

*Law Offices*

One Logan Square  
18<sup>th</sup> & Cherry Streets  
Philadelphia, PA  
19103-6996

(215) 988-2700  
(215) 988-2757 fax  
www.drinkerbiddle.com

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November 17, 2009  
Finance Committee  
City Council  
City of Philadelphia

***Testimony of  
William H. Clark, Jr.,  
Partner, Drinker Biddle & Reath LLP,  
in support of  
Councilman Kenney's Amendment to Bill No. 090119  
regarding  
Certified Sustainable Business***

Chairwoman Tasco and Council Members, thank you for the opportunity to address the Committee.

My name is William H. Clark, Jr. I am a partner with Drinker Biddle and Reath LLP here in Philadelphia and practice in its Corporate and Securities Group. I have previously served as the chair of the Business Law Section of the Pennsylvania Bar Association and as the chair of the Business Law Section of the Philadelphia Bar Association. I am currently a member of the Council of the Business Law Section of the American Bar Association. Thus I have been a leader of the professional organizations representing business lawyers in our city, state and nation. It is from the perspective of a business lawyer that I am offering my comments today.

I am here in support of Councilman Kenney's Amendment to Bill No. 090119 regarding Certified Sustainable Businesses. According to Councilman Kenney's amendment, "*A certified sustainable business must achieve and maintain certification as a B corporation by B Lab or receive a certification from another nationally respected certification authority ....*" As pro bono counsel to B Lab, I am here to testify to the strength and unique nature of the B Corporation Certification and to the scope and breadth of B Lab's activities.

As you have heard in other testimony, the B Corporation Certification requires that companies must:

- 1) take and pass a transparent, comprehensive assessment of their social and environmental performance – the B Ratings System; and
- 2) legally expand their corporate responsibilities to include consideration of stakeholder interests.

Although the B Ratings System is emerging as the gold standard for the assessment of corporate social and environmental impact, what sets apart B Corporation Certification is the legal requirement.

Certified B Corporations are required to amend their governing documents to reflect the interests of their employees, the community and the environment. This legal change expands the responsibilities of the company and embeds in the DNA of the business an ongoing commitment to their employees, the community and the environment. Unlike traditional businesses, Certified B Corporations are no longer just required to maximize shareholder value – these companies must now consider the impact of their decisions on employees, the broader community and the environment. This expanded responsibility will survive new management, new investors and even potentially new ownership. The B Corporation legal requirement is unique among current certifications, and combined with the performance standards of the B Ratings System, creates a rigorous and meaningful certification for sustainable businesses.

Importantly, the scope of B Lab's work is not limited to just the Delaware Valley. I represent B Lab in its effort to have legislation authorizing a new form of sustainable business enacted throughout the country. Legislation is currently being drafted in California, Colorado, Vermont, North Carolina and Pennsylvania. Five additional states have expressed similar interest in legislation for sustainable businesses. B Lab's efforts truly represent the beginnings of a national movement.

With the passage of this amendment, the City of Philadelphia has the opportunity to continue its leadership position and be the first city in the country to pass an incentive benefitting Certified Sustainable Businesses. I sincerely hope the Committee will vote in favor of this amendment.

Thank you for your time and consideration.



November 17, 2009  
City of Philadelphia  
City Hall, Philadelphia, PA 19107-3290

**Re: Testimony in Favor of Councilman Kenney's Amendment to Bill No. 090119 regarding Certified Sustainable Business**

**Brian Taussig-Lux, Vice President, Untours**

Chairwoman Tasco, Committee Members, thank you for the opportunity to testify in support of Councilman Kenney's Amendment to Bill No. 090119 regarding Certified Sustainable Business. My name is Brian Taussig-Lux. I am Vice President of Untours located in Media, PA, and we are a Certified B Corporation. Untours is a 30 year old travel company with 11 employees. We specialize in vacation rental packages to Europe and North America that let people live like the locals in over 20 destinations.

Though we believe we are offering exceptional cultural immersion opportunities for our clients, and that our dedicated staff is the best in the industry, what makes Untours truly unique is what we do with our profits. For over 17 years, Untours has given nearly 100% of its after-tax profits to the Untours Foundation.

