

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

C. ALAN WALKER, in his capacity)
as Secretary for the Department of)
Community and Economic)
Development,)

Petitioner,)

v.)

CITY OF HARRISBURG,)

Respondent.)

Docket No. 569 MD 2011

2013 OCT - 3 P 3:41

RECEIVED & FILED
COMMONWEALTH COURT
OF PENNSYLVANIA

**APPLICATION OF THE RECEIVER TO SUSPEND THE RUNNING OF
THE TIME TO SUBSTANTIVELY ANSWER THE OBJECTIONS TO
PLAN OF RECOVERY AND REQUEST FOR EXPEDITED
CONSIDERATION**

William B. Lynch, Receiver for the City of Harrisburg (the "Receiver"), by and through McKenna Long & Aldridge LLP, counsel to the Receiver, respectfully submits, in accordance with and pursuant to Pa. R.A.P. 123 and other applicable authority, the following Application of the Receiver to Suspend the Running of the Time to Substantively Respond to the Objections to Plan of Recovery and for Expedited Consideration ("Application"). The Receiver has separately and

contemporaneously filed his Response to the Objections to Plan of Recovery (the "Objection"), filed by Daniel C. Miller, City Controller (the "City Controller" or "Mr. Miller"), addressing procedural defects and other non-substantive objections to the Objection (the "Procedural Response").¹

On September 20, 2013, the City Controller attempted to file, *pro se*, his Objection. Because the City Controller appeared to be represented by an attorney, the Objection was not entered into the record until October 1, 2013, after a motion to withdraw as counsel had been filed by Mr. Miller's attorney and approved by the Court. However, the Objection was entered into the record as of the date on which Mr. Miller had first attempted to file his Objection, to wit: Friday, September 20, 2013. In addition, the certificate of service attached to the Objection states that it was served by mail on that same date. However, the postal service date stamp on the envelope in which the Objection was received by counsel to the Receiver bears the date of Tuesday, September 24, 2013. A true and correct copy of the Objection served on counsel for the Receiver, including the envelope in which the Objection was received, is attached hereto as Exhibit A.

Pursuant to the Case Management Order and the applicable Rules of Appellate Procedure, answers to Mr. Miller's Objection appear to be due "within

¹ The factual background set forth in the Procedural Response is hereby incorporated herein by reference. In addition, capitalized terms not defined herein shall have the meaning ascribed to such terms in the Procedural Response.

14 days after service of his Objection”. Pa.R.A.P. 123(b). When an objection is served by mail, this period of time is extended to 17 days, pursuant to Pa.R.A.P. 121(e). Assuming the September 20 service date as accurate (rather than September 24, the actual date on which the Objection was mailed), the Receiver’s response to the Objection would be due October 7.

As noted above, the Receiver has promptly, and in advance of this deadline, submitted his Procedural Response to the Objection. As set forth in the Plan and emphasized at the Hearing, time is of the essence with respect to the closing of the transactions contemplated in the Plan. As such, an expedited adjudication of Mr. Miller’s Objection, if possible, is well merited. As found by the Court in the Plan Approval Order, “the transactions contemplated by the Plan need to be consummated in order to ensure that the City will be able to continue to provide necessary public services and in order to avoid the City running out of cash in a matter of a few months.” Plan Approval Order at 2, ¶ 8. In addition, the transactions must close and fund, “by early December” to permit the City to, “among other things, balance its budget in 2013, achieve balanced budgets in years 2014-2016, meet its restructured debt service obligations, and be benefited by fundings for City infrastructure improvements, economic development within the City and the initiation of a healthcare trust fund.” *Id.* at 3, ¶ 11.

The Receiver is hopeful that his procedural objections will be sufficient grounds on which the Court may expeditiously reject the Objection. In addition, there is considerable confusion and uncertainty surrounding the date on which a response to the Objection is due (both as a result of the failed attempt of Mr. Miller to properly file his Objection on September 20, and the delay by Mr. Miller in serving the Objection on counsel for the Receiver). For both of these reasons, the Receiver hereby requests that the Court permit him to submit his substantive response to the Objection subsequent to the Court's consideration of and ruling on his Procedural Response, requiring such substantive response only if the Receiver is unsuccessful in defeating the City Controller's Objection based upon the procedural objections advanced in the Receiver's Procedural Response. The Receiver respectfully requests that such substantive response due date, if any, be set seven (7) days following the entry of the Order addressing Receiver's Procedural Response, though, in the event such response were to be required, the Receiver would endeavor to submit such response more expeditiously, and likely in advance of the set due date.

Because the entirety of the Receiver's response to the Objection could arguably be due October 7, the Receiver further respectfully requests that the Court consider the relief requested herein as expeditiously as possible.

I. Conclusion

For the foregoing reasons, the Receiver respectfully requests that the Court grant the relief requested herein. Attached hereto as Exhibit B, for the Court's consideration, is a proposed order, granting the requested relief.

Respectfully submitted,

McKenna Long & Aldridge, LLP

Date: October 3, 2013

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**Attorneys for William B. Lynch, in his
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of Harrisburg**

opposed the ratification of the Plan by the Harrisburg City Council on September 16, 2013, and presumed that the March, 2012 objection was still open, as it had not been resolved.

4. Objector objects on the same basis as he did in March, 2012, and that is that the plan is not comprehensive and sustainable. Objector has grave concerns that this plan will not enable the City to balance its budget for the three years described or the thirty-seven not mentioned. While Objector has concerns that many of the estimated increases and decreases presented in the plan may be incorrect, Objector accepts them for purposes of this analysis. Objector believes, however, the original revenue starting point is in error.

5. Objector's analysis begins with the 2012 actual revenue, the most recently completed year, and makes all relevant adjustments including the plan assumptions for year 2014. The plan states total revenue as \$60.3M however we believe it to be \$55.9M. The major differences are that the plan includes items that we believe will not be received, processing fees from sewer and water (the city will no longer be processing after 1/1/14) and a one-time \$1.75M grant received only in 2012. These items along with other minor items account for the \$4.4M reduction in stated plan revenue. This variance is significant and changes a \$0.4M surplus into a \$4.0M deficit.

6. The plan budget also does not sufficiently address the potential Verizon expense of \$7.4M beginning annually in 2017 or the \$11.7M annual OPEB expense. Both of these items have significant negative budget consequences.

