

NHPUC 10MAY17PM2:12



1 Court Street
Lebanon, NH 03766
603/448-5899

May 9, 2017

Ms. Debra Howland,
Executive Director
NH Public Utilities Commission
21 South Fruit Street, Suite 10
Concord, N.H. 03301-2429

RE: OCSA Complaint against Liberty Utilities pursuant to Puc 204.
Related to DE 16-835, Complaint against Liberty Utilities by Richard Balagur.

Dear Ms. Howland,

I am writing on behalf of One Court Street Associates (“OCSA”), a New Hampshire limited partnership and a customer of Granite State Electric (“GSE”), now d/b/a Liberty Utilities (“LU” or “Liberty”), since 1988, to make a formal complaint against Liberty Utilities with regard to their operation of their underground electric distribution system in downtown Lebanon, NH pursuant to Puc 204 and RSA 365:1. My complaint is that Liberty Utilities is failing to “furnish such service and **facilities as shall be reasonably safe and adequate** and in all other respects just and reasonable” contrary to RSA 374:1 and its failure to inspect and maintain parts of its distribution system is contrary to Puc 306.01(1) that requires Liberty to “**operate and maintain its plant, structures and equipment . . . [i]n accordance with good utility practice.**” As a result of these failures to act, and violations of the National Electric Safety Code, as detailed below, Liberty Utilities has also acted contrary to RSA 374:2 that requires “[a]ll **charges made or demanded**” by it “for any service rendered by it or **to be rendered in connection therewith**, shall be just and reasonable and not more than is allowed by law or by order of the” commission.” [Note: all **bold emphasis** is added here and below by me.]

The National Electric Safety Code C2-2012 is incorporated by reference in Puc 306.01(b)(1) as establishing standards by which to judge “good utility practice.” That code requires that in-service “[e]lectrical equipment shall be inspected and maintained at such intervals as experience has shown to be necessary. **Equipment or wiring found to be defective shall be put in good order** or permanently disconnected.” (Sect. 121.A.) The safety rules for underground lines of electric utilities (of which this complaint is concerned) further require that “[p]ad-mounted and other **aboveground equipment shall have an enclosure that is either locked or otherwise secured against unauthorized entry.**” (Sect. 381.G.1.)

This complaint presents 4 specific instances where Liberty has failed or is failing to act in violation of one or more of these various laws and requirements along with a general and ongoing problem with Liberty not accepting responsibility for maintaining portions of the electrical distribution system or plant that it owns, operates, or controls and that are thus under the general supervision of the public utilities commission pursuant to RSA 374:3, rather than the local building inspector and NFPA 70, the National Electric Code 2012 as Liberty has alleged in at least the second of these four instances,¹ and by implication, all four.

The general problem arises from a series of historic events that created a unique situation that was apparently without precedent in the history of Granite State Electric and perhaps for the PUC in key respects. In June of 1964 Lebanon experienced a tragic fire that burned down a significant part of the City's central business district. The City Council created the Lebanon Housing Authority (LHA) in the immediate aftermath of the fire to take advantage of federal urban renewal funds to rebuild the downtown public infrastructure and redevelop the area. In April of 1965 GSE apparently prepared their first estimate of the difference in cost "of placing our lines underground rather than overhead".² The LHA developed and recommended a redevelopment plan that the Lebanon City Council adopted on December 21, 1965. That plan called for the overhead electric and telephone utilities to be placed underground in the redevelopment area.³ The 1965 estimated cost for such undergrounding (by the urban planning consultant) was \$131,800 with the City's share estimated to be \$25,000.⁴ No source for the balance of funds was indicated in the approved plan, but the City's share was projected to be eligible to help satisfy the 25% state and local match for 75% federal funding for the overall roughly \$2 million projected total cost to implement the urban renewal plan.