The Untours Foundation provides low interest loans to individuals and organizations in order to create jobs among disenfranchised populations and to build low-income housing. We look for projects that are innovative and replicable. To date the Untours Foundation has made \$5 MM of loans, with many of our loan recipients located here in Philadelphia and Chester. Our founders, Norma and Hal Taussig, my aunt and uncle, believe in "change, not charity," especially as this concept applies to funding small inner-city businesses that create lasting change and can be duplicated by others. Our guiding principal is providing "a Hand-Up not a Hand-Out."

Norma and Hal live a simple life in their small home. They live on Social Security and savings from the modest wages Norma earned during her working years. More than a decade ago, Hal stopped drawing a salary from the travel business. A few years ago, an IRS auditor, suspecting Hal of avoiding a salary to evade taxes, fined him \$7,000 and required that he take a \$6,000 annual wage – all of which he now signs back over to the company. And yes...Norma and Hal are also the sole owners of an \$8 MM business. In recognition of Hal and Norma's efforts, Untours was recognized by Paul Newman and John F. Kennedy, Jr. in 1999, as "The Most Generous Business in the United States."



We are proud to say that of the 235 B Corporations across the country, Untours was the first to become certified. And I must add, this wasn't an easy test. The Certification challenged us to look beyond the impact we create with the Foundation and improve how we treat our employees, how we engage with our local community, and how we impact the environment. On the B Ratings System we score 110 out of 200...and we donate almost all our profits to charity!

We joined this community in June 2007, because we firmly believe that business can be used to improve our communities and the environment. For Untours, the social benefit we create is through the symmetry of using profits from European vacations to lift others out of poverty. We are not unique in the community of B Corporations; of the 235 Certified businesses, 74% have a public partnership with a local charity.

We became a Certified B Corporation to be part of a growing community of like-minded companies that are using the power of business to affect change. We support the goal of creating a new sector of the economy in which companies like ours are recognized and valued for our emphasis on the triple bottom line – people, planet and profit.

Philadelphia would benefit immensely by having more Certified B Corporations within its city limits. Councilman Kenney's amendment would create a direct incentive for other community-oriented businesses to improve their social and environmental impact and become certified. I hope you will support this important legislation.

Thank you for your attention.



**Re: Testimony in Favor of Councilman Kenney's Amendment to Bill No. 090119 regarding Certified Sustainable Business**

November 17, 2009

**Timothy McDonald, Co-Founder, Onion Flats**

Chairwoman Tasco and Committee Members, thank you for the opportunity to testify in support of Councilman Kenney's Amendment to Bill No. 090119.

My name is Tim McDonald. I am an architect and one of the founders of Onion Flats, a family-owned development/design/build collective centered in Kensington. I am also a member of the Sustainability Advisory Board working with the Mayor's Office of Sustainability and an active member of the Northern Liberties Neighbor's Association's Zoning Committee. We currently are in the process of becoming a Certified B Corporation.

Begun in 1997, Onion Flats is committed to designing and building the most sustainable communities in the country right here in Philadelphia. Our 9-unit Thin Flats project in Northern Liberties, completed one year ago, was awarded the first **LEED Platinum** duplexes in the country. Three other single-family homes completed the year before in Fishtown were Philadelphia's first **LEED Gold** homes. These projects far exceed city energy, water and resource codes. We have completed 7 projects in Philadelphia, with many more on the boards or in construction. We employ approximately 50 people between our five businesses: Onion Flats, Plumbob, Jig, GRASS and BLOX. Though our developments include a diverse mix residential projects, we are perhaps best known for converting industrial sites in resource-challenged neighborhoods into sustainable residential developments. On the site of a former Rag factory in Fishtown, we created Rag Flats, an eleven unit project completed in 2006, which manages it's own stormwater, generates it's own electricity and greatly reduces energy costs within a communal garden setting. These projects are developed in a collaborative public process, engaging the local community. We at Onion Flats believe that good, solid and common sense urban redevelopment means designing buildings and communities that manage their own resources and sustain themselves.

Onion Flats' mission is directly in line with City Council's vision and the Greenworks Philadelphia plan to make Philadelphia the most sustainable City in the country. In the process, we hope to empower generations of architects, developers, politicians and builders to see that the pressing question is no longer why **WOULD** you think and build sustainably, but rather why **WOULDN'T** you.