7. It is Objector's view that, with the sale and transfer of municipally owned assets, the burden is placed disproportionately on the residents and taxpayers of the city.

8. The plan dismantles city government by removing control of basic city functions from the city's residents. It reinforces the misperception that residents of a majority minority city can't govern themselves. This suggests arbitrariness and caprice.

9. The plan also does not call for any real concessions from AGM or Dauphin County, and minimal to no concessions from others. It is not fair in a shared plan, and reflects arbitrariness and caprice.

10. The plan further leaves other debt issues unresolved insofar as it The plan does not address the potential \$7.4 million annual debt service due from the City Guaranteed Harrisburg Redevelopment Authority for the Verizon building beginning in 2017. The plan doesn't address the shortfall on stadium bond payments. The plan doesn't contemplate the loss of parking revenue which would be due in the event of a Harrisburg University debt default.

11. The Receiver's plan may result in considerable liability after the sale of the incinerator to the LCSWMA. The city is party to a long term contract that requires it to produce a minimum amount of tonnage, 35,000 tons annually at \$190 per ton, to the LCSWMA. Increases in recycling or reductions in solid waste for any other reason still leaves the city financially obligated for the contracted amount, a minimum of \$6,650,000 annually. There was also no site assessment done for the incinerator.

12. As if these issues were not troubling enough, the plan projects very little future revenue to go to the city's general fund where the city's democratically elected officials determine the best use of this revenue for the benefit of the citizens of Harrisburg. Rather, the plan generously funds non-city controlled entities that don't answer to the residents of the city. The \$3.7 million the plan assigns for OPEB debt (retirees health insurance) is insignificant in comparison to the \$180 million unfunded liability.

13. The Receiver's plan balances the city budget with smoke, mirrors and uncertainty. Although recent history has proven the state subsidy to be unreliable, the plan relies on \$5 million annually from the Commonwealth. The plan relies on \$4 million in savings from union contracts that have not yet been achieved. Although the 100% increase in the city's EIT is only scheduled to last until 2016, the likelihood that it will become permanent can't be ignored. Other distressed communities in the Act 47 program have seen their EIT increased to 3.4% and more.

14. The plan also does not adequately address whether bankruptcy would have been a better economic option for the City.

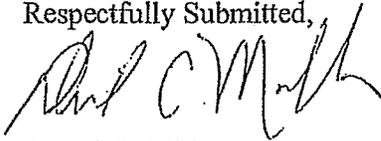
15. The attached analysis supports all of the foregoing concerns, and also indicates concerns with the plan budget assumptions that are troubling. Objector also attaches a copy of his September 11, 2013 correspondence to the Harrisburg City Council.

16. Objector requests the opportunity to appear and testify in regard to all of the foregoing, and to be available to assist in any way possible to find solutions to Harrisburg's unfortunate financial crisis.

17. Objector reserves the right to supplement these objections, join in the objections of others, or otherwise present filings and/or evidence in regard to the City of Harrisburg Recovery Plan.

WHEREFORE, Objector requests a further hearing be scheduled to consider these, and any other objections, to the referenced recovery plan.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Daniel C. Miller", written in a cursive style.

Daniel C. Miller

Receiver's Plan Harrisbug City Financial Projections (in millions)	Adj. Budget 2013	Recovery Plan Projections			Post Plan Projections
		2014	2015	2016	2017
Estimated General Fund Revenues:					
Harrisbug City Sustainable Revenue	45.0	46.5	46.6	46.8	46.8
PA Commonwealth subsidy	5.0	5.0	5.0	5.0	5.0 ¹
General Fund Revenues	50.0	51.5	51.6	51.8	51.8
Increases:					
EIT from 1% to 2%	5.9	7.9	7.9	7.9	7.9 ²
Parking Meter - Fines	0.0	0.4	0.4	0.4	0.4
Priority Parking Distributions	0.0	0.5	0.5	0.5	0.5
Supplement to Priority Parkng Dist			0.5	1.0	1.0 ³
Total Estimated Revenues	55.9	60.3	60.9	61.6	61.6
General Fund Exp (Net of Debt Service)	51.3	52.3	53.4	54.4	54.4 ⁴
Plus Debt Service:					
General Obligation Bonds	6.0	7.7	7.7	7.7	7.7
Capital Equipment Obligations	3.0	3.0	3.0	3.0	3.0
Payments to Suburban Communities	4.5	1.5	1.5	1.5	1.0
Less:					
Labor Contract Modifications	0.7	4.0	4.5	4.8	4.8 ⁵
Reduction in Workforce	0.0	0.6	0.6	0.6	0.6 ⁶
Total Estimated Expenses	64.1	59.9	60.5	61.2	60.7
Net Surplus/(Deficit)	-8.2	0.4	0.4	0.4	0.9
Deficit	-8.2				
Working Capital/Accts Pay Funding	-5.0				
2013 Budget Balancing Amount	-13.2				

¹ PA Commonwealth subsidy - no guarantee it will continue or be \$5M/year

² EIT Revenue could be overstated by \$1M or more

³ Supplement to Priority Parkng Dist - ends in 2019

⁴ General Fund Exp - we have not confirmed this amount and question it

⁵ Labor Contract Modifications - we question if this amount can actually be achieved

⁶ Reduction in Workforce - we question if this amount can actually be achieved

Comparison Receiver vs Actual

	2013	2014	2015	2016	2017
Receiver's Estimated Revenue		60.3	60.9	61.6	
Actual 2012 Revenue with Plan Additions		55.9	56.5	57.2	
Variance		(4.4)	(4.4)	(4.4)	
Receiver Plan Adj Surplus/Deficit		(4.0)	(4.0)	(4.0)	(4.0)
Potential Expenses:					
Receiver Plan Adj Surplus/Deficit		(4.0)	(4.0)	(4.0)	(4.0)
Less - Annual shortfall on Stadium Debt		0.2	0.2	0.2	0.2
Less - Verizon Building Guarantee				3.7	7.4
Potential Plan Surplus/Deficit		(4.2)	(4.2)	(7.9)	(11.6)
Other Post Retirement Benefits - OPEB (Health Insurance)					
Most Recent Data - 2011					
Annual Expense Incurred - \$16,445,618					
2011 Expense Paid - \$ 4,697,333					
Annual Unfunded Expense - \$11,748,285		11.7	11.7	11.7	11.7
Total Actual Annual Deficit		(15.9)	(15.9)	(19.6)	(23.3)