Over the years this project was developing it seems apparent that GSE resisted the City and LHA's notion that GSE could be required to underground part of its overhead system and bear the cost of that capital investment. GSE did propose terms under which it would underground part of its distribution system, which included requiring the City to pay for the difference between the proposed underground

¹ See OCSA-3, Email from Win Spencer 12/14/25, forwarding Email from Richard Huntley of LU of 12/9/15. Note, throughout attachments some yellow highlighting, clouds and arrows have been added to the originals to draw attention to pertinent facts. Also please note that supporting documents are attached with sequential Bates numbering in the lower middle of pages in this format: "OCSA-1." Some of the pages have Bates numbering in the lower right hand corner, some with "Liberty" or "Lebanon," and have Bates numbering used by LU or the City of Lebanon, respectively, in the production of documents in discovery in the Lebanon District Court case filed by Richard Balagur, 20 West Park LLC, et al against LU, or in response to the PUC's request for documents from Liberty in DE 16-835..

² OCSA-5, GSE Memo of 4/15/65, From K. E. Gordon to F. J. Brown.

³ OCSA-6 to 15, Excerpts from 12/21/65 Urban Renewal Plan. See pages OCSA-10, 11 and 15 in particular.

⁴ OCSA-15.

distribution system and a rebuilt overhead system. For example, in July, 1966 Granite State Electric updated their estimate of the difference in cost of undergrounding part of their distribution system in the urban renewal area instead of rebuilding an overhead system, including street lighting components and specific street locations.⁵ Apparently this urban renewal project was the first time that a municipality in NH had tried to require an electric utility to underground part of its distribution system. At its May 10, 1967 meeting the Lebanon City Council passed over acting on “a request to the power and telephone companies to remove poles and overhead wires within the limits of the Urban Renewal Project NH-R-14 and place said utilities in underground conduits,” but did receive a written report from the LHA on various matters, including the question of “[w]ho is to assume the expense of placing overhead facilities underground?”⁶ That report was included in the City Council minutes and included an April 13, 1967 legal opinion obtained for the LHA that the City could compel GSE to place their distribution facilities underground within the Urban Renewal Area pursuant to its licensing authority for use of public ways at the expense of the utility.⁷ The opinion noted that there was a bill pending in the legislature that would require the town to pay half the costs. Apparently that bill never became law. At its 9/27/67 meeting the City Council, after meeting with representatives and attorneys from GSE and LHA on the question of the liability for the costs of “placing overhead utilities underground” decided to meet with the City Attorney to seek legal advice.⁸ At its meeting on Nov. 8, 1967 the City Council voted unanimously to institute legal proceedings in Grafton County Superior Court “to require the underground installation of [GSE’s] electrical transmission facilities in the Urban Renewal Area and the apportionment of costs of said relocation.”⁹ It doesn’t appear that such a lawsuit was ever actually filed though.

The whole redevelopment process continued to drag out and eventually the LHA and City learned that no federal (or state) funds would be available to help pay for the cost of undergrounding electric utilities, so the LHA and GSE began to work together to narrow the scope of undergrounding and reduce the cost difference between undergrounding and rebuilding of the overhead system. With the threat of litigation looming and construction of most of the improvements finally ready to proceed in early 1969¹⁰, the parties finally reached a compromise and all approved a “modified overhead/underground electrical system in the urban renewal area” with an appropriation of \$28,000 from the City to cover the estimated

⁵ OCSA-16, GSE Memo of 7/18/66, From K. E. Gordon to F. J. Brown.

⁶ OCSA-18 to 24, Excerpts from Minutes of 5/10/67 Lebanon City Council Meeting.

⁷ OCSA-22-24, Legal Opinion dated 4/12/67 from Baker & Page to LHA.

⁸ OCSA-25, Excerpt from Minutes of 9/27/67 Lebanon City Council Meeting

⁹ OCSA-26, Excerpt from Minutes of 11/10/67 Lebanon City Council Meeting

¹⁰ OCSA-27-30, January 9, 1969 “Memorandum for the Record.”

difference between undergrounding and a fully restored overhead system, with credit for salvage of any existing overhead service that was removed.¹¹

GSE proceeded to underground its electric distribution system, including installing underground conduit and primary cables to new concrete pads for pad mounted transformers and raceways to house secondary service laterals to distribution panel cabinets at the two largest transformers, where individual customer or building secondary service connections were made.¹² The secondary service conduits and conductors from point of interconnection in the distribution panels back to individual properties were apparently installed and paid for by the LHA and/or existing customers/property owners. As work was completed GSE invoiced the LHA for reimbursement of costs agreed to.¹³ Apparently LHA disputed some of the invoices¹⁴ and some balance was left uncollected when GSE gave up on trying to bill and collect from LHA in 1971 with some claimed but unpaid balance.¹⁵ Thus, GSE at least went unreimbursed for and ending up paid some portion of the original costs to underground its overhead distribution system within the downtown Lebanon urban renewal area