Sustainable development is often narrowly interpreted as "green" design – solar panels, green roofs, rainwater recycling, etc. And though our projects certainly include these elements, sustainable development is a much broader, more holistic concept. Sustainable development includes not just **what** you build, but **where** you build, **how** you build, and **who** you impact.



The B Corporation Certification appeals to us for a similar reason – it’s not just about “green”. The Certification represents a more holistic approach to business, centered on creating social and environmental change. It doesn’t focus exclusively on a particular product or practice. Instead, it is comprehensive, evaluating a company’s impact on its employees, the community and the environment.

When Onion Flats went through the B Ratings System, the survey itself served as a road map, or a guideline, for how to improve our social and environmental performance. We discovered new areas of focus for Onion Flats, beyond our environmental expertise – areas like employee engagement, direct service, and enhanced transparency.

We have been in the Certification process now for several months, and we’re hoping to become a member of the community by the end of the year. This legislation makes the decision to become a Certified B Corporation a little easier for Onion Flats. It’s true that we will have to improve some of our practices to join the community, but being part of a broader effort to create a new paradigm for business meshes with our vision for a new sustainable reality. I sincerely hope the Committee will vote in favor of this important legislation and continue the city’s ongoing support of Sustainable Businesses.

Thank you for your time and attention.



**We don't hire people to bake brownies. We bake brownies to hire people.**

Greyston Bakery Inc. 104 Alexander Street Yonkers, NY 10701

Phone: 914-375-1510

November 17, 2009  
City of Philadelphia  
City Hall, Philadelphia, PA 19107-3290

**Re: Testimony in Favor of Councilman Kenney's Amendment to Bill No. 090119 regarding Certified Sustainable Business**

**Ariel Hauptman**, Business Development Manager, Greyston Bakery

Chairwoman Tasco, Committee Members, thank you for your time and attention this afternoon.

My name is Ariel Hauptman, and I have traveled from Yonkers, NY, to express my support for this legislation. I am the Business Development Manager of Greyston Bakery; we are a Certified B Corporation.

Greyston Bakery is a social enterprise founded in 1982; we use entrepreneurship to solve the problems of the inner-city. We bake the brownies you find in Ben & Jerry's Ice Cream. We also have a line of exceptional gourmet brownies called DoGoodies that we sell in grocery stores across the country. We truly believe that our brownies are the best tasting, highest quality brownies you've ever had. But our mission isn't to bake exceptional brownies; instead, we exist to support low-income individuals and families as they forge a path to self-sufficiency and community transformation.

We maintain an open-hiring policy at Greyston. Specifically, if we have a job opening, the next applicant is hired, regardless of background or personal history. Our guiding principle at Greyston is relatively simple: "We don't hire people to bake brownies; we bake brownies to hire people." We hire men and women who have little or no credentialed work experience, many of whom have come to Greyston with backgrounds that include homelessness, incarceration, substance abuse, welfare dependence, domestic violence and illiteracy.

We currently have 120 employees at Greyston, and each has a story. Take Rodney. Rodney began working at Greyston Bakery in 1995, after spending years working on the streets. Before the bakery, Rodney's work consisted of selling drugs and earning thousands of dollars each week. Starting at the bakery in an entry-level job, Rodney's income dropped to a few hundred dollars a month. His choice can be attributed to one thing - his family. Thirteen years later, Rodney serves as a positive role model for his children. During his tenure at Greyston Bakery, he has moved up through the ranks to become Production Manager.



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Or take Dieulane. At the age of 11, Dieulane immigrated to New York from Haiti to be with her father. At 14, she ventured out on her own and found herself living in a shelter. There, Dieulane got pregnant and was forced to drop out of school. Looking to make a change in her life, Dieulane, then 19, found Greyston Bakery and applied for a job. She didn't have a phone so she came to Greyston every day to see if there was a position available. Determination paid off, and Dieulane landed a job making brownies.

We at Greyston want to be a model for social enterprises, building a coalition with employees, the community and shareholders. Our factory sits on a redeveloped brownfield in an underdeveloped section of Yonkers. We properly compensate our employees with fair wages, health benefits, and direct participation in the profitability of the company. We train and promote from within, and mentor our employees, whom we source from the local community.