CITY OF HARRISBURG

2012 YTD REVENUE - BUDGET TO ACTUAL - LINE ITEM DETAIL

Budget Unit: 01000100

BUDGET UNIT TITLE	ACCOUNT CODE	ACCOUNT TITLE	ADOPTED BUDGET	DEC REVENUE	YTD REVENUE	STRONG ARM CHANGE	STRONG ARM BALANCE
GENERAL REVEN	301001	DISCOUNT PERIOD	12,371,188	540	12,884,506	0	12,884,506
GENERAL REVEN	301002	FLAT PERIOD	1,366,615	7,810	1,268,808	0	1,268,808
GENERAL REVEN	301003	PENALTY PERIOD	1,720,932	580,741	1,033,331	0	1,033,331
GENERAL REVEN	301004	REFUND PRIOR YR RE TAX	0	0	0	0	0
GENERAL REVEN	302001	DISCOUNT AMOUNT	-247,424	-11	-261,512	0	-261,512
GENERAL REVEN	302003	PENALTY AMOUNT	172,093	58,320	103,841	0	103,841
GENERAL REVEN	304001	TAX LIENS - PRINCIPAL	0	0	0	0	0
GENERAL REVEN	305001	TAX AMOUNT-1ST PRIOR YEAR	642,300	16,158	539,348	0	539,348
GENERAL REVEN	305002	TAX AMOUNT-2ND PRIOR YEAR	800,000	6,102	842,137	0	842,137
GENERAL REVEN	305003	TAX AMOUNT-3RD PRIOR YEAR	95,000	5,659	105,973	0	105,973
GENERAL REVEN	306001	PENALTY/INT 1ST YR PRIOR	82,995	2,555	73,109	0	73,109
GENERAL REVEN	306002	PENALTY/INT 2ND YR PRIOR	165,000	1,471	196,032	0	196,032
GENERAL REVEN	306003	PENALTY/INT 3RD YR PRIOR	40,000	2,489	39,716	0	39,716
GENERAL REVEN	307000	TAX AMOUNT/TAX SALES	0	0	0	0	0
GENERAL REVEN	308000	PENALTY/INTEREST TAX SALE	0	0	0	0	0
GENERAL REVEN	309000	TRANSFER TAX REVENUE	390,000	36,425	436,537	0	436,537
GENERAL REVEN	310000	HOTEL TAX REVENUE	714,000	108,890	586,890	0	586,890
GENERAL REVEN	311000	OPT CURRENT YR REVENUE	0	0	0	0	0
GENERAL REVEN	312003	OPT CURRENT YR PENALTY	0	0	0	0	0
GENERAL REVEN	313000	OPT PRIOR YR TAX	0	0	0	0	0
GENERAL REVEN	314050	OPT PRIOR YR PENALTY	0	0	0	0	0
GENERAL REVEN	315001	OPT CUR YR COMMISSION	0	0	0	0	0
GENERAL REVEN	315002	OPT PRIOR YR COMMISSION	0	0	0	0	0
GENERAL REVEN	316000	EMERGENCY/MUN SERVICES	1,648,223	0	1,340,516	0	1,340,516
GENERAL REVEN	316003	CURR YR PENALTY	2,288	0	353	0	353
GENERAL REVEN	316005	E.M.S. TAX REBATE	0	0	0	0	0
GENERAL REVEN	316006	EMS TAX PRIOR YEAR	569,993	0	536,035	0	536,035
GENERAL REVEN	316007	PEN PRIOR YEAR	1,183	0	305	0	305
GENERAL REVEN	318000	EMS TAX COMMISSIONS	-1,619	0	-1,057	0	-1,057
GENERAL REVEN	318006	PRIOR YR EMS COMMISSION	-570	0	-265	0	-265
GENERAL REVEN	321000	EIT - CURR YR	3,238,185	677,701	4,458,963	6,841,037	11,300,000
GENERAL REVEN	323000	EIT - PRIOR YR	0	0	0	0	0
GENERAL REVEN	323001	EIT COMMISSIONS	-63,586	-10,034	-82,410	82,410	0
GENERAL REVEN	323002	EIT EQUITY DISTRIBUTION	0	0	0	0	0
GENERAL REVEN	323003	EIT-DCTCC FEES	0	-895	-3,582	0	-3,582
GENERAL REVEN	324001	MERCANTILE/BUS LIC CUR YR	170,000	116,360	168,440	0	168,440
GENERAL REVEN	324002	MERCANTILE/BUS LIC PR YR	8,000	2,000	8,640	0	8,640
GENERAL REVEN	324004	MERC/LANDLORD LIC CURR YR	75,000	1,680	79,760	0	79,760
GENERAL REVEN	324005	MERC/LANDLORD LIC PRIORYR	7,000	2,640	16,520	0	16,520
GENERAL REVEN	325001	MBP TAX - CURRENT YR	2,400,000	32,631	2,375,927	0	2,375,927
GENERAL REVEN	325002	MBP TAX - PRIOR YR	100,000	65,917	130,054	0	130,054
GENERAL REVEN	325003	MBP TAX - PENALTY	30,000	5,520	29,514	0	29,514
GENERAL REVEN	325004	MBP TAX - INTEREST	8,500	4,627	11,012	0	11,012
GENERAL REVEN	326001	MBP AMUSEMENT TAX	300,383	17,390	284,201	0	284,201

