pa. C.S. § 9210 (UCC 9-210)**, Respondent was strictly mandated to respond within 14 days by authenticating and producing a complete, balanced ledger. Respondent failed to perform within the mandatory statutory window and is now in complete **statutory default of § 9210**.
12. **Burden of Proof:** The burden of proof rests entirely on Respondent to produce a verified, balanced commercial accounting to satisfy the law and substantiate their claims.
13. **Requirement for Escalation:** Because Respondent's regulatory counsel lacks the training or corporate authority to navigate UCC mandates, 13 Pa. C.S. § 9210 requirements, and fiduciary trust accounting, it is incumbent upon the Respondent

corporation to assign this matter to a qualified corporate officer or competent commercial counsel who can.

CONCLUSION

Respondent's attempt to drop back into generic consumer-service scripting cannot alter the established commercial timeline, bypass the Trust assignment already sitting in the case files since May 1, 2026, or erase their counsel's written admissions and statutory defaults under 13 Pa. C.S. § 9210. Because Respondent failed to rebut the initial commercial assignment, they are bound by the Trust status of this matter. Complainant requests that the Commission recognize this settled Trust record and move forward with appropriate administrative action.

Respectfully Submitted,

Dated: May 29, 2026

By:

A handwritten signature in blue ink, appearing to read "James Samuel Defoggi", followed by the word "TRUSTEE" written in capital letters.

James Samuel Defoggi, Trustee

Defoggi Family Irrevocable Living Trust

Fiduciary Capacity

VERIFICATION

I, **James Samuel Defoggi**, hereby state that the facts above set forth are true and correct to the best of my knowledge, information, and belief, and that I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa. C.S. § 4904 relating to unsworn falsification to authorities.

Dated: May 29, 2026

A handwritten signature in blue ink that reads "James Samuel Defoggi" followed by a horizontal line and the word "TRUSTEE" in all caps.

James Samuel Defoggi, Trustee

Defoggi Family Irrevocable Living Trust

CERTIFICATE OF COMPLIANCE

I hereby certify that this filing complies with the provisions of the Public Utility Commission's Public Access Policy of the Case Records of the Appellate and Trial Courts of the Commonwealth of Pennsylvania by excluding all confidential information from the public filing.

Dated: May 29, 2026

A handwritten signature in blue ink that reads "James Samuel Defoggi" followed by the word "TRUSTEE" in all caps. The signature is written over a horizontal line.

James Samuel Defoggi, Trustee

Defoggi Family Irrevocable Living Trust

CERTIFICATE OF SERVICE

I hereby certify that I have this day served a true and correct copy of the foregoing

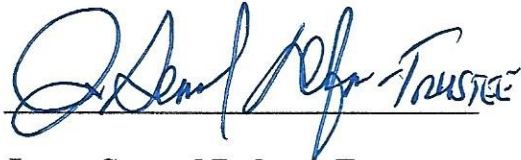
Memorandum of Record and Notice of Non-Compliance upon the persons and in the manner listed below:

Via Electronic Mail:

Sophia Al-Rasheed, Esq.

Counsel for Duquesne Light Company

Dated: May 29, 2026

A handwritten signature in blue ink that reads "James Samuel Defoggi" followed by "Trustee" written in a smaller, less legible script.

James Samuel Defoggi, Trustee

Defoggi Family Irrevocable Living Trust