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Benjamin Abramson
1932 - 1978

November 19, 2012

Secretary of the Commission
Pa. Public Utility Commission
P. O. Box 3265
Harrisburg, Pa. 17105

Re: SGB Management Services, Inc. vs. Phila. Gas Works

**Docket Numbers: C-2012-2304215
C-2012-2304183
C-2012-2304167
C-2012-2304324
C-2012-2304303**

Dear Sir or Madam:

I am enclosing herewith original and copy of my Withdrawal of Appearance on behalf of SGB Management Services, Inc. with regard to the above captioned matters.

I would appreciate you filing same of record and returning the time-stamped copy back to me in the enclosed, self-addressed, stamped envelope.

I thank you for your cooperation and prompt reply.

Sincerely,


David H. Denenberg

DHD/mvf
Encs.
CC/Scott H. DeBroff, Esquire
CC/Kathy Treadwell
CC/Philip Pulley

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2012 NOV 26 AM 11:04
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SECRETARY'S BUREAU

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

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PA. P.U.C. SECRETARY'S BUREAU

SGB MANAGEMENT SERVICES, INC. :
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 V. : DOCKET NO. C-2012-2304215
 :
 PHILADELPHIA GAS WORKS :

SGB MANAGEMENT SERVICES, INC. :
 COLONIAL GARDEN REALTY, LP :
 :
 V. : DOCKET NO. C-2012-2304183
 :
 PHILADELPHIA GAS WORKS :

SGB MANAGEMENT SERVICES, INC. :
 ELREA GARDEN REALTY, LP :
 :
 V. : DOCKET NO. C-2012-2304167
 :
 PHILADELPHIA GAS WORKS :

SGB MANAGEMENT SERVICES, INC. :
 SIMON GARDEN REALTY, LP :
 :
 V. : DOCKET NO. C-2012-2304324
 :
 PHILADELPHIA GAS WORKS :

SGB MANAGEMENT SERVICES, INC. :
MARSHALL SQUARE REALTY, LP :

V. :

DOCKET NO. C-2012-2304303
:
:

PHILADELPHIA GAS WORKS :

WITHDRAWAL OF APPEARANCE

Kindly withdraw my appearance for the Plaintiffs in the above consolidated matters.

ABRAMSON & DENENBERG, P.C.

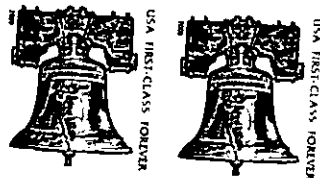
BY:



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