CITY OF HARRISBURG

2012 YTD REVENUE - BUDGET TO ACTUAL - LINE ITEM DETAIL

GENERAL REVENUE	326011	AMUSEMENT TAX PENALTY	700	0	504	0	504
GENERAL REVENUE	327000	MBP PARKING TAXES CURRENT	1,528,632	6,178	1,507,727	-1,507,727	-0
GENERAL REVENUE	327001	MBP PARKING FEE	12,900	500	13,513	0	13,513
GENERAL REVENUE	327002	PARKING LICENSE FEE-PRIOR	475	0	784	0	784
GENERAL REVENUE	327003	PARKING LICENSE FEE-PENAL	1,500	0	2,298	0	2,298
GENERAL REVENUE	329000	MBP GENERAL LICENSE TAX	33,000	4,390	35,355	0	35,355
GENERAL REVENUE	340002	HBG WATER UTILITY FUND	1,501,097	0	703,078	-703,078	0
GENERAL REVENUE	340008	GRANTS FUND	87,866	0	0	0	0
GENERAL REVENUE	340027	SANITATION UTILITY FUND	957,745	715,693	810,490	0	810,490
GENERAL REVENUE	340029	SEWERAGE UTILITY FUND	6,776,451	0	277,652	-277,652	-0
GENERAL REVENUE	340040	SATISFACTION FEES	1,859	100	865	0	865
GENERAL REVENUE	340050	FILING FEE RETURNS	2,465	169	1,384	0	1,384
GENERAL REVENUE	340055	ADVANCED COSTS RETURN	10	0	0	0	0
GENERAL REVENUE	340060	METRO	174,475	0	152,437	0	152,437
GENERAL REVENUE	340061	LIFE PARTNERSHIP REGISTRY	25	25	50	0	50
GENERAL REVENUE	340065	LIENS - COURT COSTS	18	0	19	0	19
GENERAL REVENUE	340080	COLLECTION REV (SCHOOL)	155,881	0	171,811	0	171,811
GENERAL REVENUE	340081	COLLECTION FEES(SCHOOL)	88,875	0	94,084	0	94,084
GENERAL REVENUE	340085	NSF CHECK FEE	8,365	187	9,808	0	9,808
GENERAL REVENUE	340090	OTHER ADMINISTRATIVE	78,324	8,430	65,143	0	65,143
GENERAL REVENUE	340091	MERCANTILE DOCS/PUBLICATE	85	0	30	0	30
GENERAL REVENUE	340092	D.P. CHARGEBACKS	0	0	0	0	0
GENERAL REVENUE	341001	ROOMING HOUSE	1,000	1,370	1,575	0	1,575
GENERAL REVENUE	341002	APPEAL HEARING FEES	458	0	400	0	400
GENERAL REVENUE	341003	MITIGATION FEES	0	0	0	0	0
GENERAL REVENUE	341011	LICENSE RENEWAL FEES	84,654	125,030	186,310	0	186,310
GENERAL REVENUE	341020	ELECTRICAL PERMIT FEE	68,638	12,459	87,126	0	87,126
GENERAL REVENUE	341021	PLUMBING PERMIT FEE	51,479	10,375	53,915	0	53,915
GENERAL REVENUE	341022	BUILDING PERMIT FEE	400,389	32,276	377,878	0	377,878
GENERAL REVENUE	341023	LOW VOLTAGE ELEC. PERMITS	2,288	50	2,972	0	2,972
GENERAL REVENUE	341024	DUMPSTER PERMIT FEES	2,288	150	2,325	0	2,325
GENERAL REVENUE	341025	DEMOLITION PERMIT FEES	6,864	1,522	11,310	0	11,310
GENERAL REVENUE	341026	FIRE PREVENTION CODE	17,160	13,165	24,523	0	24,523
GENERAL REVENUE	341027	SPECIAL PERMIT FEES	2,517	1,131	3,935	0	3,935
GENERAL REVENUE	341028	FLOOD PLAIN CERTIFICATION	1,100	100	855	0	855
GENERAL REVENUE	341030	BUYER NOTIFY FEES	80,078	2,390	20,445	0	20,445
GENERAL REVENUE	341033	CODES INSPECT SERVICE	0	0	0	0	0
GENERAL REVENUE	341040	EMG ORD LIENS /PRINCIPAL	1,000	0	0	0	0
GENERAL REVENUE	341041	EMG ORD LIEN/INTEREST	600	0	0	0	0
GENERAL REVENUE	341050	PLANNING FEES	9,152	0	4,780	0	4,780
GENERAL REVENUE	341051	HEALTH INSPECT FEES	68,638	34,985	59,735	0	59,735
GENERAL REVENUE	341060	ZONING HEARING BOARD FEES	10,000	2,600	9,975	0	9,975
GENERAL REVENUE	341061	PERMIT FEES-ZONING SIGN	48,000	4,767	57,926	0	57,926
GENERAL REVENUE	341070	DEMO LIENS-PRINCIPAL	0	0	0	0	0
GENERAL REVENUE	341071	DEMO LIENS-PENALTY	0	0	0	0	0
GENERAL REVENUE	341072	RENTAL INSPECTION INCOME	20,000	86,165	92,925	0	92,925
GENERAL REVENUE	341080	SALE OF PUB/MAPS/GIS DATA	0	0	0	0	0

