

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

GERALD S. KAUFMAN CORP., ET AL.,
Petitioners

v.

COMMONWEALTH OF PENNSYLVANIA;
CITY OF PHILADELPHIA; SCHOOL
DISTRICT OF PHILADELPHIA; and
STATE TAX EQUALIZATION BOARD,
Respondents

DOCKET NO. _____

CLASS ACTION

NOTICE TO PLEAD

TO: Commonwealth of Pennsylvania
Attorney General Linda L. Kelly
Pennsylvania Office of Attorney General
16th Floor, Strawberry Square
Harrisburg, PA 17120


City of Philadelphia
City Solicitor Shelley R. Smith
City of Philadelphia, Law Department
1515 Arch Street, 15th Floor
Philadelphia, PA 19102-1595

School District of Philadelphia
City Solicitor Shelley R. Smith
City of Philadelphia, Law Department
1515 Arch Street, 15th Floor
Philadelphia, PA 19102-1595

State Tax Equalization Board
Renee Reynolds, Executive Director
Forum Building, Suite 539
607 South Drive
Harrisburg, PA 17120

You are hereby notified to file a written response to the enclosed Verified Petition for Review in the Nature of a Class Action Complaint for Declaratory Judgment and Injunctive Relief within thirty (30) days from service hereof or a judgment may be entered against you.

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Date: 10/26/12

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DOCKET NO. _____

CLASS ACTION

**VERIFIED PETITION FOR REVIEW IN THE NATURE OF A
CLASS ACTION COMPLAINT FOR DECLARATORY JUDGMENT AND
INJUNCTIVE RELIEF ADDRESSED TO THE COURT'S ORIGINAL JURISDICTION**

Petitioners, including Gerald S. Kaufman Corporation, and the owners of approximately 1,240 parcels of real property in the County of Philadelphia identified in Exhibit "A" hereto, bring this Verified Petition for Review in the Nature of a Class Action Complaint for Declaratory Judgment and Injunctive Relief and allege the following:

I. SUMMARY OF THE LAWSUIT

1. This Petition seeks to invalidate the unprecedented abuse of legislative power embodied in recent legislation known as 53 Pa. C.S.A. § 8565 (the "Statute") and Philadelphia Ordinance No. 120175-AA as well as Code Provisions 19-1301(1)(b) and 19-1801(2)(b) (collectively, the "Ordinance"). The Statute and the Ordinance constitute an unconstitutional mandate through, among other things, the imposition of an unsound and unsupportable real estate tax ratio that undermines the assessment process and defies the fundamental rights of property owners to uniformity in taxation guaranteed under the Equal Protection Clause of the Fourteenth Amendment of the United States Constitution and the Uniformity Clause, Article VIII, Section 1, of the Constitution of the Commonwealth of Pennsylvania.

2. The Statute and the Ordinance incorporate knowingly and admittedly inaccurate property values from 2011 and sales data from 2009 as the foundation for the adoption by the County of Philadelphia of an Established Predetermined Ratio (“EPR”) for the 2013 tax year. The foundationally flawed EPR unfairly and unconstitutionally burdens all real property owners in the County of Philadelphia (“Taxpayers” or the “Class”), including those identified in Exhibit “A” to the Petition (the “Petitioners”), by forcing them to pay taxes which are wholly based upon arbitrary and unreliable property values and sales data.

3. As promulgated, the 2013 EPR constitutes a self-serving method of calculation which is designed to ameliorate the concerns of Respondents, including the City of Philadelphia (the “City”) and the School District of Philadelphia (the “School District”), over their troubled financial conditions and unattainable fiscal budgets, at the expense and to the detriment of Taxpayers. In so doing, Respondents, including the Commonwealth of Pennsylvania (the “Commonwealth”), the City, and the School District, have denied administrative remedies and further undermined the assessment process by ensuring non-uniformity.

4. The Statute and the Ordinance would establish alarming precedent: that the Commonwealth or a particular city, due to budgetary concerns, can deny taxpayers administrative remedies by legislating artificially high tax assessments in the year before that particular city undergoes a reassessment. Knowing that the City has already benefitted from this special legislation, other cities will certainly claim to have budgetary concerns and enact their own ordinances while also seeking similar special legislation from the Commonwealth in the year before they undergo a reassessment. Meanwhile, taxpayers in the City and any other cities that receive special treatment will suffer by paying higher taxes on artificially high assessments which are not based on current property values.

5. In pursuit of their financial interests, Respondents seek to implement knowingly inaccurate sales data as a basis for taxation while ignoring the obligation to conduct mandatory annual assessments and failing to notify Taxpayers of a change in the applicable ratio as required by General County Assessment Law, 72 P.S. § 5020-508. Respondents' unlawful actions in manipulating the system to further their own self-interest to the significant economic detriment of Taxpayers is in direct contravention of the procedural and substantive protections afforded to property owners under the law, including the Article III, Section 32 prohibition against special laws of the Constitution of the Commonwealth of Pennsylvania. The common constitutional principle at the heart of the "special legislation" proscription and the Equal Protection Clause is that like persons in like circumstances should be treated similarly by the sovereign.

6. Petitioners seek, *inter alia*, an Order from the Court invalidating the Statute and the Ordinance adopting the EPR for 2013 in Philadelphia County, which on their face, ensure non-uniformity through the arbitrary application of 2011 property values and 2009 sales data.

7. The Common Level Ratio ("CLR") is a statutorily created statistical calculation performed by Respondent, State Tax Equalization Board ("STEB"), pursuant to 72 P.S. § 4656.16a to determine an average ratio of assessed value to current market value of real property within a particular county, based upon data gathered from the prior calendar year. In so doing, the CLR establishes constitutionally mandated uniformity for tax purposes.

8. The CLR is an accepted calculation of the common level existing in the district and the standard against which the taxpayer's assessment ratio should be measured for uniformity purposes. *Smith v. Carbon Co. Bd. of Assessment Appeals*, 10 A.3d 393, 406 (Pa. Cmwlth. 2010); (citing *Clifton v. Allegheny Co.*, 600 Pa. 662, 969 A.2d 1197 (2009)).

9. Taxpayers are entitled to have their property assessment conform to the CLR prevailing in the tax district. *In re Sullivan*, 37 A.3d 1250, 1256 (Pa. Cmwlth. 2012).

10. With the advent of the STEB-calculated CLR, application of the CLR in tax assessment appeals where the EPR varied from the CLR by more than fifteen percent was thought to cure any lack of uniformity in an assessment. *Smith*, 10 A.3d at 403 (citing *Downingtown Area School Dist. v. Chester County Bd. of Assessment Appeals*, 819 A.2d 615 (Pa. Cmwlth. 2003), *rev'd*, 590 Pa. 459, 913 A.2d 194 (2006)).

11. The appropriate formula to determine the taxable value of real property in Philadelphia County is to multiply the assessed value by the CLR. *Provident Mutual Life Ins. Co. v. Tax Review Bd.*, 750 A.2d 942, 948 (Pa. Cmwlth. 2000).

12. In April 2012, STEB ruled that the City's 2010 sales data did not support the EPR and ultimately determined that all real estate in the County of Philadelphia would be assessed using a CLR of 25.2% rather than the City's EPR of 32.0%. If STEB calculated the CLR for 2013 pursuant to 72 P.S. § 4656.16a, however, the City was bound to face a significant number of property tax appeals. These appeals were estimated to result in millions of dollars of reduced tax liability.

13. In an effort to confront the widespread inaccuracies in the City's property assessments, an Actual Value Initiative ("AVI") was proposed by the City's Mayor to implement a new property tax system that assesses and taxes properties based on actual market values. The City, through its council, chose not to implement the AVI in 2013.

14. Rather than maintaining the integrity of the process by permitting STEB to achieve uniformity in Philadelphia County through calculation of the 2013 CLR from available more accurate assessments, or implementing the AVI, City Council enacted the Ordinance.

15. Section 19-1301(1)(b) of the Ordinance, passed by City Council on June 28, 2012 and signed by the City's Mayor on June 30, 2012, provides, in pertinent part, that "*(f)or tax year 2013, a tax is hereby levied at the rate of \$4.462 on each one hundred (100) dollars of the assessed value of taxable real property returned by the Office of Property Assessment or Board of Revision of Taxes for tax year 2011 (using the predetermined ratio of .32 then in effect), adjusted for subsequent improvements, demolition and destruction.*" (Emphasis in original.)

16. Section 19-1801(2)(b) of the Ordinance provides, in pertinent part, that "*(f)or tax year 2013, the tax imposed by the Board of Education of the School District of Philadelphia shall be at the rate of \$3.634 on each one hundred (100) dollars of the assessed value of taxable real property returned by the Office of Property Assessment or Board of Revision of Taxes for tax year 2011 (using the predetermined ratio of .32 then in effect), adjusted for subsequent improvements, demolition and destruction.*" (Emphasis in original.)

17. After the City declined to implement the AVI for 2013, the City sought and/or received special aid from state lawmakers to insulate the City from CLR property tax appeals. The Commonwealth's General Assembly passed the Statute, which arbitrarily set the City's EPR for tax year 2013 based not on current property values, but 2011 property values and 2009 sales data which, according to the City's own admissions, were arbitrary and unreliable. As a result, Taxpayers were denied their statutory right to seek application of the CLR by filing tax appeals.

18. It is undisputed that more accurate assessments are available to the City than the 2011 property values and 2009 sales data. Upon information and belief, the City has completed most, if not all, of its assessments for implementation of the AVI.

19. The Statute, effective July 5, 2012, provides, in part, as follows:

A. Legislative findings.-- The General Assembly finds and declares as follows:

(1) Real estate tax assessment in a city has become increasingly at variance with principles of uniformity and sound assessment.

(2) The deficiencies under paragraph (1) have been determined to be remedied by a citywide reassessment, sometimes referred to as the "actual value initiative."

(3) The reassessment of all properties located in a city is likely to cause substantial shifts in tax liabilities among various neighborhoods and groups of taxpayers. These shifts are likely to increase substantially the tax burdens on residential properties, particularly those properties with low to medium values.

(4) As part of a reassessment, the governing body must make a major revision to the applicable tax rates in order to maintain tax revenues and fund any required tax increases. The governing body must take into account enactment of a homestead exclusion and perhaps other measures in order to alleviate an increased tax burden on lower value residential properties.

(5) The governing body cannot responsibly determine the applicable tax rates without knowing the value of the tax base to which the rates apply. Currently, a city's budget, including tax revenues, must be enacted by each June 30, but tax assessments are not finalized until the following September.

(6) Implementation by a city of an actual value initiative will be helped by requiring that assessed values be determined prior to adopting the city's budget and by the applicable assessment officials completing the task of determining the tax base in the city.

(7) The common level ratio for a city applicable to tax year 2012, certified by the State Tax Equalization Board and published at 42 Pa. B. 2152 (April 14, 2012), has been disputed and may be subject to further dispute. The common level ratio for tax year 2013 may have similar uncertainties. The ratios for both years are determined by a State Tax Equalization Board assessment tool new to the review of properties in a city.

(8) The common level ratio for a city applicable to tax year 2011, based on 2009 data and published at 40 Pa. B. 4069 (July 17, 2010), has not been disputed and is the same as the applicable established predetermined ratio.

(9) Special provisions are necessary in order to address the findings set forth in this subsection.

B. Certification of values.--Notwithstanding any other provision of law:

(1) For tax year 2013, the assessment office shall certify assessed values at the assessed values certified for tax year 2011, adjusted for subsequent improvements, demolition and destruction. The assessed values certified for tax year 2013 under this paragraph shall apply to all taxes on or measured by assessed values levied by a city or a school district for tax year 2013 notwithstanding any contrary enactment of a city or a school district or any contrary certification by a city, city agency or school district.

(2) For tax years after tax year 2013, the assessment office shall certify market values at actual market value. In arriving at actual market value, the price at which any property may actually have been sold shall be considered but shall not be controlling. In arriving at the actual market value:

(i) All three of the following valuation methods shall be considered in conjunction with one another:

- minus:
- (A) Reproduction or replacement cost, as applicable,
 - (I) depreciation; and
 - (II) all forms of obsolescence.
 - (B) Comparable sales.
 - (C) Income.

(ii) The valuation process may employ systems, methodologies and technologies that meet nationally recognized assessment standards.

C. Timing of certification.--Notwithstanding any other provision of law, for tax years after tax year 2013, the assessment office shall certify assessed values by March 31 of the preceding year.

D. Application of established predetermined ratio.--Notwithstanding any other provision of law, in any assessment appeal under Act 1939-404 for tax year 2013, the board and any applicable court of competent jurisdiction shall apply the established predetermined ratio applicable to a city for tax year 2011.

E. Conflicts.--If there is a conflict between a provision of Act 1939-404 and a provision of this section, the provision of this section shall apply.

20. By enacting the Statute and the Ordinance, the Commonwealth and the City denied Taxpayers their fundamental right to uniformity in taxation under the Equal Protection Clause of the Fourteenth Amendment of the United States Constitution and the Uniformity Clause, Article VIII, Section 1, of the Constitution of the Commonwealth of Pennsylvania.

21. By mandating use of the EPR rather than the CLR in the City, the Commonwealth and the City carved out a class of taxpayers who were subjected to an unfairly high tax burden and denied those taxpayers the right to file statutory appeals seeking application of the CLR. *Smith*, 10 A.3d at 405 (citing *Downingtown*, 590 Pa. at 475, 913 A.2d at 204-05).

22. As a result of the Statute and the Ordinance, the City's 2013 property taxes are not based on the current market values and assessments of the City's real property. To the contrary, the City's 2013 property taxes are based on 2011 property values and 2009 sales data.

23. An anticipated high number of property tax appeals does not constitute a legitimate basis for the classifications in the Statute and the Ordinance and the resulting non-uniformity in taxation.

24. Concerns over the City's budget do not constitute a legitimate basis for the classifications in the Statute and the Ordinance and the resulting non-uniformity in taxation.

25. The chance that the City will enact the AVI for 2014 is not a legitimate basis for the classifications in the Statute and the Ordinance and the resulting non-uniformity in taxation.

26. The City's purported inability to determine its tax base under the AVI does not constitute a legitimate basis for the classifications in the Statute and the Ordinance and the resulting non-uniformity in taxation.

27. The Commonwealth and the City have not identified any compelling, rational, or otherwise legitimate state interest that is advanced by the enactment of the Statute and the Ordinance.

28. To the contrary, the Statute and the Ordinance have undermined the integrity of taxation by denying property owners their right to seek application of the 2013 CLR on appeal and also ensuring non-uniformity, thereby resulting in arbitrary and unreasonable tax burdens.

29. The Statute and the Ordinance are not narrowly tailored to serve any state interest, let alone a compelling state interest.

II. PARTIES

30. Petitioners are the owners of real property in the County of Philadelphia and identified in Exhibit "A" to the Complaint.

31. Petitioners collectively have standing to challenge the Statute and the Ordinance because they were denied the right to file statutory appeals seeking application of the CLR and will suffer irreparable injury-in-fact if the Statute and the Ordinance are not invalidated.

32. Respondent, the Commonwealth, has its capital located in Harrisburg, Pennsylvania.

33. Respondent, the City, administers the assessment of properties and collection of property taxes in the County of Philadelphia through its Office of Property Assessment and Department of Revenue.

34. Respondents, the City and School District, directly benefit from the collection of property taxes in the County of Philadelphia.

35. Respondent, STEB, is a necessary party to this matter with an office located at the Forum Building, Suite 539, 607 South Drive, Harrisburg, PA 17120.

III. STATUTORY AUTHORITY AND JURISDICTION

36. Petitioners bring this Petition for Review in the Nature of a Class Action Complaint for Declaratory Judgment and Injunctive Relief pursuant to the Declaratory Judgments Act, 42 Pa. C.S.A. § 7531, *et seq*, and also in the nature of a Class Action Complaint in equity seeking injunctive relief.