All of our profits are donated to the Greyston Foundation, an innovative, integrated set of non-profit and for-profit entities serving underserved populations in southern Westchester County, New York. The Greyston Foundation supports affordable childcare for the community, affordable housing for the homeless and low-income families, and affordable health care for persons with HIV. The Foundation's programs reach 2,200 community members annually.

We joined the community of B Corporations to be part of a movement bigger than ourselves. Our mission at Greyston is to serve as a model for a new way of doing business that we hope others will follow. The community of Certified B Corporations provides us with both a larger platform and a louder voice to demonstrate that social entrepreneurship can work to rebuild the inner-city.

Whether B Corporations are working to preserve the environment, rebuild local communities, or alleviate poverty, we all share a common desire to affect change with our business. This Certification is the best effort yet to pull together the diverse community of social enterprises and sustainable business and unify our efforts as a collective, harnessing the power of business for social change.

Humbly I submit to you that the world needs more Greyston Bakeries...Philadelphia needs more Greyston Bakeries. This legislation is one way to encourage businesses to accept the challenge of social entrepreneurship and help to rebuild our communities. I promise you, this proposed tax incentive will be repaid to the city many, many times over.

Thank you for your time.



**Testimony in Support of Councilman Kenney's Amendment to Bill No. 090119  
Regarding Certified Sustainable Business  
Submitted by Leanne Krueger-Braneky  
Executive Director, Sustainable Business Network of Greater Philadelphia**

On behalf of the Sustainable Business Network of Greater Philadelphia, I am pleased to submit this testimony in support of Councilman Kenney's Amendment to Bill No. 090119 regarding certified sustainable businesses. A 500-member business organization, the Sustainable Business Network brings together local leaders who want to grow successful businesses that are socially and environmentally responsible. Half of SBN's business members are located within the City of Philadelphia, while the other half operate in the surrounding counties. Member businesses represent a broad spectrum of products and services and our educational events have reached over 2,000 people in the last year alone.

The Sustainable Business Network has also become an intermediary for information about green collar jobs. The Green Economy Task Force (GETF) was convened by SBN in February 2008 to develop a robust green economy in our region and to ensure that a broad range of stakeholders work together to effectively serve the needs of both green businesses and low-income communities in the Philadelphia region. The coalition has grown to over 400 stakeholders representing more than 230 groups including green businesses, organized labor, workforce development agencies, policy groups, state and local government, economic development agencies, and community organizations.

## **Why We Support This Amendment**

We are fully in support of Councilman Kenney's proposal to eliminate the gross receipts portion of the Business Privilege Tax for certified sustainable businesses beginning in 2010. We believe that this legislation is an important first step towards creating a more supportive climate for green businesses in Philadelphia, and for rewarding companies for making decisions that positively impact both people and the planet.

Today is the right time for this legislation. Philadelphia is well-positioned to capitalize on the Federal Government's unprecedented investment in the green economy but we must act quickly to ensure that public investment will actually lead to quality jobs in for the communities who need them most. In this economic climate, investing in job training is crucial, but we also need to ensure that businesses will be there to hire the graduates of all the new federally-funded training programs that will come online in 2010. Most importantly, we cannot depend on foreign companies to move in and create the jobs for us. In order to create good jobs that will stay in Philadelphia for the long haul, we need to grow local green businesses that are rooted deep in our communities.

This legislation will support the backbone of Philadelphia's economy: small businesses. Because small businesses and locally owned businesses have more control over their operations and legal documents than large businesses and publicly owned companies, it will be easier for these companies to become certified through the best existing sustainable business certification program, B Corporation. Small businesses will be the primary beneficiaries of this tax incentive, meaning our tax dollars will be spent with the companies that have the biggest economic impact on our local economy.