CITY OF HARRISBURG

2012 YTD REVENUE - BUDGET TO ACTUAL - LINE ITEM DETAIL

GENERAL REVENUE	341089	HHA REIMBURSEMENT	25,000	0	0	0	0
GENERAL REVENUE	341090	OTHER DBHD	100	0	0	0	0
GENERAL REVENUE	341091	GOVERNMENT GRANTS	0	0	0	0	0
GENERAL REVENUE	342007	TEMP. "NO PARKING" SIGNS	432	0	0	0	0
GENERAL REVENUE	342008	BURG/FIRE ALARMS	35,536	3,610	29,975	0	29,975
GENERAL REVENUE	342009	VEHICLE EXTRACTION FEES	100	43	335	0	335
GENERAL REVENUE	342015	TOWING FEES	25,500	4,350	27,775	0	27,775
GENERAL REVENUE	342020	POLICE INV REPORTS	64,000	875	68,917	0	68,917
GENERAL REVENUE	342021	BOOKING PROCESSING FEE	0	6,977	38,649	0	38,649
GENERAL REVENUE	342030	FIRE INV REPORTS	1,090	150	675	0	675
GENERAL REVENUE	342042	POLICE APP PROCESS FEE	0	0	0	0	0
GENERAL REVENUE	342043	FIREFIGHTER APP FEES	0	0	0	0	0
GENERAL REVENUE	342050	METER BAG RENTAL	165,789	22,799	171,576	0	171,576
GENERAL REVENUE	342051	FIRE GRANTS (SAFER)	630,573	0	0	0	0
GENERAL REVENUE	342061	POLICE PERSONNEL REIMB	0	0	0	0	0
GENERAL REVENUE	342070	ARRA COPS 2009	351,905	43,989	150,789	0	150,789
GENERAL REVENUE	342071	ARRA ENERGY BLOCK GRANT	0	0	0	0	0
GENERAL REVENUE	342072	ARRA JAG	0	0	0	0	0
GENERAL REVENUE	342073	GREAT GRANT	0	0	0	0	0
GENERAL REVENUE	342074	POLICE ON PATROL	0	0	0	0	0
GENERAL REVENUE	342075	TRAINING GRANT	0	0	0	0	0
GENERAL REVENUE	342079	DOMESTIC VIOLENCE GRANT	0	0	0	0	0
GENERAL REVENUE	342080	AUTO THEFT GRANT	0	0	0	0	0
GENERAL REVENUE	342081	ACADEMY GRANT	0	0	0	0	0
GENERAL REVENUE	342082	WEED 'N SEED GRANT	0	0	0	0	0
GENERAL REVENUE	342083	UNIVERSAL HIRING GRANT	0	0	0	0	0
GENERAL REVENUE	342084	PROBATION/PAROLE GRANT	0	0	0	0	0
GENERAL REVENUE	342085	COUNTER-TERRORISM GRANT	0	0	40	0	40
GENERAL REVENUE	342086	FEMA/USAR CONTRACT	315,000	0	86,540	0	86,540
GENERAL REVENUE	342088	PSP REIMBURSEMENT	0	0	0	0	0
GENERAL REVENUE	342089	HHA REIMBURSEMENT	277,545	99,916	364,209	0	364,209
GENERAL REVENUE	342090	OTHER PUBLIC SAFETY	65,000	4,952	41,767	0	41,767
GENERAL REVENUE	342091	PERMIT PARKING FEES	50,000	755	33,940	0	33,940
GENERAL REVENUE	342092	FINE AND COSTS	59,878	45,739	91,092	0	91,092
GENERAL REVENUE	342093	DRUG TASK FORCE REIMBURS	96,134	23,289	102,549	0	102,549
GENERAL REVENUE	342094	HIGHWAY SAFETY GRANT	16,144	0	3,343	0	3,343
GENERAL REVENUE	342095	VICE REIMBURSEMENTS	0	0	0	0	0
GENERAL REVENUE	342096	E911 SURCHARGE	0	0	0	0	0
GENERAL REVENUE	342097	SCHOOL DIST REIMBURSEMENT	0	0	0	0	0
GENERAL REVENUE	342098	DOG AND CAT LICENSES	7,154	842	8,378	0	8,378
GENERAL REVENUE	342099	BOOTING FEES	9,255	1,500	16,200	0	16,200
GENERAL REVENUE	342901	POLICE EXTRA DUTY	420,000	52,673	504,080	0	504,080
GENERAL REVENUE	343002	STREET CUT INSPECT	35,000	0	89,150	0	89,150
GENERAL REVENUE	343003	ST CUT DEGRADATION FEES	11,000	0	1,990	0	1,990
GENERAL REVENUE	343010	SEWER TAPPAGE PERMIT	55,000	4,389	25,783	0	25,783
GENERAL REVENUE	343029	VMC CHARGES - DAUPHIN CTY	40,000	1,671	45,689	0	45,689
GENERAL REVENUE	343030	VMC CHARGES THA-COVANTA	80,000	578	66,814	0	66,814

CITY OF HARRISBURG

2012 YTD REVENUE - BUDGET TO ACTUAL - LINE ITEM DETAIL

GENERAL REVEN	343032	VMC CHRGS - WATER UTILITY	63,000	15,097	65,596	0	65,596
GENERAL REVEN	343035	VMC CHRGS - FED GRANT	5,000	955	4,178	0	4,178
GENERAL REVEN	343036	VMC CHARGES-STEELTON BOR	82,000	9,633	68,447	0	68,447
GENERAL REVEN	343037	VMC CHRGS/SANITATION FUND	227,000	11,962	225,550	0	225,550
GENERAL REVEN	343039	VMC CHRGS/SEWERAGE UTY	41,283	11,113	49,761	0	49,761
GENERAL REVEN	343040	VMC CHRGS/STATE LIQ FUEL	101,938	3,491	112,000	0	112,000
GENERAL REVEN	343043	VMC CHARGES-HBG PARK AUTH	30,000	2,587	28,688	0	28,688
GENERAL REVEN	343044	VMC CHARGES-HBG REDEVELOP.	1,000	183	994	0	994
GENERAL REVEN	343045	VMC CHARGES-HBG SCHOOL	330,000	6,837	247,171	0	247,171
GENERAL REVEN	343046	VMC CHARGES-HBG HOUS AUTH	6,000	881	6,442	0	6,442
GENERAL REVEN	343050	SEWER MAINT CHARGE	925,000	96,051	823,149	-823,149	0
GENERAL REVEN	343051	SEWER MAINT LIENS-PRINCIP	7,500	48	1,470	0	1,470
GENERAL REVEN	343052	SEWER MAINT LIENS-PENALTY	2,000	10	704	0	704
GENERAL REVEN	343080	PUBLICATIONS/MAPS REVENUE	0	0	7	0	7
GENERAL REVEN	343083	RECYCLING REV.-DEMOLITION	0	0	0	0	0
GENERAL REVEN	343084	CDBG REIMB. - DEMOLITION	200,000	0	131,667	0	131,667
GENERAL REVEN	343090	OTHER PUB WORKS	5,000	800	8,787	0	8,787
GENERAL REVEN	345001	POOL #1	13,000	0	10,374	0	10,374
GENERAL REVEN	345002	POOL #2	13,000	0	73	0	73
GENERAL REVEN	345011	SHADE TREE FEES	200	20	145	0	145
GENERAL REVEN	345029	PARK PERMIT FEES-OTHER	0	0	0	0	0
GENERAL REVEN	345081	SPEC PARK FEES-CITY ISLAN	0	0	0	0	0
GENERAL REVEN	345082	CONTRIBUTIONS/DONATIONS	10,000	0	0	0	0
GENERAL REVEN	345084	PUBLICATION ADVERTISING	5,000	0	0	0	0
GENERAL REVEN	345090	OTHER PARKS & REC	25,000	0	0	0	0
GENERAL REVEN	346012	DJ-TRAFF VIOLATIONS	422,202	18,117	184,067	0	184,067
GENERAL REVEN	346013	DJ-SUMMARY CRIMINAL OFF	150,000	48,950	357,127	0	357,127
GENERAL REVEN	346015	DJ-CODES VIOLATIONS	105,000	12,771	77,139	0	77,139
GENERAL REVEN	346020	PARK TICKETS-VIO FINE	1,400,000	125,466	1,093,142	406,858	1,500,000
GENERAL REVEN	347010	ALCOHOLIC BEVERAGE LICENS	31,800	0	28,740	0	28,740
GENERAL REVEN	347020	TV FRANCHISE LICENSE	544,040	0	544,559	0	544,559
GENERAL REVEN	350000	SAVINGS ACCT INTEREST	3,000	1	313	0	313
GENERAL REVEN	350001	TAX APPEAL INT EARNINGS	200	8	100	0	100
GENERAL REVEN	350003	INT SAVINGS-COLL SYSTEM	0	1	6	0	6
GENERAL REVEN	350009	INTEREST EARNINGS EDCL	700	57	460	0	460
GENERAL REVEN	350024	TRAN INTEREST	0	0	14	0	14
GENERAL REVEN	350070	EMS TAX INTEREST	160	2	29	0	29
GENERAL REVEN	351000	INT ON CDS	55,000	6,032	42,813	0	42,813
GENERAL REVEN	351091	PNI LOAN INTEREST	16,000	1,914	16,054	0	16,054
GENERAL REVEN	352000	INT ON INVSTMTS/GRANT	500	63	1,164	0	1,164
GENERAL REVEN	352053	INT INSURANCE	1,000	0	22	0	22
GENERAL REVEN	352055	LIABILITY INSURANCE CLAIM	0	0	0	0	0
GENERAL REVEN	352099	INT WATER SALE PCDS	0	0	0	0	0
GENERAL REVEN	355000	RENTAL INCOME	5,000	325	2,778	0	2,778
GENERAL REVEN	355001	HPA RENTAL INCOME	20,800	20,800	24,267	-24,267	-0
GENERAL REVEN	356000	EASEMENT FEES	30,000	0	34,812	0	34,812
GENERAL REVEN	358090	SALE OF ASSETS	0	0	0	0	0