37. The Court has original jurisdiction over this Petition for Review in the Nature of a Class Action Complaint for Declaratory Judgment and Injunctive Relief pursuant to 42 Pa. C.S.A. § 761, which provides jurisdiction over all civil actions or proceedings against the Commonwealth government.

38. Petitioners request, *inter alia*, that this Court declare that the Statute and the Ordinance violate the United States Constitution and Pennsylvania Constitution and enjoin the implementation of the unconstitutional provisions of the Statute and the Ordinance. Petitioners also request that this Court require Respondents, the City and the School District, to serve appropriate notice, and provide an opportunity for Taxpayers to file appeals, including those based on the 2013 CLR for Philadelphia County as determined by STEB.

IV. CLASS ACTION ALLEGATIONS

39. Petitioners bring this action individually and as a class action pursuant to Pennsylvania Rules of Civil Procedure 1701-1717, on behalf of the Class of all real property owners in the County of Philadelphia.

40. This action is properly maintainable as a class action. Respondents' actions complained of herein affect all members of the Class in the exact same manner. In addition, all members of the Class would benefit if the relief sought herein is granted and they are given the opportunity to file tax appeals based on the 2013 CLR for Philadelphia County as determined by STEB.

41. The Class, consisting of all real property owners in the County of Philadelphia, is so numerous that joinder of all Taxpayers is impracticable.

42. There are questions of law and fact that are common to the Class including, *inter alia*, the following:

(a) Whether the Statute violates the Uniformity Clause, Article VIII, Section 1, of Pennsylvania's Constitution;

(b) Whether the Statute violates the Equal Protection Clause of the Fourteenth Amendment of the United States Constitution;

(c) Whether the Statute violates Pennsylvania Constitution's Article III, Section 32 prohibition on special legislation;

(d) Whether the Ordinance violates the Uniformity Clause, Article VIII, Section 1, of Pennsylvania's Constitution;

(e) Whether the Ordinance violates the Equal Protection Clause of the Fourteenth Amendment of the United States Constitution;

(f) Whether STEB should be required to calculate the 2013 CLR for Philadelphia County pursuant to 72 P.S. § 4656.16a to achieve uniformity in taxation;

(g) Whether Respondents, the City and School District, should be required to serve appropriate notice and provide an opportunity for all Taxpayers to file tax appeals, including tax appeals based on the CLR for Philadelphia County as determined by STEB;

(h) Whether Petitioners and the other members of the Class will suffer irreparable injury-in-fact if the Statute and the Ordinance are not invalidated; and

(i) Whether Petitioners and the other members of the Class are entitled to injunctive relief and the declaratory judgments and other relief sought herein.

43. Petitioners' claims challenge the constitutionality of the Statute and the Ordinance and the resulting EPR, which forces them to pay taxes wholly based upon arbitrary and unreliable property values and sales data, and which applies to all Taxpayers. Petitioners' claims are thus typical of the claims of the other members of the Class.

44. Petitioners are adequate representatives of the Class and will fairly and adequately protect the interests of the Class, as they are committed to prosecuting this action, have retained competent counsel experienced in litigation of this nature, and have the same interest as the other members of the Class.

45. The prosecution of separate actions by individual members of the Class would create the risk of inconsistent or varying adjudications with respect to individual members of the Class, which would establish incompatible standards of conduct for Respondents. In addition, adjudications with respect to individual members of the Class would, as a practical matter, be

dispositive of the interests of the other members not party to the adjudication or would substantially impair or impede their ability to protect their interests.

46. The Statute and the Ordinance apply to and affect all members of the Class uniformly, and Petitioners' challenge of the Statute and the Ordinance hinges on their enforcement with respect to the Class as a whole. Respondents have thus acted, or refused to act, on grounds generally applicable to, and causing injury to, the Class and, therefore, equitable and declaratory relief on behalf of the Class as a whole is appropriate.

47. Consequently, a class action is the most fair and most efficient method of adjudicating the controversy raised by the conduct complained of herein.

COUNT I

(Declaratory Judgment – Invalidation of 53 Pa. C.S.A. § 8565)

(Uniformity Clause, Article VIII, Section 1, of Pennsylvania's Constitution)

48. Petitioners incorporate herein by reference the allegations contained in paragraphs 1 through 47 above as though fully set forth herein.

49. Petitioners seek an Order from the Court invalidating 53 Pa. C.S.A. § 8565, the Statute adopting the EPR for 2013 in Philadelphia County, which Statute unlawfully ensures non-uniformity through the arbitrary application of 2011 property values and 2009 sales data.

50. The right to uniformity in taxation is a fundamental right under the Uniformity Clause, Article VIII, Section 1 of Pennsylvania's Constitution, which provides that "all taxes shall be uniform upon the same class of subjects, within the territorial limits of the authority levying the tax, and shall be levied and collected under the general laws."

51. The Statute clearly, palpably and plainly violates the Uniformity Clause, Article VIII, Section 1 of Pennsylvania's Constitution, which mandates the uniformity of tax rates on similar classes of property.

52. The Statute clearly, palpably and plainly violates the Uniformity Clause, Article VIII, Section 1 of Pennsylvania's Constitution because Taxpayers are entitled by law to have their property assessments conform to the CLR prevailing in the tax district.

53. The Statute clearly, palpably and plainly violates the Uniformity Clause, Article VIII, Section 1 of Pennsylvania's Constitution because its formula or method of computing tax will, in its operation or effect, produce arbitrary, unjust and unreasonably discriminatory results.

54. The Statute clearly, palpably and plainly violates the Uniformity Clause, Article VIII, Section 1 of Pennsylvania's Constitution because the City's property taxes are no longer based on current market values and assessments of real property.

55. The enforcement of the Statute clearly, palpably and plainly violates the Uniformity Clause, Article VIII, Section 1 of Pennsylvania's Constitution because it is based on unreliable data and results in gross disparities in the assessed value of generally comparable properties.

56. No adequate remedy at law exists for Petitioners and the Class to enforce their rights, except through a Declaratory Judgment action against Respondents seeking an Order invalidating the Statute.

WHEREFORE, Petitioners, on behalf of themselves and the Class, respectfully request this Court to:

A. Declare that 53 Pa. C.S.A. § 8565 violates the Uniformity Clause, Article VIII, Section 1 of Pennsylvania's Constitution, and is therefore invalid, unconstitutional, ineffective, and without the force of law;

B. Preliminarily and permanently enjoin Respondents, their agents, servants, officers, and others acting in concert with them from enforcing or otherwise implementing 53 Pa. C.S.A. § 8565;

C. Require Respondents, the City and School District, to serve appropriate notice and provide an opportunity for all Taxpayers to file tax appeals, including tax appeals based on the CLR for Philadelphia County as determined by STEB; and

D. Award Petitioners and the Class reasonable attorneys' fees and costs and such other and further relief that this Court deems just and appropriate.

COUNT II

(Declaratory Judgment – Invalidation of 53 Pa. C.S.A. § 8565)

(Equal Protection Clause of the Fourteenth Amendment of the United States Constitution)

57. Petitioners incorporate herein by reference the allegations contained in paragraphs 1 through 56 above as though fully set forth herein.

58. Petitioners seek an Order from the Court invalidating 53 Pa. C.S.A. § 8565, the Statute adopting the EPR for 2013 in Philadelphia County, which Statute unlawfully ensures non-uniformity through the arbitrary application of 2011 property values and 2009 sales data.

59. The right to uniformity in taxation is a fundamental right under the Equal Protection Clause of the Fourteenth Amendment of the United States Constitution, which

provides, in pertinent part, that “(n)o State shall make or enforce any law which shall ... deny to any person within its jurisdiction the equal protection of the laws.” U.S. Const. amend. XIV, § 1.

60. The Statute clearly, palpably and plainly violates the Equal Protection Clause of the Fourteenth Amendment of the United States Constitution, which mandates the uniformity of tax rates on similar classes of property.

61. The Statute clearly, palpably and plainly violates the Equal Protection Clause of the Fourteenth Amendment of the United States Constitution because Taxpayers are entitled by law to have their property assessments conform to the CLR prevailing in the tax district.

62. The Statute clearly, palpably and plainly violates the Equal Protection Clause of the Fourteenth Amendment of the United States Constitution because its formula or method of computing tax will, in its operation or effect, produce arbitrary, unjust and unreasonably discriminatory results.

63. The Statute clearly, palpably and plainly violates the Equal Protection Clause of the Fourteenth Amendment of the United States Constitution because the City’s property taxes are no longer based on current market values and assessments of real property.

64. The enforcement of the Statute clearly, palpably and plainly violates the Equal Protection Clause of the Fourteenth Amendment of the United States Constitution because it is based on unreliable data and results in gross disparities in the assessed value of generally comparable properties.

65. No adequate remedy at law exists for Petitioners and the Class to enforce their rights, except through a Declaratory Judgment action against Respondents seeking an Order invalidating the Statute.

WHEREFORE, Petitioners, on behalf of themselves and the Class, respectfully request this Court to:

- A. Declare that 53 Pa. C.S.A. § 8565 violates the Equal Protection Clause of the Fourteenth Amendment of the United States Constitution, and is therefore invalid, unconstitutional, ineffective, and without the force of law;
- B. Preliminarily and permanently enjoin Respondents, their agents, servants, officers, and others acting in concert with them from enforcing or otherwise implementing 53 Pa. C.S.A. § 8565;
- C. Require Respondents, the City and School District, to serve appropriate notice and provide an opportunity for all Taxpayers to file tax appeals, including tax appeals based on the CLR for Philadelphia County as determined by STEB; and
- D. Award Petitioners and the Class reasonable attorneys' fees and costs and such other and further relief that this Court deems just and appropriate.

COUNT III
(Declaratory Judgment – Invalidation of 53 Pa. C.S.A. § 8565)
(Article III, Section 32, of Pennsylvania's Constitution)

66. Petitioners incorporate herein by reference the allegations contained in paragraphs 1 through 65 above as though fully set forth herein.

67. Petitioners seek an Order from the Court invalidating 53 Pa. C.S.A. § 8565, the Statute adopting the EPR for 2013 in Philadelphia County, which violates the Pennsylvania Constitution's Article III, Section 32 prohibition against special laws.

68. The Pennsylvania Constitution's Article III, Section 32 prohibition on special legislation provides, in pertinent part, that "(t)he General Assembly shall pass no local or special law in any case which has been or can be provided for by general law and specifically the General Assembly shall not pass any local or special law...(r)egulating the affairs of counties, cities, townships, wards, boroughs or school districts."

69. The underlying purpose of the Pennsylvania Constitution's Article III, Section 32 prohibition on special legislation was to end the practice of favoritism. *Harrisburg School Dist. v. Zogby*, 574 Pa. 121, 136, 828 A.2d 1079, 1088 (Pa. Cmwlth. 2003).

70. After the City, through its council, chose not to implement the AVI in 2013, the City sought and/or received legislative aid from state lawmakers to insulate the City from CLR property tax appeals by enacting the Statute.

71. The Statute clearly, palpably and plainly violates the Pennsylvania Constitution's Article III, Section 32 prohibition because it is special legislation which applies to the City only.

72. The class defined by the Statute is based upon artificial and irrelevant distinctions used for the purpose of evading the constitutional prohibition on special legislation.

73. No adequate remedy at law exists for Petitioners and the Class to enforce their rights, except through a Declaratory Judgment action against Respondents seeking an Order invalidating the Statute.

WHEREFORE, Petitioners, on behalf of themselves and the Class, respectfully request this Court to:

A. Declare that 53 Pa. C.S.A. § 8565 violates the Pennsylvania Constitution's Article III, Section 32 prohibition against special laws, and is therefore invalid, unconstitutional, ineffective, and without the force of law;

B. Preliminarily and permanently enjoin Respondents, their agents, servants, officers, and others acting in concert with them from enforcing or otherwise implementing 53 Pa. C.S.A. § 8565;

C. Require Respondents, the City and School District, to serve appropriate notice and provide an opportunity for all Taxpayers to file tax appeals, including tax appeals based on the CLR for Philadelphia County as determined by STEB; and

D. Award Petitioners and the Class reasonable attorneys' fees and costs and such other and further relief that this Court deems just and appropriate.

COUNT IV

(Declaratory Judgment – Invalidation of Ordinance No. 120175-AA and Philadelphia Code Provisions 19-1301(1)(b) and 19-1801(2)(b))

(Uniformity Clause, Article VIII, Section 1, of Pennsylvania's Constitution)

74. Petitioners incorporate herein by reference the allegations contained in paragraphs 1 through 73 above as though fully set forth herein.

75. Petitioners seek an Order from the Court invalidating Ordinance No. 120175-AA and Philadelphia Code Provisions 19-1301(1)(b) and 19-1801(2)(b), which unlawfully ensure non-uniformity through the arbitrary application of 2011 property values and 2009 sales data.

76. The right to uniformity in taxation is a fundamental right under the Uniformity Clause, Article VIII, Section 1 of Pennsylvania's Constitution, which provides that "all taxes shall be uniform upon the same class of subjects, within the territorial limits of the authority levying the tax, and shall be levied and collected under the general laws."

77. The Ordinance and Code Provisions 19-1301(1)(b) and 19-1801(2)(b) clearly, palpably and plainly violate the Uniformity Clause, Article VIII, Section 1 of Pennsylvania's Constitution, which mandates the uniformity of tax rates on similar classes of property.

78. The Ordinance and Code Provisions 19-1301(1)(b) and 19-1801(2)(b) clearly, palpably and plainly violate the Uniformity Clause, Article VIII, Section 1 of Pennsylvania's Constitution because Taxpayers are entitled by law to have their property assessments conform to the CLR prevailing in the tax district.

79. The Ordinance and Code Provisions 19-1301(1)(b) and 19-1801(2)(b) clearly, palpably and plainly violate the Uniformity Clause, Article VIII, Section 1 of Pennsylvania's Constitution because their formula or method of computing tax will, in its operation or effect, produce arbitrary, unjust and unreasonably discriminatory results.

80. The Ordinance and Code Provisions 19-1301(1)(b) and 19-1801(2)(b) clearly, palpably and plainly violate the Uniformity Clause, Article VIII, Section 1 of Pennsylvania's Constitution because the City's property taxes are no longer based on current market values and assessments of real property.

81. The enforcement of the Ordinance and Code Provisions 19-1301(1)(b) and 19-1801(2)(b) clearly, palpably and plainly violate the Uniformity Clause, Article VIII, Section 1 of

Pennsylvania's Constitution because they are based on unreliable data and result in gross disparities in the assessed value of generally comparable properties.

82. No adequate remedy at law exists for Petitioners and the Class to enforce their rights, except through a Declaratory Judgment action against Respondents seeking an Order invalidating the Ordinance and Code Provisions 19-1301(1)(b) and 19-1801(2)(b).

WHEREFORE, Petitioners, on behalf of themselves and the Class, respectfully request this Court to:

A. Declare that Ordinance No. 120175-AA and Philadelphia Code Provisions 19-1301(1)(b) and 19-1801(2)(b) violate the Uniformity Clause, Article VIII, Section 1 of Pennsylvania's Constitution, and are therefore invalid, unconstitutional, ineffective, and without the force of law;

B. Preliminarily and permanently enjoin Respondents, their agents, servants, officers, and others acting in concert with them from enforcing or otherwise implementing Ordinance No. 120175-AA and Philadelphia Code Provisions 19-1301(1)(b) and 19-1801(2)(b);

C. Require Respondents, the City and School District, to serve appropriate notice and provide an opportunity for all Taxpayers to file tax appeals, including tax appeals based on the CLR for Philadelphia County as determined by STEB; and

D. Award Petitioners and the Class reasonable attorneys' fees and costs and such other and further relief that this Court deems just and appropriate.

COUNT V

(Declaratory Judgment – Invalidation of Ordinance No. 120175-AA and Philadelphia Code Provisions 19-1301(1)(b) and 19-1801(2)(b))

(Equal Protection Clause of the Fourteenth Amendment of the United States Constitution)

83. Petitioners incorporate herein by reference the allegations contained in paragraphs 1 through 82 above as though fully set forth herein.