## **Why SBN Chose to Partner with B Corporation**

The B Corporation Certification Program is run by B Lab, a nonprofit organization located in the Philadelphia suburbs. The Sustainable Business Network of Greater Philadelphia is B Lab's first B Corporation Community Partner, and the first business organization in the country to require our members to complete the B Survey as a condition of membership. We did not make this decision lightly – our Board spent nine months researching B Lab, testing the B Survey, and discussing the implications of making the survey mandatory. We decided to make the B Survey mandatory for our business members for a number of reasons:

- After evaluating some of the other sustainable business certification programs on the market (including CERES and Global Reporting Initiative), we decided that the B Survey is the most useful tool for small businesses.
- We wanted to identify a sustainable business evaluation tool and the B Survey was far better than anything that we could develop on our own.
- When consumers picked up our Membership Directory and asked how they could be sure that our members were sustainable, we needed a way to prove it. We can now say that all of our member businesses are required to benchmark their social and environmental practices.
- We work with businesses that are pursuing a Triple Bottom Line of People, Planet and Profit. The B Survey measures both social and environmental practices.

## **Why B Corporation is the Right Certification**

The B Corporation Survey and Certification is the best option on the market to measure the social and environmental impact of small businesses. There are a handful of other certification programs that exist, but most of them focus only on environmental practices, leaving out the social justice component that many of us care so much about. The B Corporation Certification measures a company's social

practices as well as its environmental practices – essential for a city government that is trying to create jobs for low-income people and direct contracts to disadvantaged businesses. For example, the B Corporation Certification awards points to businesses that recruit people from previously excluded populations, including women, ethnic minorities, people with disabilities, and individuals from low-income households. It also awards points to businesses that actively recruit women or ethnic minority owned suppliers and suppliers located in low-income neighborhoods. We are not aware of any other certification program that does such a good job of measuring social impact.

The B Corporation Certification Program also stands out from its competitors because of its rigor: certified companies are subjected to a rigorous assurance process. All B Corporations are required to undergo a survey review and attach documentation to validate their submission. B Lab then randomly audits 20% of all B Corporations every certification period. This means that companies have to prove that they are doing the good things they say they are doing and cannot just put them down on paper. The audit component makes the program stand out from other green business initiatives (including the voluntary Philadelphia Green Office Pledge that SBN helped develop) because companies cannot just pledge to go green – they have to prove it. This eliminates the potential for “green-washing,” a growing problem in larger companies that are spending more on their marketing budgets than they are spending on programs with a real impact. Because the B Corporation Certification Program is governed by a Standards Council made up of some of the top minds in the country on this topic, and because the Standards Council functions independently from the organizational leadership, we can trust that the companies that receive certification are truly leaders in the field. The fact that the program was developed in partnership with Columbia Business School means that it has credibility beyond just the sustainability world.

### **Why the Amendment is in Line with the Administration’s Goals**

This legislation would be a win for both City Council and the Administration because it is in line with the targets laid out in Mayor Nutter’s Greenworks plan. Target 14 in the Greenworks plan calls for the City to, “Double the number of Low- and High-Skill Green Jobs.”<sup>1</sup> We cannot grow the number of green jobs without growing local businesses. Greenworks supports the fact that business development is key: “While government can foster and stabilize market demand, private employers will ultimately be the ones creating green jobs.”<sup>2</sup> Greenworks also calls for the City to rebrand itself for business development efforts to, “highlight opportunities for job and business growth.”<sup>3</sup> This legislation would be the City’s first step towards providing tangible support for employers who are already doing the right thing for their employees and the environment, and who do not benefit from all the resources spent on business attraction.

Partnering with B Lab to certify sustainable companies will take the burden off the City at a time when city government does not have the resources or the track record to develop a new certification program. Internally, the City should focus on strengthening its existing certification program for Minority, Woman, and Disabled owned business enterprises and work with a third-party certification program to certify sustainable businesses.

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<sup>1</sup> “Greenworks”, City of Philadelphia, April 2009, p. 72.

<sup>2</sup> Greenworks, p. 73.

<sup>3</sup> Greenworks, p. 74.

## **Conclusion**

In conclusion, we urge City Council and the Administration to support this amendment to Bill No. 090119 for certified sustainable businesses. The current number of certified B Corporations in the City of Philadelphia is small enough that the revenue implications should not be disastrous. Small businesses with strong social and environmental practices should be able to be certified within a matter of months but large businesses that are not locally owned will find it much more difficult to become certified. We support the Office of Sustainability's suggestion that this program be viewed as an experiment, with a clear end date. In this time period, we will work with the Administration and City Council to support the right kind of business development.