CITY OF HARRISBURG

2012 YTD REVENUE - BUDGET TO ACTUAL - LINE ITEM DETAIL

GENERAL REVEN	380000	REIMB FOR LOSS /DAMAGE	0	0	0	0	0
GENERAL REVEN	380002	STOP LOSS RECOVERIES	0	0	175	0	175
GENERAL REVEN	380010	RECEIPT OF PRIOR YEAR REV	0	47,298	47,298	0	47,298
GENERAL REVEN	380033	INSURANCE REIMB FOR LOSS	80,000	2,386	57,362	0	57,362
GENERAL REVEN	382000	CONTRIBUTIONS AND DONAT	0	0	0	0	0
GENERAL REVEN	384000	MISCELLANEOUS CONT.	0	0	78	0	78
GENERAL REVEN	384001	P.I.L.O.T.S.	501,522	20,955	370,704	0	370,704
GENERAL REVEN	384007	HBG BROADCASTING NTWK	24,300	0	1,350	0	1,350
GENERAL REVEN	385000	REFUNDS OF EXPENDITURES	142,411	0	29,225	0	29,225
GENERAL REVEN	385003	EXPRESS SCRIPT REBATE	170,000	0	13,543	0	13,543
GENERAL REVEN	385006	MEDICARE PART D PROGRAM	85,000	-1,027	81,348	0	81,348
GENERAL REVEN	385090	MISCELLANEOUS	5,000	205	3,914	0	3,914
GENERAL REVEN	392000	PENSION SYSTEM STATE AID	1,517,751	0	2,543,634	0	2,543,634
GENERAL REVEN	393000	GAMING FUNDS	0	0	0	0	0
GENERAL REVEN	394000	PUB UTILITY REALTY TAX	38,000	0	35,704	0	35,704
GENERAL REVEN	395000	CAPITAL FIRE PROTECTION	2,500,000	0	2,500,000	2,500,000	5,000,000
GENERAL REVEN	396000	GRANT PROCEEDS	0	0	0	0	0
GENERAL REVEN	396010	FED/STATE(FED)PASS THR GR	0	0	0	0	0
GENERAL REVEN	397000	HBG PRK AUTH COORD PKG	1,400,000	0	250,000	-250,000	0
GENERAL REVEN	397001	HBG PRK AUTH COORD PKG	0	0	0	3,300,000	3,300,000
GENERAL REVEN	397002	HBG PRK AUTH COORD PKG	0	0	0	500,000	500,000
GENERAL REVEN	398002	HBG WATER UTILITY FUND	0	0	0	0	0
GENERAL REVEN	398006	CAPITOL PROJECTS FUND	0	0	0	0	0
GENERAL REVEN	398011	STATE & FED GRANTS FUND	0	0	1,750,000	-1,750,000	0
GENERAL REVEN	398014	FEDERAL GRANTS	0	0	0	0	0
GENERAL REVEN	398027	SANITATION UTILITY FUND	1,688,939	1,139,705	1,688,939	0	1,688,939
GENERAL REVEN	399099	ESTIMATED CASH CARRYOVER	0	0	0	0	0
			54,961,108	4,729,687	47,583,922	8,294,432	55,878,354

GENERAL REVEN	340002	HBG WATER UTILITY FUND	1,501,097	0	703,078	-703,078	0
GENERAL REVEN	340029	SEWERAGE UTILITY FUND	6,776,451	0	277,652	-277,652	0
GENERAL REVEN	343050	SEWER MAINT CHARGE	925,000	96,051	823,149	-823,149	0
GENERAL REVEN	355001	HPA RENTAL INCOME	20,800	20,800	24,267	-24,267	0
GENERAL REVEN	398011	STATE & FED GRANTS FUND	0	0	1,750,000	-1,750,000	0
						-3,578,146	

Office of City Controller

Daniel C. Miller

10 N 2nd Street, Suite 403
Harrisburg, Pennsylvania 17101

September 11, 2013

Wanda Williams, President
Members of Harrisburg City Council
10 N 2nd St.
Harrisburg, PA 17101

Dear Ms. Williams and all Members:

As the City of Harrisburg's elected fiscal watchdog, I have read and studied the receiver's plan, and feel compelled to share some of my concerns with City Council.