84. Petitioners seek an Order from the Court invalidating Ordinance No. 120175-AA and Philadelphia Code Provisions 19-1301(1)(b) and 19-1801(2)(b), which unlawfully ensure non-uniformity through the arbitrary application of 2011 property values and 2009 sales data.

85. The right to uniformity in taxation is a fundamental right under the Equal Protection Clause of the Fourteenth Amendment of the United States Constitution, which provides, in pertinent part, that “(n)o State shall make or enforce any law which shall ... deny to any person within its jurisdiction the equal protection of the laws.” U.S. Const. amend. XIV, § 1.

86. The Ordinance and Code Provisions 19-1301(1)(b) and 19-1801(2)(b) clearly, palpably and plainly violate the Equal Protection Clause of the Fourteenth Amendment of the United States Constitution which mandates uniformity of tax rates on similar classes of property.

87. The Ordinance and Code Provisions 19-1301(1)(b) and 19-1801(2)(b) clearly, palpably and plainly violate the Equal Protection Clause of the Fourteenth Amendment of the United States Constitution because Taxpayers are entitled by law to have their property assessments conform to the CLR prevailing in the tax district.

88. The Ordinance and Code Provisions 19-1301(1)(b) and 19-1801(2)(b) clearly, palpably and plainly violate the Equal Protection Clause of the Fourteenth Amendment of the

United States Constitution because their formula or method of computing tax will, in its operation or effect, produce arbitrary, unjust and unreasonably discriminatory results.

89. The Ordinance and Code Provisions 19-1301(1)(b) and 19-1801(2)(b) clearly, palpably and plainly violate the Equal Protection Clause of the Fourteenth Amendment of the United States Constitution because the City's property taxes are no longer based on current market values and assessments of real property.

90. The enforcement of the Ordinance and Code Provisions 19-1301(1)(b) and 19-1801(2)(b) clearly, palpably and plainly violates the Equal Protection Clause of the Fourteenth Amendment of the United States Constitution because they are based on unreliable data and result in gross disparities in the assessed value of generally comparable properties.

91. No adequate remedy at law exists for Petitioners and the Class to enforce their rights, except through a Declaratory Judgment action against Respondents seeking an Order invalidating the Ordinance and Code Provisions 19-1301(1)(b) and 19-1801(2)(b).

WHEREFORE, Petitioners, on behalf of themselves and the Class, respectfully request this Court to:

A. Declare that Ordinance No. 120175-AA and Philadelphia Code Provisions 19-1301(1)(b) and 19-1801(2)(b) violate the Equal Protection Clause of the Fourteenth Amendment of the United States Constitution, and are therefore invalid, unconstitutional, ineffective, and without the force of law;

B. Preliminarily and permanently enjoin Respondents, their agents, servants, officers, and others acting in concert with them from enforcing or otherwise implementing Ordinance No. 120175-AA and Philadelphia Code Provisions 19-1301(1)(b) and 19-1801(2)(b);

C. Require Respondents, the City and School District, to serve appropriate notice and provide an opportunity for all Taxpayers to file tax appeals, including tax appeals based on the CLR for Philadelphia County as determined by STEB; and

D. Award Petitioners and the Class reasonable attorneys' fees and costs and such other and further relief that this Court deems just and appropriate.

COUNT VI

(Mandamus – Calculation of 2013 Common Level Ratio by STEB)

92. Petitioners incorporate herein by reference the allegations contained in paragraphs 1 through 91 above as though fully set forth herein.

93. Petitioners seek an Order from the Court requiring STEB to calculate the 2013 CLR for Philadelphia County pursuant to 72 P.S. § 4656.16a to achieve uniformity in taxation.

94. No adequate remedy at law exists for Petitioners and the Class to enforce their rights, except through an action in Mandamus seeking an Order requiring that STEB calculate the 2013 CLR for Philadelphia County pursuant to 72 P.S. § 4656.16a.

WHEREFORE, Petitioners, on behalf of themselves and the Class, respectfully request this Court to:

A. Require that Respondent, STEB, calculate the 2013 CLR for Philadelphia County pursuant to 72 P.S. § 4656.16a;

B. Require that Respondents cooperate with STEB's calculation of the 2013 CLR for Philadelphia County pursuant to 72 P.S. § 4656.16a;

C. Require Respondents, the City and School District, to serve appropriate notice and provide an opportunity for all Taxpayers to file tax appeals, including tax appeals based on the CLR for Philadelphia County as determined by STEB; and

D. Award Petitioners and the Class reasonable attorneys' fees and costs and such other and further relief that this Court deems just and appropriate.

COUNT VII

(Mandamus –Notification of Change in Applicable Ratio)

95. Petitioners incorporate herein by reference the allegations contained in paragraphs 1 through 94 above as though fully set forth herein.

96. Respondents, the City and School District, failed to notify Taxpayers of a change in the applicable ratio as required by General County Assessment Law, 72 P.S. § 5020, *et seq.*

97. Specifically, Respondents, the City and School District, failed to notify all Taxpayers of a change from the 25.2% CLR to the 32% EPR as required by 72 P.S. § 5020-508.

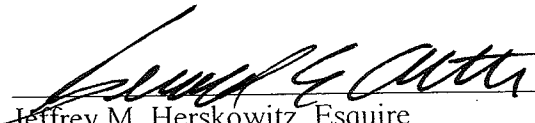
98. No adequate remedy at law exists for Petitioners and the Class to enforce their rights to have the Respondents, the City and School District, serve appropriate notice and provide an opportunity for all Taxpayers to file tax appeals, except through an action in Mandamus against Respondents.

WHEREFORE, Petitioners, on behalf of themselves and the Class, respectfully request this Court to:

A. Require Respondents, the City and School District, to serve appropriate notice and provide an opportunity for all Taxpayers to file tax appeals including tax appeals based on the CLR for Philadelphia County as determined by STEB; and

B. Award Petitioners and the Class reasonable attorneys' fees and costs and such other and further relief that this Court deems just and appropriate.

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Fax: (215) 299-2150

Attorneys for Petitioners

Date: 10/26/12

2013 Philadelphia Appeals

PETITIONER	PROPERTY ADDRESS	OPA #
Theodore F. Pagano, Sr.	3801-17 Chestnut St.	882147000
Theodore F. Pagano, Sr. & Theodore F. Pagano, Jr.	5514-18 Germantown Ave.	882918900
Theodore F. Pagano	3802-04 Chestnut St.	882658800
1700 Columbus Associates	1700 Christopher Columbus Blvd	882892500
1700 Columbus Associates	73-83 Moore St.	882055550
Tacony Dean, LLC	5921 Tacony St.	882733605
REDCAP Limited Partnership	4000 N. American St.	884039000
18th N 40th Street Company	4015 Pine St.	881606115
18 N 40th St. Company	18 N. 40th St.	884340630
18 N 40th St Company	3932 Pine St.	271091900
18 N 40th St Company	4039 Baltimore Ave.	881607200
Go West Co a Penna Gen'l Prtnrshp	4006 Pine St.	881606125
18th N 40th Street Company	4007 Pine St.	881605900
Ritis, LLC	4041 Baltimore Ave.	271178810
Ritis, LLC	4143 Chestnut St.	882849700
Ritis, LLC	4144-52 Ludlow St.	882849620
Ritis, LLC	1308 S. Spangler St.	362310900
Ritis, LLC	1310 S. Spangler St.	362311000
Ritis, LLC	1309-11 S. 34th St.	884347415
Ritis, LLC	30-40 S. 42nd St.	882553200
Ritis, LLC	4141 Chestnut St.	271142210
Ritis, LLC	4145-47 Chestnut St.	882849600
Ritis, LLC	3907 Pine St.	271088600
Sisko, Inc.	26-28 S. 42nd St.	272067900
3912-14 Spruce St. Co.	3912-14 Spruce St.	881331500
42nd & Walnut St. Corp.	4237-45 Walnut St.	883077700
42nd & Walnut St. Corp.	121-33 S. 43rd St.	882816610
5600 Woodland Ave. Company	5613 Woodland Ave	884218825
5600 Woodland Ave. Company	5615 Woodland Ave	884218827
5600 Woodland Ave. Company	5616 Woodland Ave.	884218811
5600 Woodland Ave. Company	5616 R Woodland Ave	884218812
5600 Woodland Ave. Company	5618-42 Woodland Ave	884218818
5600 Woodland Ave. Company	5608-12 Greenway Ave.	884218829
Fat Boy Holdings, LLC	1900 Vare Ave.	882924456
Biddle-De Rita Pacano	26 S. 43rd St.	272113700
Theo Pagano & Robert Raccitti	4301-29 Chestnut St.	882048150
Biddle-De Rita Pacano	4331-37 Chestnut St.	272013410
Rt. 413 LP	4853 James St.	884350375
Rt. 413 LP	4855 James St.	884350379
Rt. 413 LP	4852 Tacony St.	453428600

2013 Philadelphia Appeals

PETITIONER	PROPERTY ADDRESS	OPA #
Marcia Rubin	479 E Penn St	122005800
Marcia Rubin	1427 Fanshawe St	532051500
Group Home LLC	1338 Wagner Ave.	881421820
Marcia Rubin	4013 Bleigh	412150800
Marcia Rubin	36 E Pastorius St	592093000
Marcia Rubin	1606 E. Cardeza St.	102318200
Marcia Rubin	3315 Keswick Circle	661103600
Marcia Rubin	3218 Powelton Ave.	241074600
Source One Properties, Inc	5513 Springfield	514112800
Source One Properties, Inc	6124 Sansom	031050900
Source One Properties, Inc	7051 Forrest Ave	102533100
Source One Properties, Inc	4943 Rorer St	421539800
Source One Properties, Inc	447 E Sharpnack St	221131000
Source One Properties, Inc	2003 W 68th Ave	102438900
Source One Properties, Inc	148 W Fern St	612200500
Source One Properties, Inc	7829 Temple Road	501090900
Source One Properties, Inc	6025 N Norwood	172469300
Source One Properties, Inc	5620 Hazel Ave	463020200
Source One Properties, Inc	1821 Plymouth St	101316600
Source One Properties, Inc	2861 N Bambrey St	381110000
Source One Properties, Inc	1770 S 65th St	403002600
Source One Properties, Inc	2929 S. 62nd St	402109700
Source One Properties, Inc	836 Brill St	351173200
Source One Properties, Inc	5152 Saul St	621446900
Source One Properties, Inc	264 Sparks St	611250400
Source One Properties, Inc	6772 Germantown Ave	223194900
Source One Properties, Inc	523 N 35th St	242160200
Source One Properties, Inc	530 N 35th St	242164700
Source One Properties, Inc	1616 W 68th Ave	101249900
Marcia Rubin	1456 N 60th St	342209600
Marcia Rubin	2313 Moore St	364108800
Marcia Rubin	5932 Agusta	531249700
Group Home LLC	895 Farson St.	442238700
Group Home LLC	5120 Ludlow St	602014600
Group Home LLC	5511 Walton St.	463073600
Group Home LLC	5913 Osage St	032053000
Group Home LLC	6123 Chestnut St.	031023500
Group Home LLC	5836 Cedar Ave.	032141100
Group Home LLC	6334 Summer St.	343004400
Group Home LLC	6042 Sansom St.	031049500
Group Home LLC	6252 Spruce St.	032011200
Group Home LLC	6015 Delancey St.	032012300

2013 Philadelphia Appeals

PETITIONER	PROPERTY ADDRESS	OPA #
Group Home LLC	6415 Race St.	343002800
Group Home LLC	5854 Christian St.	033062300
Group Home LLC	5928 Turner St.	342102700
Group Home LLC	1741 S 55th	514198300
Group Home LLC	5732 W. Girard	043023600
Source One Properties, Inc	6154 Larchwood	032101100
Source One Properties, Inc	2033 E Venango	452153600
Source One Properties, Inc	5521 Pine St.	604089500
Source One Properties, Inc	5933 Cedar Ave.	032135700
Source One Properties, Inc	7357 Theodore St.	404254300
Marcia Rubin	512 S 55th St.	463194600
Source One Properties, Inc	5422 Montgomery Ave	522013900
Source One Properties, Inc	5129 Aspen St.	441255000
Source One Properties, Inc	134 W. Linton St.	612136200
Source One Properties, Inc	157 Wyneva St.	123031000
Source One Properties, Inc	2540 S Robinson	402094200
Source One Properties, Inc	522 N. 33rd	242144700
Source One Properties, Inc	872 N 66th St.	344373200
Marcia Rubin	106 Apsley St	123003000
Marcia Rubin	851 N. 26th St.	151282600
Marcia Rubin	1904 1/2 Plymouth St.	101309200
Tobby Biddle	1508 N. 8th St.	202103800
Marcia Rubin	736 Jefferson	201008500
Source One Properties, Inc	141 W. Nedro Ave.	612105600
Source One Properties, Inc	1763 S. 65th St.	401197000
Source One Properties, Inc	1919 Plymouth St.	101319200
Source One Properties, Inc	2619 Dewey St.	402075300
Source One Properties, Inc	5814 Pine St.	604178300
Source One Properties, Inc	6538 Paschall Ave.	403168800
CR Management	7228 Rutland St.	542163500
CR Management	1731 Aberdeen St.	521323700
Anthony Roberts Air Tight Construction	811 S. 51st St.	511018800
Source One Properties, Inc	6917 Garman Ave.	406262800
Group Home LLC	1924 E Somerset St.	252016800
Marcia Rubin	2643 Emily St.	482065900
Marcia Rubin	2042 E. Somerset St.	252019300
Group Home LLC	4954 Warnock	491387900
Group Home LLC	2315 N Mascher St	191055000
EDBL, Inc.	1727 Federal St.	365293400
EDBL, Inc.	1741 Federal St.	365294200
Edward J. Thrasher	1747 Federal St.	365294500
Delaware Waterfront Associates	120 N. Christopher Columbus Blv	883710500

2013 Philadelphia Appeals

PETITIONER	PROPERTY ADDRESS	OPA #
Gie L. Liem	222 Church St.	881005510
Thackray Inc	2100 Byberry Road	884236000
Woodhaven Investment Trust	2071 Byberry Rd	884236850
Comly Street LLC	1000 Comly St	884121200
Walter John Thackray Jr.	170 W. Wellens St	884348750
Walter J. Thackray, Jr.	813-15 Cottman Ave.	884460140
7777 Brewster, LLC	7777 Brewster Ave.	884165500
7777 Brewster, LLC	7775 Brewster Ave.	884165510
2811 Charter Rd. Associates, L.P.	2811 Charter Rd.	884291000
Charter Entity LLC	11550 Norcom Rd.	884291005
7812 Rockwell, LLC	7810 Rockwell Ave.	884930500
7812 Rockwell, LLC	7812 Rockwell Ave.	884250010
Linda Thackray	9040 Pine Road - Unit B	632194212
417-25 Callowhill, Inc.	417-25 Callowhill St	884023600
428-458 North Second Street	428-38 N. 2nd St	884449400
428-458 North Second Street	440-58 N. 2nd St.	884449500
1018 Market St., Inc.	1018 Market St	882507700
1024 Market St., Inc.	1020-24 Market St.	882507800
South Realty LLC	640 South St	882640501
Penshurst Realty Group, LLC	241-45 Market St. (together with 228-30 Church St., now known as 243 Market St.)	882502605
Penshurst Realty Group, LLC	228-30 Church St. (together with 241-45 Market St., now known as 243 Market St.)	882502505
Penshurst Realty Group, LLC	920 South St. - Unit E	888022310
Penshurst Realty Group, LLC	920 South St. - Unit W	888022312
Penshurst Realty Group, LLC	610 S. Percy St. - Unit 1	888022330
Penshurst Realty Group, LLC	610 S. Percy St. - Unit 3E	888022334
700-704 South Third Street, LLC	300 Bainbridge	023034210
700-704 South Third Street, LLC	302 Bainbridge	023034220
700-704 South Third Street, LLC	702 South 3rd St.	023117920
1225 Chestnut St. Inc.	1225 -27 Chestnut St.	882497000
45 South 3rd St. LLC	45 South 3rd St.	882614200
7th St. Chestnut Associates	615 Chestnut Street	883010310
Phila Auth Ind Dev	27 S. 07th St.	883401300
Norman/Marian Wolgin	1811 Delancey Pl.	081019500
Phila Auth Ind Dev c/o Artwen Associates	100 North 20th St.	883066000
Lobro Associates	265 South Broad St. A	883403510
Lobro Associates	233-243 South Broad St.	883702001
Lobro Associates	245 South Broad St.	883403501

