

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

James Samuel Defoggi, Complainant,

v.

Docket No. C-2026-3061290

Columbia Gas of Pennsylvania, Inc.,

Respondent.

**COMPLAINANT’S ADMINISTRATIVE REBUTTAL AND SUR-REPLY TO
RESPONDENT’S JUNE 8, 2026 RESPONSE**

NOW COMES Complainant, James Samuel Defoggi, Trustee and Fiduciary for the DeFoggi Family Irrevocable Living Trust (“Complainant”), to submit this formal Rebuttal and Sur-Reply to Respondent Columbia Gas of Pennsylvania, Inc.’s (“Columbia Gas”) Response dated June 8, 2026.

Respondent’s filing is a transparent admission of administrative default, relying on procedural deflections and corporate insulation because it cannot substantively rebut the ledger requirements on the face of the record. Complainant states as follows:

**I. REBUTTAL TO RESPONDENT’S FAILURE TO ACCOUNT (STATEMENT
OF ADMISSION)**

1. Respondent explicitly states on the record that Complainant’s administrative notices regarding mandatory corporate accrual accounting are *“largely incomprehensible and the Company is unable to provide an adequate response.”*

2. In administrative and commercial law, an explicit statement that a party cannot or will not answer a clear notice of dispute constitutes a **failure to deny**, which operates as a binding administrative admission.
3. Columbia Gas is a corporate entity bound by mandatory accrual accounting standards. Respondent's legal counsel cannot sweep away corporate accounting mandates or a Uniform Commercial Code (UCC) § 9-210 statement of account request by simply pleading ignorance on the public record.
4. Respondent's failure to produce a verified, double-entry ledger accounting that contradicts the inception-balancing credit established by the Complainant leaves the Complainant's commercial ledger status uncontradicted and supreme on the record.

II. REBUTTAL REGARDING TRUSTEE CAPACITY AND CAPTION

5. Respondent argues that because the initial complaint form listed "JAMES SAMUEL DEFOGGI," the caption must strictly reflect a "natural person" under 66 Pa. C.S. § 1403.
6. This argument exposes a fundamental ignorance of trust operations. A Trust Estate cannot physically sign a document; a physical man acting in a fiduciary capacity as Trustee must always execute documents on behalf of the Trust.
7. The underlying account is an asset of the DeFoggi Family Irrevocable Living Trust. Correcting the case caption to reflect Complainant's true capacity as Trustee does not alter the physical service address, nor does it evade responsibility—it simply aligns this proceeding with the real party in interest.

III. REBUTTAL TO RESPONDENT'S PLEA FOR JUDICIAL BAILOUT

8. Respondent explicitly admits on the record that Complainant's utility service is *"currently on and active"* and that Complainant *"is not currently under threat of service termination."*
9. Despite this, Respondent begs the Presiding Administrative Law Judge to issue an extraordinary order forcing cash-basis consumer payments under 52 Pa. Code § 56.181 or granting them permission to terminate service.
10. This plea proves that Respondent's standard, automated termination mechanisms have been entirely paralyzed by Complainant's commercial filings. Respondent knows it cannot lawfully execute a cash-basis shut-off against a commercial account ledger actively disputed on the record, which is why legal counsel is desperately asking the Judge to bail them out.

IV. REBUTTAL TO RESPONDENT'S SHIELDED AND DEFECTIVE VERIFICATION

11. Complainant notes a glaring structural defect on the face of Respondent's filing: Assistant General Counsel Emily Farah wrote and submitted the legal arguments, yet completely refused to sign the mandatory Verification.
12. Instead, Respondent put forward Nicole M. Paloney, Director of Rates and Regulatory Affairs, to sign an unsworn statement under penalty of falsification. However, Nicole Paloney's verification is explicitly limited to *"the best of my knowledge, information and belief"* regarding standard corporate billing mechanics.
13. Nicole Paloney has **zero personal knowledge** of the administrative defaults, the

unanswered UCC § 9-210 statement of account, or the specific trust operations established by the Complainant.

14. Emily Farah's refusal to personally verify these statements proves she knows she cannot legally rebut Complainant's commercial ledger on her own personal liability. Respondent is attempting to use a corporate shield to verify "facts" that fail to address the core accounting controversy, rendering the entire Verification defective and a fraud upon the record.