Whether Council ultimately votes to support or reject the plan, it should be sure that its decision is based on a comprehensive understanding of the details and their short and long term ramifications. Council took a step in the right direction by seeking assistance from Alvarez and Marcel to conduct an independent review of the parking transaction.

One of the first questions that should be answered is whether the plan represents shared pain and shared sacrifice.

In my view, with the sale and transfer of municipally owned assets, the burden is placed disproportionately on the residents and taxpayers of the city. While it's true that the city's major creditors have agreed to accept an immediate partial payment of approximately \$210 million of the nearly \$300 million debt, the plan calls for additional distribution of future funds that will make the creditors whole.

As willing participants in the incinerator retrofit financing deal at the root of many of the city's financial woes shouldn't the plan require these creditors to make substantial concessions?

I am also uncomfortable with the plan's proposed increases in parking fees and the questionable assumptions of its financial projections.

To begin with, there has been no cost benefit analysis to determine how the increases will affect businesses and no consideration of their effect on residents, particularly low income city dwellers and elderly residents who live on fixed incomes, who find it necessary to park in one of the areas subject to the new fees.

Shouldn't we have those answers before we move forward? Shouldn't Council consider just how much additional revenue could be raised from the parking proposal if rate hikes are off-set by dramatically reduced demand?

Given the interdependence of various elements of the plan, shouldn't City Council have an independent professional Economic Impact Statement on each of the elements before approving any part of the measure?

What follows is a specific breakdown of the various elements of the receiver's plan that raise red flags, major concerns and troubling questions for me. If they also raise red flags and troubling questions for Council members, shouldn't we have answers and assurances before we proceed?

Receiver Lynch's plan dismantles city government by removing control of basic city functions from the city's residents. It reinforces the misperception that residents of a majority minority city can't govern themselves.

The city loses control of its parking assets for a minimum of 40 years, allowing others to set rates, terms and conditions.

The city loses control of the sewer and water systems, including billing and collections, with the transfer of this asset to The Harrisburg Authority.

The city's solid waste collection is outsourced.

The plan creates a competing entity, funded by the city, for the purpose of economic development. However, the board is not controlled by the city and may include non-residents.

The plan also creates a competing entity, funded by the city, for the purpose of infrastructure improvement. However, the board is not controlled by the city and may include non-residents.

Receiver Lynch's plan doesn't call for any real concessions from AGM or Dauphin County, and minimal to no concessions from others. Is that fair and shared pain?

Upon the sale of the incinerator and lease of the parking assets these major creditors get a lump sum payment and get the rest from future revenues.

Other claimants make minimal to no concessions:

CIT--\$3.5 million concession

AMBAC-no concession

MetroBank-no concession

SunTrustLeasing-no concession at this time

Covanta-what appears to be a \$16.5 million concession could be made up through grants and contracts

Receiver Lynch's plan leaves other debt issues unresolved.

The plan does not address the potential \$7.4 million annual debt service due from the City Guaranteed Harrisburg Redevelopment Authority for the Verizon building beginning in 2017.

The plan doesn't address the shortfall on stadium bond payments.

The plan doesn't contemplate the loss of parking revenue which would be due in the event of a Harrisburg University debt default.

The Receiver's plan may result in considerable liability after the sale of the incinerator to the LCSWMA.

The city is party to a long term contract that requires it to produce a minimum amount of tonnage, 35,000 tons annually at \$190 per ton, to the LCSWMA. Increases in recycling or reductions in solid waste for any other reason still leaves the city financially obligated for the contracted amount, a minimum of \$6,650,000 annually.

The Receiver's plan balances the city budget with smoke, mirrors and uncertainty.

Although recent history has proven the state subsidy to be unreliable, the plan relies on \$5 million annually from the Commonwealth.

The plan relies on \$4 million in savings from union contracts that have not yet been achieved.

Although the 100% increase in the city's EIT is only scheduled to last until 2016, the likelihood that it will become permanent can't be ignored. Other distressed communities in the Act 47 program have seen their EIT increased to 3.4% and more.

As if these issues were not troubling enough, the Receiver's plan projects very little future revenue to go to the city's general fund where the city's democratically elected officials determine the best use of this revenue for the benefit of the citizens of Harrisburg. Rather, the plan generously funds non-city controlled entities that don't answer to the residents of the city. The \$3.7 million the plan assigns for OPEB debt (retirees health insurance) is insignificant in comparison to the \$180 million unfunded liability.

Yet, none of the loss of Harrisburg's citizens' decision making powers is necessary. The monetization, refinancing, added subsidy from the Commonwealth and fee increases projected with the lease of the parking assets could all be achieved without removing them from the city's control.

In the end, the question is whether this plan is best for the citizens of Harrisburg or best for Wall Street, which enabled the city's slide into its current morass. I feel confident that City Council, in consultation with their independent advisor, will thoroughly consider all the ramifications of this plan before taking action. I am also confident that the Council's final decision will be in the city's best interest.

I also encourage Council to request a formal opinion from advisors, Alvarez and Marcel, asking if this is the best deal that Harrisburg could achieve either in or outside of bankruptcy.

I am available to assist in any way Council may find appropriate and helpful.

Best regards,

A handwritten signature in cursive script that reads "Daniel C. Miller". The signature is written in dark ink and is positioned above the printed name.

Daniel C. Miller

cc: William Leinberger

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

C. Alan Walker, in his capacity as Secretary
of the Commonwealth of Pennsylvania Department
of Community and Economic Development,
Petitioner

No. 569 M.D. 2011

v.