2013 Philadelphia Appeals

PETITIONER	PROPERTY ADDRESS	OPA #
Lobro Associates	245 South Broad St. (air rights) ID: 19160-00245 A	883403502
Lobro Associates	245 South Broad St. (air rights) ID: 19160-00245 B	883403503
Lobro Associates	245 South Broad St. (air rights) ID: 19160-00245 C	883403504
Lobro Associates	245 South Broad St. (air rights) ID: 19160-00245 D	883403505
Lobro Associates	245 South Broad St. (air rights) ID: 19160-00245 E	883403506
Lobro Associates	245 South Broad St. (air rights) ID: 19160 00245 F	883403507
Bellevue Associates	200 S Broad St.	883701000
Gerald S. Kaufman Corp.	401 N. Broad St	883028250
211 N. 13th Street Associates	211-21 N. 13th St.	883016200
Sharswood Associates LP	2200-54 Stewart St.	886901500
Sharswood Associates LP	1412-22 N 23rd St.	886902000
Sharswood Associates LP	2135-39 Master St.	886902500
Sharswood Associates LP	2122-52 Sharswood St.	886903000
Sharswood II Associates LP	2101-41 Jefferson St.	886903200
West Mill Creek Assoc III	835-51 N 45th St.	886609200
West Mill Creek Assoc III	4400-04 Parrish St.	886609300
West Mill Creek Associate	4500-16 Parrish St.	886609400
Wharton Ferry Assoc LTD	3100-50 Wharton St.	886650300
Model Cities 6 Associates	2201-65 N 13th St.	886605100
Model Cities 6 Associates	2212-60 N 13th St.	886605200
Haddington Elderly Assoc., LP	5600-36 Race St.	886650500
Haddington Family Associates, LP	5416 Wyalusing Ave.	886609800
Kensington Family	2600 N Front St.	886605400
Kensington Family	2659 Waterloo St.	886605500
Montgomery Family Assoc Ltd	1800 N 20th St.	886608400
Montgomery Family Assoc., LP	1801 N 20th St.	886608300
Montgomery Family Assoc., LP	1802 N Woodstock St	886608500
Mt. Sinai Assoc., LP	430 Reed St.	886805500
Neumann North, LP	1734-58 Frankford Ave.	886652850
Sharswood II Assoc., LP	2100-42 Jefferson St.	886903100
Spring Garden Dev. Assoc. LP	601 North 17th St.	886768400
Spring Garden Development Associates	1604 Mount Vernon St.	886766400
Spring Garden Comm. Dev. Corp	1619 Wallace St.	886767700
Lutheran Associates LP	1818-20 Spring Garden St.	886650700
Lutheran Associates LP	1822A Spring St.	883070910
West Poplar Associates	1200-38 Fairmount Ave.	886651200

2013 Philadelphia Appeals

PETITIONER	PROPERTY ADDRESS	OPA #
Wister Associates, LP	233-99 E Ashmead St.	886602900
Wister Associates, LP	212-20 Collom St.	886603100
Wister Assoc	5140-48 Wakefield St	886603000
Yorktown Arms Development, LP + Yorktown Arms II, LP	1400 N 13th St.	886905000
Ridge Carlton Apartments	7373 Ridge Ave.	881089500
Altman, David et al	1111 Spruce St.- Unit 100	888042131
Altman, David et al	1111 Spruce St.- Unit 101	888042132
Altman, David et al	1111 Spruce St. - Unit 102	888042133
Altman, David et al	1111 Spruce St. - Unit 103	888042134
Altman, David et al	1111 Spruce St. - Unit 104	888042135
2600-2620 Cottman Assoc.	2600-02 Cottman Ave.	882925700
AWS Senior Affordable Housing	1701 S. 28th St.-Unit: A	886900850
Birchwood Apartments L P	5115 Wissahickon Ave.	881060000
Capri Homes Co a NY Gen Prtshp	9201 Blue Grass Rd.	881191800
CMH Development L P	1401 E. Bristol St.	886608600
Cedar Glen Investors L P	9120-40 Old Bustleton Ave.	881184500
Cambridge Partners	909 Corinthian St.	881070423
Prototype INC	536 N. 19th St.	151048700
Prototype INC	1934 Green St.	152032600
Prototype INC	1936 Green St.	152032700
Prototype INC	2005 Green St.	881803400
Prototype INC	2007 Green St.	881803500
Prototype INC	2009 Green St.	881803600
Prototype INC	2011 Green St.	881803700
Prototype INC	2013 Green st.	152042300
Prototype INC	2017 Green St.	881804000
Patricia O'Donnell & David Dickstein	2109 Green St.	152044400
Patricia O'Donnell & David Dickstein	2111 Green St.	881805000
Prototype INC	2113 Green St.	881805100
Heatherwood Apartments LP	9200-50 Bustleton Ave.	881184005
MLK Affordable LP	2710-20 Titan St.	886900900
MLK Affordable LP	2711-21 Titan St.	886901100
MLK Affordable LP	2730-38 Titan St.	886901000
MLK Affordable LP	2737-43 Titan St.	886901200
M L K Affordable LP	2710-20 Bustleton Ave.	886900900
M L K Affordable LP	2711-21 Bustleton Ave.	886901100
M L K Affordable LP	2730-38 Bustleton Ave.	886901000
M L K Affordable LP	2737-43 Bustleton Ave.	886901200
Melrose Park Manor AC	200-16 W. Cheltenham Ave.	881220000
Neighborhood Preserv. & Dev. Fund	333 S. 43rd St.	272109200
Neighborhood Preserv. & Dev. Fund	4501 Chester Ave.	881706200

2013 Philadelphia Appeals

PETITIONER	PROPERTY ADDRESS	OPA #
Neighborhood Preserv. & Dev. Fund	4402 Pine St.	881614130
Neighborhood Preserv. & Dev. Fund	4403 Pine St.	881614110
Neighborhood Preserv. & Dev. Fund	4225 Pine St.	881613340
Neighborhood Preserv. & Dev. Fund	4527 Pine St.	881701300
Neighborhood Preserv. & Dev. Fund	4523 Spruce St.	461013300
Neighborhood Preserv. & Dev. Fund	4528 Spruce St.	881700600
Neighborhood Preserv. & Dev. Fund	4601 Spruce St.	461013701
Neighborhood Preserv. & Dev. Fund	4642 Spruce St.	881701100
Neighborhood Preserv. & Dev. Fund	4504 Pine St.	881144065
Neighborhood Preserv. & Dev. Fund	4511 Pine St.-Unit: 2	888460203
Neighborhood Preserv. & Dev. Fund	4511 Pine St.-Unit: 3	888460204
Neighborhood Preserv. & Dev. Fund	4511 Pine St.-Unit: 1F	888460201
Neighborhood Preserv. & Dev. Fund	4511 Pine St.-Unit: 1R	888460202
Neighborhood Preserv. & Dev. Fund	4513 Pine St.-Unit: 2	888460207
Neighborhood Preserv. & Dev. Fund	4513 Pine St.-Unit: 3	888460208
Neighborhood Preserv. & Dev. Fund	4513 Pine St.-Unit: 1F	888460205
Neighborhood Preserv. & Dev. Fund	4513 Pine St.-Unit: 1R	888460206
Neighborhood Preserv. & Dev. Fund	4515 Pine St.-Unit 2	888460211
Neighborhood Preserv. & Dev. Fund	4515 Pine St.-Unit 3	888460212
Neighborhood Preserv. & Dev. Fund	4515 Pine St.-Unit 1F	888460209
Neighborhood Preserv. & Dev. Fund	4515 Pine St.-Unit 1R	888460210
Neighborhood Preserv. & Dev. Fund	4517 Pine St.-Unit 2	888460215
Neighborhood Preserv. & Dev. Fund	4517 Pine St.-Unit 3	888460216
Neighborhood Preserv. & Dev. Fund	4517 Pine St.-Unit 1F	888460213
Neighborhood Preserv. & Dev. Fund	4517 Pine St.-Unit 1R	888460214
University City Assoc Inc	4141 Spruce St.	881121405
NPDP Pine Associates LP	4800-20 Pine St. (now known as 400 S. 48th St.)	881145800
NPDP Pine Associates LP	4824-34 Pine St. (now known as 400 S. 48th St.)	881143915
NPDP Pine Associates LP	4838-60 Pine St. (now known as 400 S. 48th St.)	881143920
Neighborhood Preserv. & Dev. Fund	516-26 S 42nd St.	881123000
Neighborhood Preserv. & Dev. Fund	4040 Baltimore Ave.	881121225
Neighborhood Preserv. & Dev. Fund	4950-58 Pine St.	881214800
Neighborhood Preserv. & Dev. Fund	4529-33 Spruce St.	881145600
Neighborhood Preserv. & Dev. Fund	4530 Spruce St.	881700700
Neighborhood Preserv. & Dev. Fund	4600-04 Spruce St.	881122660
Park Chase Associates L P	8110-18 Verree Rd.	881224500
Ridge Carlton Apartments	7373 Ridge Ave.	881089500
Robbins Avenue Center Associates	6201 Keystone St.	882058100
St. Joseph's Affordable Housing	1515 W. Allegheny Ave.	886650900

2013 Philadelphia Appeals

PETITIONER	PROPERTY ADDRESS	OPA #
St. Regis Investors Ltd.	2301 Tremont St.	881179520
Somerville Assoc '92 L P	5333 N. 13th St.	886715000
Somerville Assoc '92 L P	5335 N. 13th St.	886715100
Somerville Assoc '92 L P	5337 N. 13th St.	886715200
Somerville Assoc '92 L P	5339 N. 13th St.	886715300
Somerville Assoc '92 L P	5341 N. 13th St.	886715400
Somerville Assoc '92 L P	5343 N. 13th St.	886715500
Somerville Assoc '92 L P	5345 N. 13th St.	886715600
Somerville Assoc '92 L P	5347 N. 13th St.	886715700
Stevenson Terrace LP	6201 N. 10th St.	881150000
IBID Assoc's	3900-60 Market St.	881115800
Katon Realty Partners PA	1635-37 Locust St	883046500
1117 Walnut Partners LP	1117 Walnut St.	871010900
1518 Spruce Partners L P	1122 Walnut St.	871010650
1126 Walnut Partners L P	1126 Walnut St.	882626360
Spruce TIC Partners LP	1137 Spruce St.	871061050
1200 Walnut Partners L P	1200-02 Walnut St. - 1	888000055
1200 Walnut Partners L P	1200-02 Walnut St. - 2	888000060
1200 Walnut Partners L P	1200-02 Walnut St. - 3	888000065
1200 Walnut Partners L P	1200-02 Walnut St. - 4	888000070
1200 Walnut Partners L P	1200-02 Walnut St. - 5	888000075
1200 Walnut Partners L P	1200-02 Walnut St. - 6	888000080
1429 Walnut St Retail LLC	1401 Walnut St. Unit C	888058999
801 Walnut Partners LP	140-42 S. 8th St.	881012040
1421 Walnut Partners LP	1421 Walnut St.	883037300
1423 Walnut Street LP	1425 Walnut St.	882391210
Gem Associates L P/Two Nuts L P	1426 Walnut St.	882037100
Fourteen Twenty Assoc L P	1420-24 Walnut St.	883039500
1429-33 Walnut St Retail, LLC	1429-33 Walnut St.-Unit Retail	888008702
1429-33 Walnut St. Commercial, LLC	1429-33 Walnut St.-Unit: Commercial	888008704
1402 Walnut Steet Lower	150 S. Broad St.	882336500
1501 Locust St Associates	1501 Locust St.	881030400
1509 Walnut Partners L P	1509 Walnut St.	882420100
1510 Chestnut Partners	1510 Chestnut St.	881031075
1512 Walnut Partners LP	1512 Walnut St.	881012230
1515 Locust Retail Partne	1515 Locust St. - 100	888035700
1526 Sansom Partners L P	1526 Sansom St.	882401000
1600 Chestnut Partners LP	1600 Chestnut St.	881031011
G2 S2 ASSPC LP	1605 Sansom St.	883423200
2211 Spruce Partners L P	1611 Walnut St.	882421500
1701 Walnut Acquisitions, LP	1701 Walnut St. Unit 1	883332510

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1701 Walnut Acquisitions	1701 Walnut St. Unit 2	883332520
1733 Chestnut Partners L	1733-35 Chestnut St.	882035010
1805 Walnut Street Unit A LLC	1805-09 Walnut St.-Unit: A	883332900
1805 Retail Partners LP	1805-09 Walnut St.-Unit: B	883332950
1831 Chestnut Street LLC	1831-33 Chestnut St.-Unit: Upper	888089049
1831 Chestnut Street LLC	1831-33 Chestnut St.-Unit: Retail	888089048
1518 Spruce Partners L P	1839 Chestnut St.	882390120
Gran Development Partners	1901-39 Callowhill St.	881551130
1906 Chestnut Partners LP	1906 Chestnut St.	882390188
1907 Chestnut Partners L	1907 Chestnut St.	882550800
1911-13 Chestnut Partners LP	1911-13 Chestnut St.	882036300
1912 Chestnut Partners	1912 Chestnut St.	882043310
Callowhill Street Investment Corp	1943 Callowhill St.	084044700
Callowhill Street Investment Corp	1945 Callowhill St.	084044800
Lippincott Court Partners	20-22 Bank St.	881005481
Third Bainbridge Partners	243 Bainbridge	871025200
PP Pine View Partners L P	339-49 South 13th St.	881009575
Granary Properties LP	407 N. 20th St.	883068550
Waverly Court Partners LP	412-26 South 13th St.	881010005
4415 Main Partners L P	4415 Main St.	871019000
Third Bainbridge Partners	627 S. 3rd St.	882913500
Gran Development Partners	1908 Shamokin St.	881551140
Gran Development Partners	1946 Shamokin St.	881551150
Millennium Hotel Group LL	1208 Walnut St.	883706500
Foulkrod Partners LP	1320 Foulkrod St	881222700
Gimmie Shelter LLP	2127 - 2127 Gillingham St	884639700
Richmond Mills LP	2095 E Willard St	884843600
2100 Tioga ECC LP	2100 W Tioga St	881054655
Strong Properties, LLC	647 N 39th St.	242193600
Strong Properties, LLC	619 N. 35th St.	242161400
Strong Properties, LLC	605 N. 35th St.	242161300
Prime Rentals, LLC	7703 Bradford St.	561243900
Prime Rentals, LLC	966 Carver St.	351244900
Prime Rentals, LLC	6000 Chew Ave.	592299410
Prime Rentals, LLC	905 E. Allens Ln.	502495000
Prime Rentals, LLC	620 E. Woodlawn St.	122084100
Prime Rentals, LLC	5344 Gainor Rd.	521165300
Prime Rentals, LLC	200 Locust St., Unit 29-BN	888051613
Prime Rentals, LLC	1401 N. 29th St.	292154900
Prime Rentals, LLC	7956 Provident St.	501171300
Prime Rentals, LLC	2208 Ruffner St.	131423900
Prime Rentals, LLC	2705 Willits Rd., Unit B	571158542