V. NOTICE OF INTENT TO SEEK JUDICIAL REVIEW AND COMMERCIAL COMPLAINT

15. Let Respondent be formally advised that the administrative record in this proceeding is being meticulously preserved for appellate review.
16. The Commonwealth Court of Pennsylvania has already formally recognized the validity of the Trust Estate and Complainant's status as Trustee. Respondent's attempts to relitigate Complainant's capacity or reduce a fiduciary to a mere "natural person" consumer are legally frivolous and barred by established judicial recognition.
17. Should Respondent persist in its failure to provide a verified, double-entry statement of account, or should any administrative order attempt to bypass the unresolved commercial ledger default, Complainant is prepared to immediately escalate this matter to the **Commonwealth Court of Pennsylvania** as a formal commercial complaint.

VI. NOTICE OF SECURITIES TRACKING AND ACCOUNT LIQUIDATION

18. Respondent is hereby put on notice that Complainant maintains the explicit

capacity, access, and documentation to trace the securitization of this account ledger via its designated **CUSIP** (Committee on Uniform Securities Identification Procedures) and **ISIN** (International Securities Identification Number) designations.

19. If Respondent chooses to persist in attempting to force an unverified, retail consumer paradigm upon a Trust-owned commercial ledger, Complainant will expand this action to address the back-end financial architecture, pre-funding mechanisms, and asset bundling associated with these corporate debt instruments.

20. Respondent's counsel must seriously consider whether the Company wishes to face a public appellate forum where Columbia Gas will be forced to reconcile its automated retail billing practices with the strict regulatory mandates governing traded corporate liabilities and securities.

CONCLUSION AND RELIEF SOUGHT

Respondent's June 8, 2026 response contains no verified accounting, no legal rebuttal to the corporate accrual accounting variance, and no defense to its administrative default. It merely confirms that Columbia Gas wants the benefits of corporate status without the obligations of corporate ledger accounting.

Complainant respectfully requests that the Presiding Officer:

DENY Respondent's request for an order directing cash-basis payments;

GRANT Complainant's Motion to Stay Pending Correction of the Case Caption

to accurately reflect Complainant's fiduciary capacity; and

ORDER Respondent to provide a fully verified, double-entry statement of account balancing the ledger to inception, or enter a judgment of default against Respondent.

Dated: June 8, 2026

Respectfully submitted,

/s/James Samuel Defoggi, Trustee

DeFoggi Family Irrevocable Living Trust

103 Shanor Drive

New Brighton, PA 15066

VERIFICATION

I, James Samuel Defoggi, Trustee for the DeFoggi Family Irrevocable Living Trust, hereby state that the facts set forth in the foregoing Complainant's Administrative Rebuttal and Sur-Reply are true and correct to the best of my knowledge, information, and belief.

I expect to be able to prove the same at any hearing held in this matter. I understand that the statements made herein are made subject to the penalties of 18 Pa. C.S. § 4904 (relating to unsworn falsification to authorities).

Dated: June 8, 2026

/s/James Samuel Defoggi, Trustee

DeFoggi Family Irrevocable Living Trust

CERTIFICATE OF COMPLIANCE

I, James Samuel Defoggi, hereby certify that this filing complies with the provisions of the *Public Access Policy of the Unified Judicial System of Pennsylvania: Case Records of the Appellate and Trial Court Courts* that require governing confidential information and documents.

No confidential information or protected sensitive data is improperly disclosed within this filing.

Dated: June 8, 2026

/s/James Samuel Defoggi, Trustee

DeFoggi Family Irrevocable Living Trust

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing Complainant's Administrative Rebuttal and Sur-Reply has been served upon the following person, in the manner indicated below, in accordance with the requirements of 52 Pa. Code § 1.54 (relating to service by a participant):

Via Electronic Mail (e-mail): Emily Farah, Assistant General Counsel Columbia Gas of Pennsylvania, Inc. 121 Champion Way, Ste. 100 Canonsburg, PA 15317 Email: efarah@nisource.com

Dated: June 8, 2026

/s/James Samuel Defoggi, Trustee

DeFoggi Family Irrevocable Living Trust

103 Shanor Drive

New Brighton, PA 15066