Liberty's response thus far to issues raised in this complaint has been to incorrectly apply its tariff at the time of construction (for both the original undergrounding of its distribution system and the subsequent construction of One Court Street) and as it currently stands to the situation at hand. A review of available documentary history will clearly lead to the conclusion that all of the principals involved at the time, GSE, LHA and the City, understood that the facilities at issue were part of GSE's distribution system, and as such, would be under GSE's control and the PUC's jurisdiction. As the City and LHA sought to compel and require GSE to place a part of its formerly overhead distribution system underground and on pad mounts for transformers, instead of pole mounts, and appropriated and expended funds to help pay for the initial cost of such work, GSE clearly had and continues to have the City's permission and consent for their use of a public way comprised principally of public parking lots and service areas located between Hanover, Taylor, Court and West Park Streets, whether by explicit or implicit license or easement or otherwise. It is just plain common sense that consent is implied for an action that was an integral and

¹¹ OCSA-31, Excerpt from Minutes of 3/3/69 Lebanon City Council Meeting; and OCSA-32, 3/4/69 Letter from LHA Executive Director Anthony Romano to Richard Bailey, President, GSE.

¹² OCSA-33, "City of Lebanon, New Hampshire, Business District, Secondary Dist. System," undated.

¹³ See, for example, OCSA-34, GSE Memo from N. B. Dobson to T.C. Couser, 10/21/69, referring to costs through 10/25/69.

¹⁴ See, OCSA-36, Letter from LHA E.D. Romano to GSE Norm Dobson, 11/5/69 and OCSA-37, 11/5/69 Memorandum for the Record.

¹⁵ OCSA-38, GSE Memo from Norm Dobson to E. P. Bailey, 5/4/71.

explicit part of an urban renewal plan that the City expressly approved,¹⁶ that the LHA and City sought to compel,¹⁷ and that the City voted to appropriate funds to help pay for.¹⁸

As time has passed some of the equipment installed as part of GSE's undergrounded distribution system has deteriorated resulting in the following specific violations complained of herein.

1. In the first specific instance GSE has required one customer to pay to replace a deteriorated distribution panel cabinet or terminal box that houses the service points where customer service conductors (premises wiring) are connected to GSE's service lateral for a number of separate customers as a condition of allowing an upgraded service connection for that one customer.¹⁹
2. In the second instance GSE is refusing to inspect and evaluate the condition of, much less repair, the badly rusting steel pedestal consisting of structural supports and protective skirting under its pad mounted transformer that houses both its high voltage primary service conductors and secondary service laterals that serve multiple independent customers.²⁰
3. In the third instance GSE failed to maintain and repair an underground conduit housing its primary service conductors from its overhead distribution system, under a public highway, to a transformer located on public property and serving multiple separate customers in different private buildings. This resulted in an extended loss of service, damages to customers, and the company refusing to take responsibility or pay for investigating, repairing or replacing the primary service conduit and conductor that they originally installed in 1969.²¹
4. In the fourth instance, GSE is failing to safely maintain and secure from unauthorized entry a distribution panel cabinet or terminal box that it controls, apparently originally installed, and which serves in common a number of separate customers and buildings and apparently houses their service points where they connect to GSE's distribution system.²²

The first and second instances involve the underground service that extends to the transformer located behind and to the immediate north of 9 Hanover Street (formerly "Hildreth's Hardware"). What had

¹⁶ OCSA-6.

¹⁷ OCSA-18 and OCSA-26.

¹⁸ OCSA-31.

¹⁹ See OCSA-39, Affidavit of Jay Boucher, President, Defiance Electric, LLC, 5/23/16, starting a paragraph 4.

²⁰ OCSA-41, Letter of 12/22/15 from Clifton Below, OCSA, to Win Spencer, Lebanon Electrical Inspector with attachments: OCSA-46, Photos of LU Transformer, Base, and Terminal Box, off Court St. and OCSA-48, Excerpts from LHA As-Built Sheets 6, 6A, and 6A Inset; and OCSA-51, Letter of 3/7/16 from Michael Sheehan, LU, to Clifton Below, OCSA.