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Center Rentals, LLC	1312 66th Ave.	493065000
Center Rentals, LLC	2473 77th Ave.	501430800
Center Rentals, LLC	7418 Beverly Rd.	501362100
Center Rentals, LLC	5825 Cedar Ave.	032132300
Center Rentals, LLC	5918 Delancey St.	032021000
Center Rentals, LLC	7922 Eastwood St.	561232600
Center Rentals, LLC	325 E. Cliveden St.	221048700
Center Rentals, LLC	552 E. Woodlawn St.	122082300
Center Rentals, LLC	5929 Irving St.	031100100
Center Rentals, LLC	4904 Knox St.	123185400
Center Rentals, LLC	3127 Levick St.	551022000
Center Rentals, LLC	7023 Limekiln Pike	102059200
Center Rentals, LLC	4433 Marple St.	651109200
Center Rentals, LLC	6127 Musgrave St.	592283700
Center Rentals, LLC	6153 Old York Road	172016923
Center Rentals, LLC	169 W. Seymour St.	123058300
Center Rentals, LLC	5004 Wayne Ave.	133094000
Center Rentals, LLC	7967 Woolston Ave.	502071700
East Rentals, LLC	6334 Theodore St.	402252300
East Rentals, LLC	2504 Claymont St.	404156240
East Rentals, LLC	849 Scattergood St.	351164700
East Rentals, LLC	1943 Penfield St.	101382300
East Rentals, LLC	7146 Oakland St.	542383300
East Rentals, LLC	5619 N. 16th St.	172123700
East Rentals, LLC	7133 Large St.	542250400
East Rentals, LLC	516 E. Washington Ln.	592139700
East Rentals, LLC	6737 Dorel St.	406340600
East Rentals, LLC	5205 Catherine St.	462094700
East Rentals, LLC	3131 Belgreen Ter.	663088200
East Rentals, LLC	6028 Augusta St.	531252700
East Rentals, LLC	6037 Belden St.	531304100
Moxie Brothers, LLC	5918 Woodbine Ave. (3)	522175500
Moxie Brothers, LLC	212 W. Mount Pleasant Ave. (3)	223182700
Moxie Brothers, LLC	6416-20 W. Girard Ave. (3)	343026600
Moxie Brothers, LLC	325 Loney St. (3)	631279400
Moxie Brothers, LLC	4702 Greene St. (3)	123158900
Moxie Brothers, LLC	947 E. Johnson St. (3)	221015200
Moxie Brothers, LLC	501-23 Armstrong St. (3)	882918515
Moxie Brothers, LLC	221 Delmar St. (3)	212296011
Moxie Brothers, LLC	3118 Brighton St. (2)	551352500
Maritime Exchange for the Delaware River and Bay	240-242 Cherry St.	883501500

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Maritime Exchange for the Delaware River and Bay	127-131 North 3rd St.	883501000
26 E Oregon Ave LP	26 Oregon Ave.	882682185
Nicholas Lucidonio	39 Oregon Ave.	882682190
Anthony Lucidonio	40 Oregon Ave.	882682180
Anthony Lucidonio	1701-07 S. 4th St.	884340150
1301 Wolf LLC	1301 Wolf St.	394297900
Apex Investments, LLC	1819 Sigel St.	481034200
Apex Investments, LLC	7829 Saturn Pl.	405872800
Apex Investments, LLC	7936 Mars Pl	405890028
PM Investments	1404 S. 27th St.	364295000
PM Investments	1406 S. 27th St.	364295100
PM Investments	2224 McClellan St.	482015200
PM Investments	2213 E. Harold St.	314184600
PM Investment Properties	2613 S. Jessup St.	394199170
PM Investment Properties	2745 S. Beulah St.	395203500
PM Investment Properties	1503 S. 26th St.	364209000
PM Investment Properties	2643 Dickinson St.	364243400
PM Property Investments L	2634 Dickinson St.	364244400
PM Investment Properties	2301 Tasker St.	364062700
PM Investment Properties	1419 S. 20th St.	263228500
Phi Chi Housing Inc.	1025 Spruce St.	881041615
Parkway Village Inc.	570 N. 23rd Street	881070300
Constance Smukler, Joseph Smukler	202-10 W Rittenhouse Square Unit: 3005	888085383
Constance Smukler, Joseph Smukler	202-10 W Rittenhouse Square Unit: 3006	888085385
Barbara Goldenberg, Carl A. Goldenberg	1830 Rittenhouse Square, Unit: 9B	888081764
Alan D. Fuchs, Carol B. Fuchs	210 W. Washington Sq., Unit: 2N	888059180
AYER2E LP	210 W, Washington Sq., Unit: 2E	888059176
Amy S. Cohen, Joanne L. Cohen, Jane Millner	202-10 W. Rittenhouse Square, Unit: 2405	888085293
Estate of Doris Samitz, Phyllis Samitz, Trustee, Karen Kress Weisbord, Trustee, and Norman Leibovitz, Trustee	224-30 W Rittenhouse Sq. Unit: 805	888081084
Mar-Vick-Bren Inc.	5101-49 Unruh Ave.	884180500
Jack Bienenfeld & Michael Bienenfeld Trustees for the 2011 Irrevocable Trust for family of Henry and Helen Bienenfeld 90%. Helen Bienenfeld 10%.	851 Red Lion Road	881199500

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Jack Bienenfeld & Michael Bienenfeld Trustees for the 2011 Irrevocable Trust for family of Henry and Helen Bienenfeld 90%. Henry Bienenfeld 10%.	824-34 Red Lion Road	881196500
Jack Bienenfeld & Michael Bienenfeld Trustees for the 2011 Irrevocable Trust for family of Henry and Helen Bienenfeld 90%. Henry Bienenfeld 10%.	1170-90 Surrey Rd.	881229000
Jack Bienenfeld & Michael Bienenfeld Trustees for the 2011 Irrevocable Trust for family of Henry and Helen Bienenfeld 80%. Jack Bienenfeld 20%.	1801 Winchester	881176825
Jack Bienenfeld & Michael Bienenfeld Trustees for the 2011 Irrevocable Trust for family of Henry and Helen Bienenfeld 80%. Jack Bienenfeld 20%.	1851 Winchester	881176850
Red Lion Central Management Co. General Partner of JB&C a PA Limited Partnership.	720 Red Lion Rd.	882397610
Jack Bienenfeld & Michael Bienenfeld Trustees for the 2011 Irrevocable Trust for family of Henry and Helen Bienenfeld.	730-746 Red Lion Rd.	882397600
Jack Bienenfeld & Michael Bienenfeld Trustees for the 2011 Irrevocable Trust for family of Henry and Helen Bienenfeld 78%, B & J a PA LP 20%, Red Lion Inc. 1%, HB Management Company LLC 1%	1900 Grant Ave.	882069505
Galman Group Ltd	6100 Henry Ave. Unit: 3L	888210037
Canterbury Associates Ltd	33 Roumfort Rd.	881042500
Len-Nor Realty Assoc Ltd	7412-20 Stenton Ave.	881046500
Audubon Estates Partners, Ltd	450 Byberry Rd.	881201500
Sedgwick Station Partners	351 E. Mt. Pleasant Ave.	881096500
Westfield Partners	2237 Bryn Mawr Ave.	881155900
Stenton Assoc	1051-61 Easton Rd.	881154000
Galman Road Corp	6100 Crescentville Rd.	611000800
Adams Run Associates Ltd	155 E. Godfrey Ave.	881216525
Galman Dupont Apts L P	6100 Henry Ave. Unit 1B	888210002
Galman Dupont Apts L P	6100 Henry Ave. Unit 1C	888210003
Galman Dupont Apts L P	6100 Henry Ave. Unit 1M	888210006
Galman Dupont Apts L P	6100 Henry Ave. Unit 1N	888210007

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Galman Dupont Apts L P	6100 Henry Ave. Unit 1O	888210008
Galman Dupont Apts L P	6100 Henry Ave. Unit 2B	888210011
Galman Dupont Apts L P	6100 Henry Ave. Unit 2G	888210016
Galman Dupont Apts L P	6100 Henry Ave. Unit 2I	888210018
Galman Dupont Apts L P	6100 Henry Ave. Unit 2L	888210021
Galman Dupont Apartments	6100 Henry Ave. Unit 2N	888210023
Galman Dupont Apartments	6100 Henry Ave. Unit 2O	888210024
Galman Dupont Apts L P	6100 Henry Ave. Unit 3J	888210035
Galman Dupont Apartments	6100 Henry Ave. Unit 4B	888210043
Arnold Galman, Sandra Galman	6100 Henry Ave. Unit 4J	888210051
Sandra Galman	6100 Henry Ave. Unit 4P	888210057
Galman Dupont Apts L P	6100 Henry Ave. Unit 5C	888210060
Galman Dupont Apts L P	6100 Henry Ave. Unit 5F	888210063
Galman Dupont Apts L P	6100 Henry Ave. Unit 5G	888210064
Galman Dupont Apts L P	6100 Henry Ave. Unit 5H	888210065
Galman Dupont Apts L P	6100 Henry Ave. Unit 5I	888210066
Galman Dupont Apartments	6100 Henry Ave. Unit 5N	888210071
Galman Dupont Apts L P	6100 Henry Ave. Unit 5O	888210072
Galman Dupont Apts L P	6100 Henry Ave. Unit 6J	888210083
Galman Dupont Apts L P	6100 Henry Ave. Unit 6L	888210085
Galman Dupont Apts L P	6100 Henry Ave. Unit 6M	888210086
Galman Dupont Apts L P	6100 Henry Ave. Unit 7G	888210096
Galman Dupont Apts L P	6100 Henry Ave. Unit 7I	888210098
Galman Dupont Apts L P	6100 Henry Ave. Unit 7J	888210099
Galman Dupont Apts L P	6100 Henry Ave. Unit 7L	888210101
Galman Dupont Apts L P	6100 Henry Ave. Unit 7M	888210102
Galman Dupont Apts L P	6100 Henry Ave. Unit 1D	888210004
Galman Dupont Apartments	6100 Henry Ave. Unit 6O	888210088
Cutler & Cutler L P	8201 Pine Rd.	881223500
Hampton Gardens Associates	13451-57 Philmont Ave.	881204500
Rose Court Partners	144 W. Allens La.	881048025
Donna Ct Partners LP	631 Dupont St.	881086500
Westmount Investors	265 W. Mount Pleasant Ave.	881047500
Deauville Apartments 2010	6725 Ridge Ave.	881087500
East Coast Cheswick Apart	7949 Ridge Ave.	881090500
Galman Red Lion 2012 L P	10101 Northeast Blvd	881202510
Hancock Square LLC	1015 N. 2nd St.	881006660
400 North Broad Partners	1501-25 Callowhill St.	884062515
400 North Broad Partners	1527-47 Callowhill St.	883800495
400 North Broad Partners	1540 Hamilton St.	884062530
400 North Broad Partners	400 N. Broad St.	884062505
626 North Fifth Partners	626-36 N. 5th St.	056229110

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817 North Third Associates	817-21 N. 3rd St.	884022020
828 North Second Associates.	828-40 N. 2nd St.	884449800
925 North Associates LP	213 Green St.	055153710
925 North Associates LP	215 Green St.	055153810
925 North Associates LP	217 Green St.	055153910
925 North Associates LP	219 Green St.	055154010
925 North Associates LP	201-17 Spring Garden St	884450800
925 North Associates LP	211 Green St.	055153510
JCH Square Properties L L	958 N. 2nd St.	057055600
Liberty Homes of Phila Inc., a PA Corporation	1031 Germantown Ave.	882935053
Poplar East Associates LP	838-52 N. American St.	884021625
1151 Hancock Partners L P	1133 Germantown Ave.	057047600
Andrew Yaffe	1151-53 N. Hancock St.	057041400
1156 Associates L P	1156-60 N. 3rd St.	881006635
ORVO Properties LP	1300 N. Howard St.	881006607
1300 Howard Street Associates	132-38 Master St	182164690
1400 SG Associates LP	1400 Spring Garden St.	782513400
1530 Delaware Associates, Delfront Associates Inc.	1530 S. Chris Columbus Blvd.	882055210
1600 North Broad Associates LP	1600-36 N Broad St.	882938305
1850 Associates L P	1850 S. Chris. Columbus Blvd.	882866000
Manayunk Associates LP	3720-40 Main St.	882763700
LW Townhome Partners LP	233 Poplar St.	881006695
LW Townhome Partners LP	1036 N. Bodine St.	057071205
Sean Conroy	210 W. George St.	057196010
LW Partners III, LP	1021 N. 3rd St.	881006666
LW Partners III, LP	1024 N. 3rd St.	881006634
1118 Front Street LP	1118-30 N. Front St.	884456410
Callahan Ward Oxford LLC	1232 E. Oxford St.	181074400
Callahan Ward Oxford LLC	1234 E. Oxford St.	181074500
Liberty Homes Philadelphia, Inc.	159-63 Laurel St.	057173300
Third Church LP	1028-34 N. 3rd St.	883018710
Ponte Partners LP	943 N. 2nd St.	881006604
Northern Liberties Development	1043 Germantown Ave.	881006676
Northern Liberties Development	1101 N. 2nd St.	881006671
Northern Liberties Development LP	1102-16 Germantown Ave.	881006701
Northern Liberties Development LP	1102-42 N. 2nd St.	057058600
Northern Liberties Development LP	1108-16 N. Front St.	057023200
Northern Liberties Development LP	1118 Germantown Ave.	881006702
Northern Liberties Development LP	1120 Germantown Ave.	881006703
Northern Liberties Development LP	1122 Germantown Ave.	881006704

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Northern Liberties Development LP	1124 Germantown Ave.	881006705
Northern Liberties Development LP	1125 Germantown Ave.	881006707
Northern Liberties Development LP	1126-34 Germantown Ave.	881006706
Northern Liberties Development LP	1127 Germantown Ave.	881006708
Northern Liberties Development LP	1127-29 N. American St.	057063200
Northern Liberties Development LP	1129 Germantown Ave.	881006709
Northern Liberties Development LP	1131 Germantown Ave.	881006710
Northern Liberties Development LP	1131 N. American St.	057063300
Northern Liberties Development LP	1133 N. American St.	057063400
Northern Liberties Development LP	1135 N. American St.	057063500
Northern Liberties Development LP	1137 N. American St.	057063600
Northern Liberties Development LP	1144 N. 2nd St.	057058700
Northern Liberties Development LP	1146 N. 2nd St.	057058800
Northern Liberties Development LP	125 W. Allen St.	057175400
Northern Liberties Development LP	137 West Allen St.	057175900
Northern Liberties Development LP	138 W. Wilkey St.	057181400
Northern Liberties Development LP	140-46 W. Wilkey St.	057181510
Northern Liberties Development LP	152 W. Wilkey St.	057182100
Northern Liberties Development LP	156 W. Wilkey St.	057182300
River View Development Co.	1100 S. Chris. Columbus Blvd.	884001007
Dickinson Square Associates	1500 S. Chris Columbus Blv	883504600
Onyx Environmental Serv.	3100 Hedley St.	884211200
Hall, Amanda S.; Matanovic, Stephen	819 Fitzwater St.	023218900
Boulevard Autogroup LLC d/b/a Barbera's Autoland	7800-7804 E. Roosevelt	882173505
Boulevard Autogroup LLC d/b/a Barbera's Autoland	7810 E. Roosevelt	882173500
Boulevard Autogroup LLC d/b/a Barbera's Autoland	7950-60 E. Roosevelt	882740905
Boulevard Autogroup LLC d/b/a Barbera's Autoland	7958 E. Roosevelt	882740900
Boulevard Autogroup LLC d/b/a Barbera's Autoland	8012 E. Roosevelt	562460100
Broad Street Investments	918 N. Broad St.	881439500
High Street Properties	219 E. High St.	881439400
Oxford Investments LP	1917-23 W. Oxford	881439750
Minsec Properties LP	600 E. Luzerne St. LAND	881439801
Minsec Properties LP	600 E. Luzerne St. BLDG	881439802
Bainbridge Properties LLC	1211-13 Bainbridge St.	881002290
Bainbridge Properties LLC	1215-17 Bainbridge St.	884417210
Bainbridge Properties LLC	1219-23 Bainbridge St.	881002297
Germantown Realty Investment	200-20 W. Cheltenham Ave	882938075