City of Harrisburg,
Respondent

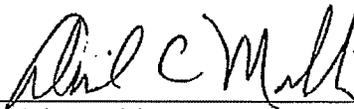
CERTIFICATE OF SERVICE

I, Daniel C. Miller, hereby certify that I have served a true and correct copy of the
Objections to Recovery Plan filed this date upon counsel for all the parties, postage pre-paid, and
addressed as follows:

Kenneth Lee
Post & Schell Attorneys at Law
17 N. Second Street
12th Floor
Harrisburg, PA

Mark Kaufman
McKenna Long & Aldridge LLP
303 Peachtree Street NE
Atlanta, GA 30308

Neil Grover
2201 N Second Street
Harrisburg, PA


Daniel C. Miller
10 N. 2nd Street
Suite 403
Harrisburg, PA 17101
717-234-2250

Date: September 20, 2013

Miller Dix

701 N. 2nd St. Harrisburg, PA 17102



HARRISBURG P&DC 171

TUE 24 SEP 2013 AM

MR. MARK KAUFMAN
MCKENN - LOIG + ALDRIDGE LLP
303 PEACHTREE ST. NE
ATLANTA, GA 30308

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

C. Alan Walker, in his capacity as
Secretary for the Department of
Community and Economic
Development,

Petitioner,

v.

City of Harrisburg,

Respondent.

No. 569 M.D. 2011

**[PROPOSED] ORDER GRANTING APPLICATION OF THE RECEIVER
TO SUSPEND THE RUNNING OF THE TIME TO SUBSTANTIVELY
ANSWER THE OBJECTIONS TO PLAN OF RECOVERY AND REQUEST
FOR EXPEDITED CONSIDERATION**

This Honorable Court, having considered the relief requested by William B. Lynch, the Receiver for the City of Harrisburg (“Receiver”) in his Application of the Receiver to Suspend the Running of the Time to Substantively Answer the Objections to Plan of Recovery and Request for Expedited Consideration (“Application”), and in light of the arguments offered at the September 19, 2013

hearing (“Hearing”) on the Receiver’s modified recovery plan (“Harrisburg Strong Plan”), the representations contained in the Harrisburg Strong Plan, the record of this Case, the testimony offered at the Hearing, and any other evidence presented, hereby finds good cause shown for the relief requested in the Application, including the expedited consideration thereof, and, wherefore, it is hereby ORDERED as follows:

A. The relief requested in the Application is GRANTED.

B. The time for the Receiver to respond substantively to the Objections to Plan of Recovery filed by Daniel C. Miller, City Controller (“Objection”) is hereby suspended, pending the Court’s consideration of and ruling on the response of the Receiver that raises certain procedural and other non-substantive objections to Mr. Miller’s Objection (“Procedural Response”).

C. Such substantive response shall only be required if the Receiver is unsuccessful in defeating the Objection based upon the procedural objections advanced in the Receiver’s Procedural Response.

D. In the event such substantive response were to be required, such response shall be due seven (7) days following the entry of the Order addressing the Receiver’s Procedural Response.

BONNIE BRIGANCE LEADBETTER,
Judge

CERTIFICATE OF SERVICE

The undersigned hereby certifies that, through counsel, William B. Lynch, in his capacity as Receiver for the City of Harrisburg, has this day caused true and correct copies of the foregoing APPLICATION OF THE RECEIVER TO SUSPEND THE RUNNING OF THE TIME TO SUBSTANTIVELY ANSWER THE OBJECTIONS TO PLAN OF RECOVERY AND REQUEST FOR EXPEDITED CONSIDERATION to be served, via first class mail, postage prepaid upon the individuals identified on Exhibit A hereto at the addressees indicated on Exhibit A.

Respectfully submitted this 3rd day of October, 2013

McKenna Long & Aldridge, LLP

By: *Joseph Krolikowski by Christopher Soliman*
Joseph Krolikowski, Esq. *other express*
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**Attorneys for William B. Lynch, in
his official capacity as Receiver for
the City of Harrisburg**

EXHIBIT A

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<p>Markian Roman Slobodian Law Offices of Markian R. Slobodian 801 N 2nd St Harrisburg, PA 17102—3213 (717) 232-5180 <i>(Attorneys for Ambac Assurance Corporation)</i></p>	<p>Lee E. Morrison 420 Lamp Post Lane Camp Hill, PA 17011 (717) 761-9090 <i>(Attorney for Harrisburg City Council)</i></p>
<p>Howard B. Klein Law Office of Howard Bruce Klein, P.C. 1700 Market Street, Suite 3025 Philadelphia, PA 19103 (215) 972-1411 <i>(Attorneys for David Unkovic)</i></p>	<p>Marck Joachim Arent Fox LLP 1050 Connecticut Ave., NW Washington, DC 20036 (202) 857-6018 <i>(Attorneys for Ambac Assurance Corporation)</i></p>
<p>Daniel L. Sullivan Saidis, Flower & Lindsay Saidis Sullivan & Rogers 26 W High St Carlisle, PA 17013 (717) 243-6222 <i>(Attorneys for County of Dauphin)</i></p>	<p>Geoffrey R. Johnson Sprague & Sprague 1110 Wellington Road Jenkintown, PA 19046 (215) 490-7436 <i>(Attorneys for Mark D. Schwartz)</i></p>
<p>Ronald L. Finck Mette, Evans & Woodside 3401 N Front PO Box 5950 Harrisburg, PA 17110 (717) 232-5000 <i>(Attorneys for County of Dauphin)</i></p>	<p>Charles B. Zwally Mette, Evans & Woodside 3401 N Front St PO Box 5950 Harrisburg, PA 17110 (717) 232-5000 <i>(Attorneys for County of Dauphin)</i></p>

<p>Paul M. Hummer Saul Ewing LLP Centre Square West 1500 Market Street, 38th Floor Philadelphia, PA 19102-2186 (215) 972-7777 <i>(Attorneys for Assured Guaranty Municipal Corp.)</i></p>	<p>Matthew M. Haar Saul Ewing LLP Centre Square West 1500 Market Street, 38th Floor Philadelphia, PA 19102-2186 (215) 972-7777 <i>(Attorneys for Assured Guaranty Municipal Corp.)</i></p>
<p>James S. Gkonos Saul Ewing LLP Centre Square West 1500 Market Street, 38th Floor Philadelphia, PA 19102-2186 (215) 972-8667 <i>(Attorneys for Assured Guaranty Municipal Corp.)</i></p>	<p>Daniel C. Miller 10 N. Second Street, Suite 403 Harrisburg, PA 17101 (717) 255-3060 <i>(Pro se)</i></p>