Respectfully submitted –

Leanne T. Krueger-Braneky

Executive Director, Sustainable Business Network of Greater Philadelphia

Office: 215-922-7400

Web: [www.sbnphiladelphia.org](http://www.sbnphiladelphia.org)

E-mail: [leanne@sbnphiladelphia.org](mailto:leanne@sbnphiladelphia.org)

November 17, 2009

Councilman James Kenney  
City of Philadelphia  
City Hall, Room 330  
Philadelphia, PA 19107

**Re: Testimony in Favor of Councilman Kenney's Bill No. 090119  
Regarding Certified Sustainable Business**

Dear Councilman Kenney and the members of the Finance Committee:

In support of your proposed tax incentive for Certified Sustainable Businesses, I want to offer the perspective of a Philadelphia business that has been creating both green jobs and green buildings in the City for the past eight years. Our business, Re:Vision Architecture, employs fifteen design professionals—90% of whom live in Philadelphia, and 100% of whom are committed to our mission to “re-vision and restore the balance between natural and built environments.” Through green architecture, city planning, sustainability consulting, training and education, our firm works to design and promote green buildings and sustainable communities. We are responsible for many of the green building firsts in our City and our state, including the first LEED-Platinum certifications for both new construction and existing buildings. You may be familiar with green building work we have completed for Friends Center, PECO’s main office building, or Liberty Property Trust’s Navy Yard complex. We support and provide reduced rate or pro bono services for many of our City’s non-profit organizations, including The Food Trust, Fair Food, Pennsylvania Environmental Council, and The Sustainable Business Network. We have also been available on-call to City staff in need of green building expertise. Every aspect of our organization is here to serve and improve our local community, which in turn saves the city an immeasurable amount of expense.

As noted in our Employment Manual, “it is not enough that the firm produce work which advances RVA’s mission—through our creative process, relationships, work environment, and business practices, we must also reflect the values of sustainability that are the underpinnings of our firm.” We believe that we represent a new voice in the building industry—one that values our business and employment practices on par with our projects. In the world of sustainability, it is essential to walk the talk in every facet of your business.

Now about that bill...in all honesty, the City’s taxes were not a factor in our decision to locate in the City and we truly value the many benefits we get with our city address—including public transit and access to a pool of talented employees. However, we foresee that this bill would have a very positive impact on both established green businesses like ours, and on our City’s national reputation in the arena of sustainable communities. Even more importantly, we expect the bill would motivate many businesses to transition to more sustainable practices that support Philadelphia’s workers and economy. While the early adopters like RVA would greatly value and appreciate the benefits of the bill, we see a terrific impact in what the bill would do for businesses who are not yet green and sustainable. Based on our extensive work with sustainable certifications and incentives, I have no doubt that this bill would lead to many more green businesses within the City.

SUSTAINABILITY CONSULTING

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If passed, this bill will encourage Philadelphia businesses to improve their social and environmental performance required to become a B Corporation. As a result, these businesses will help the City reduce its health care, unemployment, energy, and waste costs.

Thank for your consideration; I hope you will vote in favor of Bill 090119.

Sincerely yours,

A handwritten signature in black ink that reads "Jennifer Rezeli". The signature is written in a cursive, flowing style with a large initial "J" and "R".

Jennifer Rezeli  
Managing Principal



2206 Mt. Vernon Street  
Philadelphia, PA 19130  
215-787-9999 (Main)  
www.eosss.com

Andrew Kleeman  
Matt Eschmann  
John Fox  
Richard Hwang  
Patricia Purdy  
Christopher Quinn  
Andrew Richards  
David Richman  
Sherry Riesner  
David Staller  
Matt Tomeo

November 3, 2009

Councilman James Kenney  
City of Philadelphia  
City Hall, Room 330  
Philadelphia, PA 19107-3290

***Re: Testimony in Favor of Councilman Kenny's Amendment to Bill No. 090119  
regarding Certified Sustainable Business***

Dear Councilman Kenney:

Thank you for again taking a lead position on an important piece of proposed legislation. The proposed modest (but meaningful) tax incentive for independently Certified Sustainable Businesses would greatly enhance the City's national leadership on commitment to sustainability issues, and would drive new tax revenues.