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Freedom Square Realty LP	5101-27 Germantown Ave.	882038125
OYR Realty Partners LP	5201 Old York Rd. Unit 1	883084801
OYR Realty Partners LP	5201 Old York Rd. Unit 2	883084802
OYR Realty Partners LP	5201 Old York Rd. Unit 3	883084803
OYR Realty Partners LP	5201 Old York Rd. Unit 4A	883084804
OYR Realty Partners LP	5201 Old York Rd. Unit 4B	883084805
Courtney R. Travis; Marlon F. Travis	329 S. 17th St.	081166705
Marlon F. Travis	1825 Fitzwater St.	301092100
Marlon Travis; Courtney Yoder	2125 Fitzwater St.	302043800
Marlon Travis; Courtney Yoder	2127 Fitzwater St.	302044000
Marlon F. Travis	2429 Madison Sq	302108900
Marlon Travis	2123 Walnut St.	881026550
1302 Associates LLC	1302 Pine St.	881510500
1302 Associates LLC	1713 Tasker St.	365372400
1302 Associates LLC	1620 S. 18th St.	363174600
Soso Associates LLC	1820 Fitzwater St.	301102400
Soso Associates LLC	1822 Fitzwater St.	301102500
Soso Associates LLC	1447 S. Chadwick St.	365167400
Jean Paul Gulle	1339 E. Carey St.	331247500
Jean Paul Gulle	1424 Imogene St.	234034000
Jean Paul Gulle	1522 Womrath St.	232007800
Jean Paul Gulle	1628 Fillmore St.	232185100
Jean Paul Gulle	1639 Foulkrod St.	232179000
Jean Paul Gulle	1666 Fillmore St.	232186400
Jean Paul Gulle	1671 Granite St.	622084300
Jean Paul Gulle	1701 Brill St.	622152600
Jean Paul Gulle	1715 Bridge St.	622112100
Jean Paul Gulle	1745 Scattergood St.	622135400
Jean Paul Gulle	1779 Scattergood St.	622137100
Jean Paul Gulle	1806 E. Thayer St.	452062100
Jean Paul Gulle	1818 E. Thayer St.	452062700
Jean Paul Gulle	1822 E. Thayer St.	452062900
Jean Paul Gulle	1836 Pear St.	232083800
Jean Paul Gulle	1840 E. Pacific St.	452163000
Jean Paul Gulle	1842 E. Madison St.	452010200
Jean Paul Gulle	1848 E. Vendango St.	452143400
Jean Paul Gulle	1857 Clarence St.	452122700
Jean Paul Gulle	1864 Clarence St.	452118200
Jean Paul Gulle	1866 Clarence St.	452118300
Jean Paul Gulle	1890 Haworth St.	622018900
Jean Paul Gulle	1913 Berkshire St.	232033600
Jean Paul Gulle	1913 Briggs St.	232020400

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Jean Paul Gulle	1914 Briggs St.	232018700
Jean Paul Gulle	1915 Auth St.	232017100
Jean Paul Gulle	1915 Berkshire St.	232033700
Jean Paul Gulle	1917 Berkshire St.	232033800
Jean Paul Gulle	1920 Pratt St.	622053400
Jean Paul Gulle	1924 Clarence St.	452119500
Jean Paul Gulle	1927 E. Ontario St.	452084100
Jean Paul Gulle	1932 Haworth St.	622020700
Jean Paul Gulle	1958 Pratt St.	622054900
Jean Paul Gulle	2004 E. Elkhart St.	252216900
Jean Paul Gulle	2028 Carver St.	411043000
Jean Paul Gulle	2030 Anchor St.	411055500
Jean Paul Gulle	2036 E. Cheltenham Ave.	411068900
Jean Paul Gulle	2054 E. Atlantic St.	452132200
Jean Paul Gulle	2055 Pickwick St.	452181100
Jean Paul Gulle	2056 Carver St.	411044100
Jean Paul Gulle	2060 E. Venango St.	452147500
Jean Paul Gulle	2060 E. Victoria St.	452157500
Jean P. Gulle	2061 Carver St.	411050400
Jean Paul Gulle	2062 E. Victoria St.	452157600
Jean P. Gulle	2064 Carver St.	411044500
Jean Paul Gulle	2066 E. Venango St.	452147800
Jean P. Gulle	2067 Carver St.	411050700
Jean Paul Gulle	2067 E. Lippincott St.	252284900
Jean Paul Gulle	2077 Carver St.	411051200
Jean Paul Gulle	2078 Clarence St.	452122000
Jean P. Gulle	2079 Carver St.	411051300
Jean Paul Gulle	2081 Pickwick St.	452182400
Jean Paul Gulle	2081 Scattergood St.	622139000
Jean Paul Gulle	2082 Anchor St.	411057700
Jean Paul Gulle	2083 Carver St.	411051500
Jean Paul Gulle	2084 E. Atlantic St.	452133700
Jean Paul Gulle	2085 Kingston St.	452142000
Jean Paul Gulle	2110 Anchor St.	411058600
Jean Paul Gulle	2110 Carver St. (2 units)	411046300
Jean P. Gulle	2118 Scattergood St.	622131300
Jean Paul Gulle	2119 Carver St.	411052800
Jean P. Gulle	2127 Betts St.	411002100
Jean P. Gulle	2127 Sanger St.	411040800
Jean Paul Gulle	2133 E. Stella St.	252202000
Jean P. Gulle	2134 Fraley St.	411026300
Jean Paul Gulle	2136 Kennedy St.	411005300

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Jean Paul Gulle	2139 Anchor St.	411066200
Jean Paul Gulle	2140 Scattergood St.	622132400
Jean P. Gulle	2142 Anchor St.	411060200
Jean Paul Gulle	2142 W. Spencer St.	171259100
Jean Paul Gulle	2144 Anchor St.	411060300
Jean Paul Gulle	2148 Carver St.	411048200
John P. Gulle	2267 Kennedy St.	453388700
Jean P. Gulle	2434 Duncan St.	231008600
Jean Paul Gulle	245 W. Wellens St.	422234500
Jean Paul Gulle	262 W. Duncannon	422217300
Jean Paul Gulle	3035 Janney St.	252405200
Jean Paul Gulle	3036 Amber St.	252448400
Jean Paul Gulle	3056 E. St.	071557800
Jean Paul Gulle	3064 Agate St.	252344200
Jean Paul Gulle	3064 E St.	071558200
Jean Paul Gulle	3066 Agate St.	252344300
Jean Paul Gulle	3067 Janney St.	252406600
Jean Paul Gulle	3068 Agate St.	252344400
Jean Paul Gulle	3069 Janney St.	252406700
Jean Paul Gulle	3070 Agate St.	252344500
Jean Paul Gulle	3074 Agate St.	252344700
Jean Paul Gulle	3111 Memphis St.	251497400
Jean Paul Gulle	3179 Jasper St.	252532700
Jean Paul Gulle	3304 Amber St.	452236200
Jean Paul Gulle	3307 Potter St.	331421800
Jean Paul Gulle	3351 Potter St.	331424000
Jean Paul Gulle	3452 Joyce St.	452298800
Jean Paul Gulle	3626 Jasper St.	452388000
Jean Paul Gulle	3845 Frankford Ave.	452270300
Jean Paul Gulle	3908 Arcadia St.	453162600
Jean Paul Gulle	3925 Arcadia St.	453165700
Jean Paul Gulle	3929 Arcadia St.	453165900
Jean Paul Gulle	3946 Coral St.	453169200
Jean Paul Gulle	4144 Orchard St.	232248400
Jean Paul Gulle	4255 Tackawanna St.	232344900
Jean Paul Gulle	4313 Elizabeth St.	234250600
Jean Paul Gulle	434 Caskey St.	072260300
Jean Paul Gulle	440 Roselyn St.	612174000
Jean Paul Gulle	4549 Hurley St.	421443800
Jean Paul Gulle	4556 Mulberry St.	232307800
Jean Paul Gulle	4567 Ditman St.	232364200
Jean Paul Gulle	4616 Hurley St.	421438000

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Jean Paul Gulle	4651 Worth St.	232404800
Jean Paul Gulle	4719 D St.	421470500
Jean Paul Gulle	4725 Salem St.	232507400
Jean Paul Gulle	4806 Stenton Ave.	121209200
Jean P. Gulle	4811 Alcott St.	411090000
Jean P. Gulle	4813 E. Cheltenham Ave.	411081300
Jean Paul Gulle	4813 Rosalie St.	411087500
Jean Paul Gulle	4814 Rosalie St.	411084500
Jean P. Gulle	4819 Rosalie St.	411087800
Jean Paul Gulle	5020 Torresdale Ave.	622449900
Jean Paul Gulle	5035 Cottage St.	622380800
Jean Paul Gulle	5104 Tulip St.	622458500
Jean Paul Gulle	5110 Torresdale Ave.	622451600
Jean Paul Gulle	5124 Leiper St.	621473400
Jean Paul Gulle	5206 Duffield St.	622239800
Jean Paul Gulle	5209 Burton St.	622431500
Jean Paul Gulle	5210 Tulip St.	622460500
Jean Paul Gulle	5221 Burton St.	622131600
Jean Paul Gulle	5219 Hawthorne St.	622260200
Jean Paul Gulle	5223 Hawthorne St.	622260400
Jean Paul Gulle	5225 Burton St.	622432400
Jean Paul Gulle	5229 Hawthorne St.	622260700
Jean Paul Gulle	5239 Akron St.	621433200
Jean Paul Gulle	524 Alcott St.	352053000
Jean Paul Gulle	5281 Burton St.	622435200
Jean P. Gulle	5307 Glenloch St.	622525300
Jean Paul Gulle	5314 Hedge St.	622233500
Jean Paul Gulle	5321 Hedge St.	622235900
Jean Paul Gulle	5322 Hedge St.	622233900
Jean Paul Gulle	5323 Hedge St.	622236000
Jean Paul Gulle	5326 Glenloch St.	622420300
Jean Paul Gulle	5336 Hedge St.	622234600
Jean Paul Gulle	538 Cheltenham Ave.	351293800
John P. Gulle	5513 Torresdale Ave.	411304900
Jean Paul Gulle	5531 Torresdale Ave.	411305600
Jean Paul Gulle	5534 Torresdale Ave.	411281800
Jean Paul Gulle	5946 Colgate St.	352273400
Jean Paul Gulle	6025 Lambert St.	172416700
Jean Paul Gulle	818 E. Woodlawn St.	122086300
Jean Paul Gulle	896 Sanger St.	351202400
Real-Vest Holdings, L.P.	1909 S 22nd St.	482184900
Real-Vest Holdings, L.P.	2204 S. 56th St.	402001400

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Real-Vest Holdings, L.P.	2553 S. 61st St.	402058500
Real-Vest Holdings, L.P.	2555 S. 61st St.	402058600
Real-Vest Holdings, L.P.	2611 S. 62nd St.	402105800
Real-Vest Holdings, L.P.	5849 Brush Rd.	591230600
Real-Vest Holdings, L.P.	2033 S. Bucknell St.	482293800
Real-Vest Holdings, L.P.	5845 N. Camac St.	493164600
Real-Vest Holdings, L.P.	2515 S. Dewey St.	402072100
Real-Vest Holdings, L.P.	5312 Lena St.	122131900
Real-Vest Holdings, L.P.	736 Mifflin St.	393004100
Real-Vest Holdings, L.P.	2118 W. Pacific St.	131029000
Real-Vest Holdings, L.P.	1821 Sigel St.	481034300
Glenmoore Holdings, L.P.	2512 S. 71st St.	404001420
Glenmoore Holdings, L.P.	1772 S. Avondale St.	401187100
Glenmoore Holdings, L.P.	2611 Bonaffon St.	406071400
Glenmoore Holdings, L.P.	6820 Chester Ave.	403239800
Glenmoore Holdings, L.P.	6646 Dorel St.	406348700
Glenmoore Holdings, L.P.	5838 Elmwood Ave.	402232100
Glenmoore Holdings, L.P.	2051 Emily St.	481115900
Glenmoore Holdings, L.P.	2517 S. Felton St.	402114900
Glenmoore Holdings, L.P.	6713 Guyer Ave.	406311800
Glenmoore Holdings, L.P.	2539 Hobson St.	406081500
Glenmoore Holdings, L.P.	2614 Massey St.	406122400
Glenmoore Holdings, L.P.	2631 Massey St.	406117100
Glenmoore Holdings, L.P.	7042 W. Passyunk Av.	406303200
Glenmoore Holdings, L.P.	7043 Reedland St.	406211200
Glenmoore Holdings, L.P.	2914 S. Robinson St.	402099000
Glenmoore Holdings, L.P.	2604 S. Shields St.	406031500
Glenmoore Holdings, L.P.	2626 Sylmar St.	406132500
Glenmoore Holdings, L.P.	5833 Theodore St.	402243700
Magenta Holdings, L.P.	7400 Drexel Rd.	343208800
Magenta Holdings, L.P.	7402 Drexel Rd.	343208900
Magenta Holdings, L.P.	7404 Drexel Rd.	343209000
Magenta Holdings, L.P.	7401 Woodbine Ave.	871157950
Optivest Holdings LLC	1755 S. Hicks	365076000
Optivest Holdings LLC	1816 Sigel St.	481043700
Optivest Holdings LLC	1915 Dudley St.	481084600
Optivest Holdings LLC	2010 Mercy St.	481126500
Optivest Holdings LLC	2023 Mercy St.	461123400
Optivest Holdings LLC	2081 Albright St.	452188000
Optivest Holdings LLC	2123 S. Beechwood	482167800
Optivest Holdings LLC	2242 McClellan St.	482016100
Optivest Holdings LLC	2428 S. Edgewood St.	402036700

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Optivest Holdings LLC	2515 S. 61st St.	402056600
Optivest Holdings LLC	2516 Massey St.	406119200
Optivest Holdings LLC	2520 S. 62nd St.	402111000
Optivest Holdings LLC	2521 S. Hobson St.	406080900
Optivest Holdings LLC	2534 S. 64th St.	406000300
Optivest Holdings LLC	2545 Bonaffon St.	406069900
Optivest Holdings LLC	2607 Carroll St.	406104000
Optivest Holdings LLC	2646 Carroll St.	406112100
Optivest Holdings LLC	2649 Shields	406027600
Optivest Holdings LLC	5421 Thomas Ave.	513081800
Optivest Holdings LLC	5533 Whitby Ave.	513120000
Optivest Holdings LLC	5622 Willows Ave.	513219300
Optivest Holdings LLC	5636 Warrington Ave.	514062900
Optivest Holdings LLC	5837 Larchwood Ave.	604195300
Optivest Holdings LLC	5928 Greenway Ave.	401130500
Optivest Holdings LLC	6324 Dicks Ave.	402270700
Optivest Holdings LLC	2513 S. 61st St.	402056500
Optivest Holdings LLC	2518 S. 61st St.	402064200
Optivest Holdings LLC	2522 Bonaffon St.	406075000
Optivest Holdings LLC	403 Hoffman St.	392005600
Optivest Holdings LLC	6157 Elmwood St.	402222400
Optivest Holdings LLC	6538 Guyer St.	406321900
Optivest Holdings LLC	6725 Regent St.	403110400
Cash For Homes Properties	2106 S. Opal St.	481312400
Cash For Homes Properties	2520 S. Robinson	402093300
Cash For Homes Properties	2544 Bonaffon St.	406075810
Cash For Homes Properties	2612 S. 61st St.	402066900
Cash For Homes Properties	2623 Hobson St.	406083900
David Coletta	2643 S. 67th St.	406039800
David Coletta	5658 Warrington St.	514064000
David Coletta	6864 Guyer Ave.	406331400
David Coletta	2542 S. Robinson St.	402094300
David Coletta	246 S. Felton St.	031202200
David Coletta	2562 Shields St.	406031200
David Coletta	5642 Ridgewood Ave.	513253900
David Coletta	6355 Buist Ave.	402260400
David Coletta	6518 Dorel St.	406344900
David Coletta	6524 Dicks Ave.	406286400
David Coletta	6540 Dorel St.	406346000
David Coletta	6716 Paschall Ave.	403172600
David Coletta	6748 Paschall Ave.	403174200
David Coletta	5711 Ludlow St.	604009000

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David Coletta	5713 Ludlow St.	604009100
David Coletta	5715 Ludlow St.	604009200
David Coletta	5717 Ludlow St.	604009300
David Coletta	5719 Ludlow St.	604009400
David Coletta	2601 S. 68th St.	406091700
David Coletta	2624 Carroll St.	406111100
David Coletta	2627 Carroll St.	406105000
David Coletta	4729 Vista St.	651036100
David Coletta	5764 Colgate St.	351320100
David Coletta	6118 Reedland St.	402205800
David Coletta	6858 Guyer Ave.	406331100
David Coletta	5515 Ridgewood St.	513243100
David Coletta	5829 Chester Ave.	401114600
David Coletta	6736 Guyer Ave.	406326900
David Coletta	6918 Garman St.	406267500
Reserve Properties LLC	1323 N. Allison St.	041325500
Reserve Properties LLC	1625 N. Felton Ct.	342337400
Reserve Properties LLC	2639 S. Massey St.	406117500
Reserve Properties LLC	2850 Aramingo Ave.	251469500
Reserve Properties LLC	5612 Lansdowne Ave.	043178200
Reserve Properties LLC	5623 Catharine St.	463096100
Reserve Properties LLC	6346 Dicks Ave.	402271800
Reserve Properties LLC	2513 S. Dewey St.	402072000
Reserve Properties LLC	2517 Carroll St.	406101600
Reserve Properties LLC	2520 Carroll St.	406107800
Reserve Properties LLC	2553 Hobson St.	406082200
Reserve Properties LLC	2609 S. Dewey St.	402074800
Reserve Properties LLC	2637 S. Dewey St.	402076100
Reserve Properties LLC	2644 Hobson St.	406089400
Reserve Properties LLC	6111 Harley Ave.	402286100
Reserve Properties LLC	6154 Grays Ave.	402158500
Reserve Properties LLC	1510 Lindenwood Ave.	512065600
Reserve Properties LLC	1824 McClellan	481024900
Reserve Properties LLC	1949 S. Bonsall St.	482273500
Reserve Properties LLC	2515 Bonaffon St.	406068600
Reserve Properties LLC	2547 S. 67th St.	406036900
Reserve Properties LLC	2602 Muhlfeld St.	406159300
Reserve Properties LLC	5927 Cedar Ave.	032135400
Reserve Properties LLC	6133 Elmwood Ave.	402221200
Reserve Properties LLC	6445 Chelwynde Ave.	406270900
Reserve Properties LLC	6935 Chelwynde Ave.	406273000
Reserve Properties LLC	1619 N. 61st St.	342245000

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Reserve Properties LLC	2546 S. 66th St.	406018600
Reserve Properties LLC	2608 S. Robinson St.	402095700
Reserve Properties LLC	2609 Hobson St.	406083200
Reserve Properties LLC	2623 S. 62nd St.	402106400
Reserve Properties LLC	2641 S. Shields St.	406027200
Reserve Properties LLC	5836 Dickens Ave.	402239500
Reserve Properties LLC	5923 Walton Ave.	032163200
Reserve Properties LLC	6734 Guyer Ave.	406326800
Artisan Property Group, LP	118 N 59th	042113800
Artisan Property Group, LP	1460 N. 58th	043139800
Artisan Property Group, LP	1639 N. 61st	342246000
Artisan Property Group, LP	1756 Georges Lane	521354200
Artisan Property Group, LP	1762 S. 65th	403002200
Artisan Property Group, LP	215 N. 59th	042236800
Artisan Property Group, LP	2519 S. Robinson St.	402086500
Artisan Property Group, LP	2524 Carroll St.	406108000
Artisan Property Group, LP	2537 Ashford St.	404136500
Artisan Property Group, LP	2602 Shields St.	406031400
Artisan Property Group, LP	2616 Muhlfeld St.	406160000
Artisan Property Group, LP	2640 Hobson St.	406089200
Artisan Property Group, LP	2710 S. 70th	406144000
Artisan Property Group, LP	2930 S. Dewey St.	402085300
Artisan Property Group, LP	2975 Weikel St.	252383200
Artisan Property Group, LP	3089 Agate St.	252333300
Artisan Property Group, LP	5445 Willows Ave.	513204000
Artisan Property Group, LP	5511 Locust St.	604051100
Artisan Property Group, LP	5631 Catharine St.	463096500
Artisan Property Group, LP	5822 Ellsworth St.	033142400
Artisan Property Group, LP	5862 Christian St.	033062700
Artisan Property Group, LP	5910 Christian St.	033063300
Artisan Property Group, LP	6035 Elmwood Ave.	402218600
Artisan Property Group, LP	6204 Larchwood Ave.	032101800
Artisan Property Group, LP	6432 Garman St.	406265700
Artisan Property Group, LP	6625 Guyer Ave.	406309700
Artisan Property Group, LP	6857 Guyer Ave.	406317200
Artisan Property Group, LP	6905 Chelwynde Ave.	406271400
Artisan Property Group, LP	6914 Garman St.	406267300
Artisan Property Group, LP	6926 Reedbird Pl.	406597600
Artisan Property Group, LP	7352 Garman St.	404308300
Artisan Property Group, LP	7355 Buist Ave.	404282800
Artisan Property Group, LP	8834 Cottage St.	652232018
Pine Spruce Associates	1826 Pine St.	881533400

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Pine Spruce Associates	1828 Pine St.	881533500
Pine Tree Development LP	1520 Pine St.	881530800
2301 North Broad St. Associates, LP	2301-03 N. Broad St.	881427000
2300 N. Park Assoc.	2300 N. Park Ave.	371291801
2300 N. Park Assoc.	2302 N. Park Ave.	381291901
2300 N. Park Assoc.	2304 N. Park Ave.	371292001
Paul Boehringer	2200 Fairmount Ave.	881808900
Joseph Spina	2931 Harper St.	292176500
Joseph Spina	2425 E. Norris	313006700
Joseph Spina	1222 E. Susquehanna	181238100
Joseph Spina	1224 E. Susquehanna	181238200
Joseph Spina	2513 E. Norris	313008200
Joseph Spina	939 N. Bambrey	291344900
Joseph Spina Jr	1726 Green #3	888150079
Joseph Spina	2406 E. York	313148000
Joseph Spina	1427 S. Carlisle	365019300
Joseph Spina & Christopher DeCaro	1307 S. Carlisle	365018400
Joseph Spina & Joseph Bernstwin	1206 S. Carlisle	365026100
Joseph Spina	1912 E. Albert St.	314192800
Joseph Spina	1915 E. Harold St.	314181200
John Dunphy Jr	590 Jamestown	213130600
Joseph R. Spina & John J. Dunphy	2559 E. Dauphin	313096300
Carlton LLC	1506 S. 18th St.	363171700
Joel Schmitt and Joseph Spina	2811 Cambridge	292015400
Joel W. Schmitt & Joseph R. Spina Jr	811 Cameron	151379200
Joel Schmitt & Joseph Spina	823 S. 60th	033199800
Joseph Spina	1840 Memphis	181465000
Joseph Spina	1426 E. Oxford	181078300
Museum Associates LP	1709 Spring Garden	881580400
Museum Associates LP	1722 Green St.	881801790
Museum Club LP	1624 Green	881801210
Museum Club LP	1715 Spring Garden	881580000
Museum Club LP	1720 Green	152028430
Museum Club LP	1826 Fairmount	152124210
Museum Club LP	1828 Fairmount	152124310
Museum Club LP	1835 North St.	152102600
Museum Club LP	1837 North St.	152102700
Museum Club LP	1839 North St.	152102800
Museum Club LP	607 N. 16th	084114310
Museum Club LP	1713-29 Brandywine St. Unit: 8	888152008
Museum Club LP	1713-29 Brandywine St. Unit: 9	888152009
Museum Club LP	1713-29 Brandywine St. Unit: 10	888152010

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Museum Club LP	1713-29 Brandywine St. Unit: 11	888152011
Museum Club LP	1713-29 Brandywine St. Unit: 12	888152012
Museum Club LP	1713-29 Brandywine St. Unit: 13	888152013
Museum Club LP	1713-29 Brandywine St. Unit: 14	888152014
Museum Club LP	2101 Green St.	152044030
1514 Associates LP	1514 Green St.	881800600
2501 Meredith LLC	2501 Meredith St.	152213200
Spring Garden Club LP	2008 Spring Garden St. Unit: 2	888153962
Pine Tree Development LP	1520 Pine St.	881530800
Ashton Holdings LLC	751 S. 15th	301269700
Ashton Holdings LLC	753 S. 15th St.	301269800
Joseph Spina and Kevin Mathisen	5402 Woodcrest	522137500
Joseph Spina and Kevin Mathisen	1917 Page St.	321164100
Joseph Spina and Kevin Mathisen	1821 W. Cabot St.	471058200
2246 Sydenham St LLC	2246 N. Sydenham St.	161051000
Gratz Street Condo LLC	1802 Master St.	471107910
Gratz Street Condo LLC	2047 Turner St.	472043410
Gratz Street Condo LLC	1818 Seybert St.	471084010
Gratz Street Condo LLC	1723 Master St.	471112810
Gratz Street Condo LLC	2207 N. 16th St.	161065600
Gratz Street Condo LLC	1226 N. 16th St.	471222700
Gratz Street Condo LLC	2041 N. Lambert St.	322031901
Gratz Street Condo LLC	1509 W. Thompson St.	471067800
Gratz Street Condo LLC	1429 Poplar St.	471000610
KDM PHA LLC	2012 N. 32nd St.	323324901
KDM PHA LLC	3033 W. Berks St.	323032801
KDM PHA LLC	3038 W. Berks St.	323025701
KDM PHA LLC	3112 W. Berks	323027001
KDM PHA LLC	3000 Euclid Ave.	323012102
KDM PHA LLC	3021 Euclid Ave.	323018301
KDM PHA LLC	3104 Euclid Ave.	323014401
KDM PHA LLC	3133 Euclid Ave.	323021701
KDM PHA LLC	3118 W. Montgomery	324082101
KDM PHA LLC	2941 W. Norris St.	323077501
KDM PHA LLC	3218 W. Norris St.	323074601
KDM PHA LLC	3041 Page St.	323097101
KDM PHA LLC	3118 W. Wilt St.	323010601
KDM PHA LLC	3120 W. Wilt St.	323010701
KDM PHA LLC	3124 W. Wilt St.	323010901
KDM PHA LLC	2335 N. 30th St.	282062901
KDM PHA LLC	2345 N. 31st St.	282125301
KDM PHA LLC	2120 N. 32nd St.	323326901

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KDM PHA LLC	2239 N. 33rd	282236401
KDM PHA LLC	3141 W. Arizona St.	282335301
KDM PHA LLC	3213 W. Arizona St.	282336401
KDM PHA LLC	3031 W. Colona St.	282285701
KDM PHA LLC	3031 W. Dakota St.	282307201
KDM PHA LLC	3041 W. Gordon St.	282320901
KDM PHA LLC	2208 N. Natrona	282205901
KDM PHA LLC	2131 Stanley St.	323274101
KDM PHA LLC	2139 Stanley St.	323274501
KDM PHA LLC	2914 Westmont St.	323141801
KDM PHA LLC	2920 Westmont St.	323142101
KDM PHA LLC	3115 Westmont St.	323149001
CRUD LLC	1933 Cecil B. Moore Ave.	472065400
CRUD LLC	1423 W. York St.	161279000
CRUD LLC	1720 W. Seybert	471081610
Estate of Lillian Glenn	2115 N. 18th St.	321221200
Reece Makenzie Unlimited Properties LLC	1826 W. Thompson	471065300
Reece Makenzie Unlimited Properties LLC	1828 W. Thompson	471065400
Mitchell Ripkin	1331 S. Ruby St.	511245900
Mitchell Ripkin	1716 Christian St.	301190200
1031 Corp + Mitchell Ripkin	1918 S. 23rd St.	482257800
Mitch Ripkin	2208 Winton St.	482097300
Mitchell Ripkin	2627 Bonaffon St.	406072200
Mitchell Ripkin	3900 W. Girard Ave.	243220900
Mitchell Ripkin	6040 Trinity St.	401214800
Mitch Ripkin	1212 S. Wilton St.	511213900
Mitch Ripkin	1408 S. Etting St.	364310500
Mitchell Ripkin	1624 S. Marston St.	364334700
Mitchell Ripkin	1724 Catherine St.	301134700
Mitchell Ripkin	2451 Carpenter St.	302226400
Mitchell Ripkin	3802 W. Girard Ave.	243217400
Mitchell Ripkin	3922 W. Girard Ave.	243222000
Mitchell Ripkin	6103 1/2 Harley Ave.	402285700
Mitchell Ripkin	2230 Snyder St.	482073600
Mitch Ripkin	1211 S. Wilton St.	511207300
CAMA SDIRA LLC FBO MITCHELL RIPKIN	3920 W. Girard Ave.	243221900
Mindy Ripkin	765 S. Mole St.	301288000
Mindy Ripkin	2041 Emily St.	481115400
M&M Financial, Inc.	614 S. 59th St.	032201100

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M&M Financial, Inc.	1038 S. Frazier St.	513034700
M&M Financial, Inc.	2052 Emily St.	481121300
M&M Financial, Inc.	2338 N. Broad St.	161003300
M&M Financial, Inc.	2612 Carroll St.	406110500
M&M Financial, Inc.	2636 Berbro St.	404103800
M&M Financial, Inc.	5010 Beaumont St.	511155800
M&M Financial, Inc.	6202 Vine St.	341032300
M&M Financial, Inc.	6204 Vine St.	341032400
M&M Financial, Inc.	2021 Emily St.	481114400
M&M Financial, Inc.	2600 Carroll St.	406109900
M&M Financial, Inc.	2630 S. Fairhill St.	392325100
Thomas Wallace	3130 N. Rosewood	111144800
M&M Financial, Inc.	5916 Windsor St.	034098000
M&M Financial, Inc.	6929 Linmore St.	403331100
M&M Financial, Inc.	6527 Linmore St.	403176300
Blue Star Ventures LLC	918 S. 50th St.	511015500
Blue Star Ventures LLC	3705 N. Broad St.	871200350
Blue Star Ventures LLC	2247 S. Darlen St.	393386400
Blue Star Ventures LLC	3910 W. girard Ave.	243221400
Kater Enterprises L P	745 S. 10th St.	022302810
Equity Trust Company - Custodian FBO Mitch Ripkin IRA	3912 W. Girard Ave.	243221500
Equity Trust Company - Custodian FBO Mitch Ripkin IRA	3916 W. Girard Ave.	243221700
Equity Trust Company - Custodian FBO Mitch Ripkin IRA	3914 W. Girard Ave.	243221600
Mark A. Matthews	4514-16 Pechin St.	871105300
Mark A. Matthews	204 Levering St.	211132200
Mark A. Matthews	391 Lyceum	212099700
Mark A. Matthews	4110 Manayunk Ave.	211341700
707 Chestnut Street Associates, LP	707 Chestnut St.	881301105
1523 Chestnut Street Associates, LP	1523 Chestnut St.	882032610
1517 Walnut Street Associates, LP	1517 Walnut St.	882420600
5215 Frankford Avenue Associates, LP	5215-17 Frankford Ave.	882932400
7221 Frankford Avenue Associates, LP	7221-23 Frankford Ave.	882923426
2620 Cottman Avenue Associates, LP	2620 Cottman Ave.	882240300
1222-24 Walnut Street Associates, LP	1222-24 Walnut St.	882027400
Foulkrod Apartment Ent. Assoc.	1330-46 Foulkrod St.	886614100
South 55th Street LP	800-18 S. 55th St.	886614200
Edgewood Manor Associates II LP	1508 W. Allegheny Ave.	886602600
MW Manor LP	549 Manheim St.	886603500
MW Manor LP	507 Manheim St.	886603400