Eos Energy made a commitment, in 2007, to support not only the principles shared by other certified B-Corporations, but also to support the City by placing our offices and warehouse within the City limits, and by employing a staff comprised mostly of City residents. In the past year alone, we have hired 7 Philadelphians into new well-paying "Green Economy" jobs, and we have installed over twenty solar power systems in our City. To actually locate our business within the City was a difficult decision, however, in deference to the City's tax structure. I know of many of small businesses that would like to be located in the City, but have chosen otherwise. The tax obstacles are often insurmountable for other similarly-minded start-ups and small companies.

The modest short-term cost of your proposed Amendment to Bill No. 09119 would be recouped many times over in new businesses for the City. The proposed tax change would send an urgently needed message to the small business community that the City's commitment to Certified Sustainable Businesses is tangible and irrevocable. I believe it could be the tipping point that brings many of our suburban counterparts to our side of the City line.

Respectfully Submitted,

A handwritten signature in blue ink that reads "Andrew Kleeman".

Andrew Kleeman  
Managing Partner  
Eos Energy Solutions





November 17, 2009

Councilman James Kenney  
City of Philadelphia  
City Hall, Room 330  
Philadelphia, PA 19107

***Re: Testimony in Favor of Councilman Kenney's Bill No. 090119  
Regarding Certified Sustainable Business***

Dear Councilman Kenney and the members of the Finance Committee:

Thank you for again taking a lead position on an important piece of proposed legislation. The proposed tax incentive for Certified Sustainable Businesses would greatly enhance the City's national leadership on commitment to sustainability issues, and would drive new tax revenues.

Abacus Wealth Partners is a Founding B Corporation member with offices in Philadelphia, Los Angeles and San Francisco. We help our clients invest money in ways that fit their values and partnered with Dimensional Fund Advisors in creating sustainably oriented mutual funds. We encourage clients to direct wealth to companies that make a positive impact on the environment, their communities, and the world at large.

We strive to create a great place to work by providing a profit-sharing compensation structure, exceptional health benefits, and continuing education and training. And in addition, we donate a minimum of 5% of our profits to non-profits each year. We allow our employees to choose the recipients each year, and as a result we've supported organizations like the Bethesda Project that provides housing and support services for the chronically homeless. We also seek to further support our community by engaging in volunteer activities as an organization, such as last year, when our employees volunteered at Philabundance.

The modest short-term cost of your proposed Amendment to Bill No. 090119 would be recouped many times over in new businesses for the City. The proposed tax change would send an urgently needed message to the small business community that the City's commitment to Certified Sustainable Businesses is tangible and irrevocable

If passed, this bill will encourage Philadelphia businesses to improve their social and environmental performance required to become a B Corporation. As a result, these businesses will help the City reduce its unemployment, energy, and waste costs, while also helping to rebuild underserved communities.

Thank for your consideration; I hope you will vote in favor of Bill 090119.

Sincerely,

Lisa M. Colon

Chief Operating Officer



November 15, 2009

Councilman James Kenney  
City of Philadelphia  
City Hall, Room 330  
Philadelphia, PA 19107

***Re: Testimony in Favor of Councilman Kenney's Bill No. 090119  
Regarding Certified Sustainable Business***

Dear Councilman Kenney and the members of the Finance Committee:

Thank you for again taking a lead position on an important piece of proposed legislation. The proposed tax incentive for Certified Sustainable Businesses would greatly enhance the City's national leadership on commitment to sustainability issues, and would drive new tax revenues.

I am the owner of Mugshots Coffeehouse and Café. We were a Founding B Corporation and became certified in the Fall of 2008. We now have 2 locations, one in Manayunk and one in Fairmount and employ 11 full-time and 22 part-time staff. Though we believe we serve exceptional coffee and food, what makes Mugshots truly unique is our focus on the local community. Not only are we owned locally, but we use our business to maximize the dollars that stay in Philadelphia and benefit the city:

- We pay exceptional wages and benefits and have one of the lowest turnover rates in our industry. We seek out employees that are local and are from low-income neighborhoods.
- Over 75% of our expenditures support local businesses and farmers. We spend over \$150,000 annually on local agriculture – money that goes directly to the farmer or to an organic farming cooperative. In addition, we manage a local farmers buying club out of our café, allowing us to not only support local agriculture and farmers, but to offer our customers fresh, local foods directly from the source.
- We buy food that is locally produced or is from coffee cooperatives that have exceptional social values.
- We have a deep commitment to the environment and live this commitment every day by:
  - o composting all organic waste
  - o recycling glass, aluminum, cardboard, paper and plastics
  - o sourcing 100% wind energy
  - o eliminating the use of plastic bags
  - o eliminating the use of incandescent bulbs wherever possible
  - o sourcing organic produce, coffee, tea and other products
- We are a founding member of the Independents Coffee Cooperative and are deeply involved with other non-profits such as Fair Food that benefit our local community.
- We hold educational and cultural events that benefit our community and local non-profits. In addition, we donate significantly to local charities, schools and organizations that share our values and mission.

2100 Fairmount Avenue ■ Philadelphia, PA 19130  
www.mugshotscoffeehouse.com  
267.514.7145 ■ f: 267.514.7146

110 Cotton Street ■ Philadelphia, PA 19127  
contact@mugshotscoffeehouse.com  
215.482.3964



The modest short-term cost of your proposed Amendment to Bill No. 090119 would be recouped many times over in new businesses for the City. The proposed tax change would send an urgently needed message to the small business community that the City's commitment to Certified Sustainable Businesses is tangible and irrevocable. I believe it could be the tipping point that brings many of our suburban counterparts to our side of the City line.

If passed, this bill will encourage Philadelphia businesses to improve their social and environmental performance required to become a B Corporation. As a result, these businesses will help the City reduce its health care, unemployment, energy, and waste costs.

Thank for your consideration; I hope you will vote in favor of Bill 090119.

Sincerely,

**Jill C. Fink**

Jill C. Fink  
Co-Owner,  
Mugshots Coffeehouse & Café

November 11, 2009

Councilman James Kenney  
City of Philadelphia  
City Hall, Room 330  
Philadelphia, PA 19107

**Re: Testimony in Favor of Councilman Kenney's Bill No. 090119  
Regarding Certified Sustainable Business**

Dear Councilman Kenney and the members of the Finance Committee:

Thank you for again taking a lead position on an important piece of proposed legislation. The proposed tax incentive for Certified Sustainable Businesses would greatly enhance the City's national leadership on commitment to sustainability issues, and would drive new tax revenues.

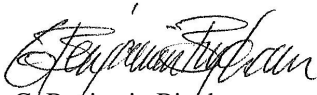
My name is Ben Bingham, Managing Director at Benchmark Asset Managers. We manage investment portfolios that align personal financial goals with socially responsible investments. We believe that we serve as an answer to the criticism of the financial sector, because we invest in companies making a positive impact in their community. We now have 12 local professionals on staff and manage \$200M in assets in responsible businesses. We find undervalued companies that are making a difference financially and sustainably, and our returns with this strategy have been well above market.

We also lend directly to high impact social and environmental initiatives locally such as The Reinvestment Fund of Philadelphia. As a result, we've helped finance supermarkets, charter schools, and energy projects that benefit the City of Philadelphia. We also work with Sostenica (based in West Chester lending to organic farmers in Nicaragua) and Solutions for Progress (based in Philadelphia, this national program is designed to help federal social programs reach individuals who need help with the complexities of bureaucracy).

The modest short-term cost of your proposed Amendment to Bill No. 090119 would be recouped many times over in new businesses for the City. The proposed tax change would send an urgently needed message to the small business community that the City's commitment to Certified Sustainable Businesses is tangible and irrevocable. I believe it could be the tipping point that brings many of our suburban counterparts to our side of the City line.

If passed, this bill will encourage Philadelphia businesses to improve their social and environmental performance required to become a B Corporation. As a result, these businesses will help the City reduce its health care, unemployment, energy, and waste costs and increase the quality of living for Philadelphia residents.

Thank for your consideration; I hope you will vote in favor of Bill 090119.



G. Benjamin Bingham  
Managing Director  
**Benchmark Asset Managers, LLC**  
[bingham@benchmarkam.com](mailto:bingham@benchmarkam.com)