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MW Manor LP	430 Manheim St.	886603700
2601 N. Broad Street Assn.	2601 N. Broad St. C1	881070710
Brooks School Assoc.	5630-40 Wyalusing Ave.	886651600
Chatham Apartment Assoc. LP	242-52 S. 49th St.	886613700
St. Anthonys Senior Residence	923-29 S. Bonsall St.	886800200
St. Anthonys Senior Residence	930 S. 23rd St.	886800300
St. Anthonys Senior Residence	2307-19 Montrose St.	886800500
St. Anthonys Senior Residence	2343-45 Montrose St.	886800900
St. Anthonys Senior Residence	2302 Montrose St.	886800400
St. Anthonys Senior Residence	2335 Montrose St.	886800700
St. Anthonys Senior Residence	2327-29 Montrose St.	886800600
St. Anthonys Senior Residence	2303 Montrose St.	886801000
St. Anthonys Senior Residence	2339 Montrose St.	886800800
Cecil B. Moore Village Assoc.	1601 W. Oxford St.	471134900
Cecil B. Moore Village Assoc.	1626 N. 16th St.	471228510
Cecil B. Moore Village Assoc.	1607 N. 16th St.	471217200
Cecil B. Moore Village Assoc.	1611 N. 16th St.	471217410
Cecil B. Moore Village Assoc.	1602 N. 16th St.	471227300
Cecil B. Moore Village Assoc.	1615 N. 16th St.	471217610
Cecil B. Moore Village Assoc.	1608 N. 16th St.	471227610
Cecil B. Moore Village Assoc.	1610 N. 16th St.	471227710
Cecil B. Moore Village Assoc.	1612 N. 16th St.	471227800
Cecil B. Moore Village Assoc.	1614 N. 16th St.	471227900
Cecil B. Moore Village Assoc.	1622 N. 16th St.	471228310
Arthur L. & Judith L. Lerner	11005 Philmont Place	582366800
Arthur & Judith Lerner	6930 Oakland St.	542380900
Arthur Lerner & Samuel M. Brownstein	7110 Tulip St.	651294700
Herman D. Neumann	1142 S. 60th St.	033214800
Herman D. Neumann	2814 N. Stillman St.	381092200
Arthur Lerner & Herman D. Neumann	4584 Shelbourne St.	421621700
Arthur Lerner & Herman D. Neumann	531 Foster St.	582170700
Arthur Lerner & Herman D. Neumann	1578 McKinley St.	541076100
Arthur Lerner & Herman D. Neumann	469 Parlin St.	582055900
Arthur Lerner & Herman D. Neumann	1301 Unruh St.	532075600
MJM Financial Services, Inc.	7010 Souder St.	542304900
Steven Stadlen	6409 Buist Ave.	406247610
Michael Realty, Inc.	2745 N. Dover St.	281148700
Arthur Lerner	2916 N. Bailey St.	381175600
Arthur Lerner	1025 Longshore Ave.	532182600
Arthur Lerner	326 S. 56th St.	604218100
Arthur Lerner	2135 Benson St.	562143900
Arthur Lerner	2305 E. Cabot St.	312140400

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PETITIONER	PROPERTY ADDRESS	OPA #
Arthur Lerner	2460 N. Chadwick St.	161139800
Arthur Lerner	3439 Chippendale Ave.	642209900
Arthur Lerner	4527 N. Colorado St.	132153900
Arthur Lerner	1238 Day St.	181031700
Arthur Lerner	5369 Eadom St.	453403700
Arthur Lerner	3537 Germantown Ave.	882931730
Arthur Lerner	3147 Gilham St.	551077200
Arthur Lerner	1117 Glenview St.	532159400
Arthur Lerner	5643 Haddington Ln.	043228800
Arthur Lerner	10808 Heather St.	582492300
Arthur Lerner	1148 Hellerman St.	531121400
Arthur Lerner	1157 Hellerman St.	531131000
Arthur Lerner	4142 Hellerman St.	552105600
Arthur Lerner	4844 Walton Ave.	461083100
Girard Land Trust	2813 N. Broad St.	372287700
Justin Krik	9017 Convent Ave.	572224300
Justin Krik	615 Edison Ave. Unit: 615G	888581399
Arthur Lerner	6339 Farnsworth St.	621534400
Arthur Lerner	1902 Plymouth St.	101308900
Arthur Lerner	4731 Princeton Ave.	651000800
Chadd Neumann	4112 Lancaster Ave.	061084400
Chadd Neumann	1925 W. Somerset St.	111032700
Chadd Neumann	2857 N. 20th St.	111256600
Chadd Neumann	2937 N. 22nd St.	871077700
Chadd Neumann	3222 N. 25th St.	381072600
Arthur Lerner & Stephen Weiss	12915 Medford Rd.	663265100
Steve Weiss	3507 New Queen St.	382154000
Steve Weiss	3132 N. Carlisle St.	111152300
Steve Weiss	3234 N. 15th St.	112172700
Stephen Weiss & Bernard Krik	7704 Richard St.	561233700
Stephen Weiss & Bernard Krik	1424 Comly St.	541002400
K Harry B, LLC	609 N. 40th St.	242241300
K Harry B, LLC	3043 N. Carlisle St.	111146500
K Harry B, LLC	3117 N. Carlisle St.	111147700
K Harry B, LLC	3954 Old York Rd.	884508840
K Harry B, LLC	4235 Viola St.	062214800
K Harry B, LLC	1800 N. 5th St.	183174000
K Harry B, LLC	3140 N. 27th St.	381217000
Steven Pollak	1441 S. 53rd St.	511228500
Steven Pollak	6442 Garman St.	406266200
Steven Pollak	6743 Dorel St.	406340900
Steven Pollak	5024 Chancellor St.	602066100

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PETITIONER	PROPERTY ADDRESS	OPA #
Steven Pollak	148 N. Paxon St.	441117700
Zero Two Allegheny Corp	1729 W. Allegheny Ave.	882250840
12409 Barbary Rd. Assoc.	12409 Barbary Rd.	663186300
ESA Financial Services, Inc.	6345 N. Broad St.	493256000
BK Harry & K Harry B.	2431 W. Cumberland St.	281273500
Jason Lerner	744R S. Darien St. Unit: 4	022275400
Jason Lerner	1615 W. Indiana Ave.	111075800
Jason Lerner	1441 Robbins St.	541084900
Jason Lerner	4247 Viola St.	062215400
Jason Lerner	5840 Cedar Ave.	032141300
Ronnie Page	744R S. Darien St. Unit: 6	022275500
Michael Mohjan	1830 S. Edgewood St.	401143100
Scott Mendelsohn	1510 Germantown Ave.	182203700
Bernard Krik & Herman D. Neumann	3632-34 Germantown Ave.	882931780
2511 Girard, LLC	2511-15 W. Girard Ave.	882921205
Bernard Krik	4044 W. Girard Ave.	062166600
Bernard Krik	4155 W. Girard Ave.	062179200
Bernard Krik	4287 Viola St.	062217800
Bernard Krik	4945-47 Wayne Ave.	123211700
Bernard Krik	1318 S. 22nd St.	361329300
Bernard Krik	4604 Lancaster Ave.	062018910
Glenwood Associates, LLC	2109 W. Glenwood Ave.	884342615
Herman D Neumann & Stephen Weiss	4039 Higbee St.	622204800
Arthur Lerner & Prime Rentals, LLC	200 Locust St. Unit: 29CN	888051642
Neumann & Lerner, Inc.	5816 Pemberton St.	032156500
Neumann & Lerner	350-64 E. Penn St.	882918535
2110 Associates LLC	2210 W. Westmoreland St.	884341830
Justin Krik, Herman Neumann & Steven P. Weiss	510 S. 5th St.	871058050
Jason Lerner & Steve Pollak	5539 Jane St.	122309500
Jason Lerner & Steve Pollak	421 S. 57th St.	604246100
Jason Lerner & Steve Pollak	6428 Garman St.	406265500
Jason Lerner & Steve Pollak	509 S. 56th St.	463210500
Jason Lerner & Steve Pollak	5948 Pine St.	032044500
Jason Lerner & Steve Pollak	5624 Catharine St.	463107900
Jason Lerner & Steve Pollak	2536 S. 64th St.	406000400
Marsha S. Wolf	212-24 S. 24th St. Unit 2405	888085608
Jeffrey and Donna Ingber	224 Lombard St.	051209040
Abraham & Rita Woidislawsky	1911 Spruce St.	082135500
3412 Spring Garden Partners, LP	3412 Spring Garden St.	881108160
Abraham Woidislawsky	501 N. 13th St.	882918190
1206 Walnut St., LLC	1206 Walnut St.	881010900

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PETITIONER	PROPERTY ADDRESS	OPA #
1931 Chestnut Street Partners	1931 Chestnut St.	881564200
1931 Chestnut Street Partners	1933 Chestnut St	881564300
Car Realty Partners, LP	1609 W. Susquehanna Ave.	161260300
Car Realty Partners, LP	1611-15 W. Susquehanna Ave	161260400
Car Realty Partners, LP	1631 W. Susquehanna Ave.	161261000
Car Realty Partners, LP	1633 W. Susquehanna Ave	161261101
Car Realty Partners, LP	1635 W. Susquehanna Ave	161261200
Car Realty Partners, LP	1637 W. Susquehanna Ave	161261300
6 S. 43rd Street, LLC	6 S. 43rd St.	881123400
North City Development Co.	8445 Frankford Ave Holmesburg Shopping Center	882096100
Chase H. Lenfest	50 S. 16th St. Unit: 4601	888092206
1010 North Hancock Partne	1010 N. Hancock St.	881006605
1011 N Hancock Partners, LP	1011 N. Hancock St.	881006615
1022 Associates LP	1021 N. Hancock St.	881006620
1050 North Hancock Partners, LP	1050 N. Hancock St.	881006665
908 Third Associates LP	311-17 Poplar St	881006610
908 Third Associates LP	908-14 N. 3rd St.	883525510
969 North 02nd Partners, LP	969 N. 2nd St.	882234200
984 Associates LP	984 N. 2nd St.	881006601
Piazza Partners I, LP	1001-13 N. 2nd St.	881006630
Liberties Walk Associates, LP	1030-40 N. 2nd St	881006640
Liberties Walk Associates, LP	1030-40 N. American St.	881006655
1033 North Second Association	1033 N. 2nd St.	883007815
109 W Wildey Partners LP	109 W. Wildey St.	881006600
Owen Kamihira	202 W. George St.	057195610
George Street Partners LP	204 W. George St.	057195615
George Street Partners LP	212 W. George St.	881006643
George Street Partners LP	214 W. George St.	881006644
George Street Partners LP	216 W. George St.	881006645
George Street Partners LP	218 W. George St.	881006646
LW Townhome Partners LP	220 W. George St.	881006647
LW Townhome Partners LP	222 W. George St.	881006648
LW Townhome Partners LP	224 W. George St.	881006649
LW Townhome Partners LP	226 W. George St.	881006650
LW Townhome Partners LP	228 W. George St.	881006651
LW Townhome Partners LP	230 W. George St.	881006652
LW Townhome Partners LP	232 W. George St.	881006653
LW Townhome Partners LP	234 W. George St.	881006654
LW Townhome Partners LP	1021 N. Orianna St.	057088705
LW Townhome Partners LP	1023 N. Orianna St.	057088710
LW Townhome Partners LP	1033 N. 3rd St.	057080205

2013 Philadelphia Appeals

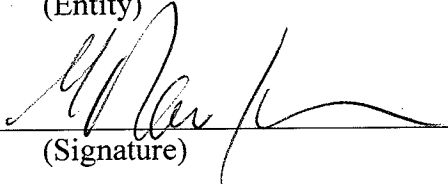
PETITIONER	PROPERTY ADDRESS	OPA #
LW Townhome Partners LP	1035 N. 3rd St.	057080210
LW Partners III LP	1021 N. 3rd St.	881006666
LW Partners III LP	1024 N. 3rd St.	881006634
Laura M. Volpe	1134 N. Orianna St.	057096005
Jordan M. Hyatt & Lindsay Wilde	1136 N. Orianna St.	057096100
Brian A. & Natasha J. Baglin	1138 N. Orianna St.	057096150
Orianna Partners Lp	1146 N. Orianna St.	057096350
916 North Associates LP	916-24 N. American St.	881006625

VERIFICATION

I state that the Entity identified below is a Petitioner in this matter, that I have authority to sign this Verification on the Entity's behalf, and that the factual averments set forth in the foregoing Verified Petition for Review in the Nature of a Complaint for Declaratory Judgment and Injunctive Relief, as they relate to the Entity, 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.A. § 4904 relating to unsworn falsification to authorities.

GERALD S. KAUFMAN GRP.
(Entity)


(Signature)

GERALD S. KAUFMAN
(Printed Name)

PRESIDENT
(Title)

Date: OCT 10, 2012

VERIFICATION

I, Ralph M. Massaro III, Chief Financial Officer of The Ingerman Group, owner of certain Petitioners in this matter, including Cecil B. Moore Village Association, state that I have authority to sign this Verification on behalf of all Petitioners in this matter, and that the factual averments set forth in the foregoing Verified Petition for Review in the Nature of a Class Action Complaint for Declaratory Judgment and Injunctive Relief 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.A. § 4904 relating to unsworn falsification to authorities.


BY: RALPH M. MASSARO III

Date: 10/25/12

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

GERALD S. KAUFMAN CORP., ET AL.,
Petitioners

v.

COMMONWEALTH OF PENNSYLVANIA;
CITY OF PHILADELPHIA; SCHOOL
DISTRICT OF PHILADELPHIA; and
STATE TAX EQUALIZATION BOARD,
Respondents

DOCKET NO. _____

CLASS ACTION

PROOF OF SERVICE

I hereby certify that I am this day serving the foregoing Verified Petition for Review in the Nature of a Class Action Complaint for Declaratory Judgment and Injunctive Relief and Notice to Plead, upon the persons and in the manner indicated below, which service satisfies the requirement of Pa.R.A.P. 121:

Service by hand delivery addressed as follows:

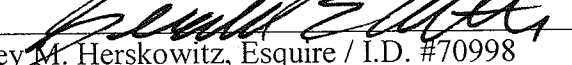
Commonwealth of Pennsylvania
Attorney General Linda L. Kelly
Strawberry Square
Harrisburg, PA 17120
717-787-3391

City of Philadelphia
Shelley R. Smith, City Solicitor
City of Philadelphia, Law Department
1515 Arch Street, 15th Floor
Philadelphia, PA 19102-1595
215-683-5305

School District of Philadelphia
Shelley R. Smith, City Solicitor
City of Philadelphia, Law Department
1515 Arch Street, 15th Floor
Philadelphia, PA 19102-1595
215-683-5305

State Tax Equalization Board
Renee Reynolds, Executive Director
Forum Building, Suite 539
607 South Drive
Harrisburg, PA 17120
717-787-5950

FOX ROTHSCHILD LLP

By: 
Jeffrey M. Herskowitz, Esquire / I.D. #70998
Edward J. Hayes, Esquire / I.D. #30243
Gerald E. Arth, Esquire / I.D. #48137
Christopher C. Fallon, III, Esquire / I.D. #203825
2000 Market Street, Twentieth Floor
Philadelphia, PA 19103-3222
Phone: (215) 299-2000 / Fax: (215) 299-2150
Attorneys for Petitioners

Date: 10/26/12