²¹ See DE 16-835, OCSA-73, and OCSA-34.

²² See OCSA-54, Photos of GSE transformer and distribution panel on South side of Mall.

been Hanover Street before the fire and implementation of the urban renewal plan that relocated Hanover Street (also State Route 120) to the south is now also known as the pedestrian “Mall” in downtown Lebanon. This transformer also serves 3 other buildings in addition to the One Court Street building owned by OCSA (and about a dozen tenants who are individually metered customers of GSE). The third and fourth instances involve the underground service to a transformer located on public property behind the Citizen’s Bank building and Whipple Block on the south side of Hanover Street or the Mall. This is mostly the same issue as is the subject of Richard Balagur’s complaint in DE 16-835.

There should be no question that the primary service (utility supply) conductors supplying high voltage power via underground conduits to GSE’s transformers are part of the utility distribution system, owned by and to be maintained by the utility. Likewise, there should be no question that underground conduits and raceways housing those high voltage primary service cables, providing service to multiple independent customers, are part of the utility distribution plant that they are responsible for maintaining. Liberty Utilities’ own “Specification for Electrical Installations,”²³ incorporated by reference into its Tariffs No. 19 and 20, clearly shows at p. 14(OCSA-55), Figure 1.5-1 “Illustration Utility Electric Supply and Premises Wiring,” that “serving utility supply conductors and equipment” upstream of the “Service Point” are under the “exclusive control” of the utility as part of their system. For underground service, Figure 2-1 (p.19, OCSA-56) shows that for underground service the service point is the “TERMINAL BOX, OR HANDHOLD, OR TRANSFORMER SECONDARY” and that equipment up to that point are part of the company’s “SERVICE LATERAL.” Their definition of service lateral states that it consists of **“[t]he Company’s electric line including the necessary and ancillary accessories to connect a distribution line to an individual customer’s meter or point of attachment.”** (OCSA-58)

Regarding Complaint Violation #2, and turning specifically to Liberty Utilities’ response to my letter of 12/22/15 to the City Electrical Inspector Win Spencer by a letter from Michael Sheehan to myself dated 3/7/16, it may be worth the time of the reader to first review those two documents (OCSA-41 and 51) before proceeding.

The basic argument in LU’s response is that the steel pedestal, upon which their transformer rests, is part of our equipment as a customer, which is owned by and OCSA’s responsibility to maintain. The first tariff provision cited, paragraph 4 from an “old tariff” entitled “Customer’s Responsibility for Installation of Equipment on its Premises” is on the face of it inapplicable as it refers to equipment on the customer’s premises. The pedestal in question is not located on this customer’s premises. It is beyond the

²³ OCSA-55, Excerpts from LU “Specification for Electrical Installations,” July 2014.

boundaries of any property that we own and is upstream (on the utility side) of our service point.²⁴ Note that the definitions of “Premise” and “Premises” are incorporated by reference into Liberty’s current and recent tariffs and are provided at OCSA-57. At the end of his letter Mr. Sheehan suggests that because some properties in the urban renewal area may have been granted easements for utilities beyond the bounds of their parcels, that we may have also such property rights, effectively extending our premises beyond our parcel and somehow, beyond our service point. That is not the case with One Court Street Associates. I’ve attached a copy of our deed from the LHA, in which no easements beyond the boundaries of our parcel are conveyed to us and none have been conveyed since.²⁵

Citing paragraph 18 from “the old tariff” Mr. Sheehan argued that for underground service the customer is responsible for the costs of installation and retains ownership of such installations.²⁶ However, the cited language directly contradicts his argument. It states in relevant part “that part of such connection located on the Customer’s premises shall be and remain the property of the Customer. All underground cables beyond two feet inside the property line shall be paid for by the Customer and shall be and remain the property of the Customer.” The transformer pedestal in question, as well as other equipment that is the subject of this complaint, is not on this customer’s premises and arguably isn’t on any other customer’s premises²⁷ in the sense of premises as defined in LU’s tariff as “land and building of the Customer located on the Customer’s side of the service point” or part of “a unified, undivided parcel of property under the Customer or Applicant’s control through ownership or lease which is not separated by a public road, right of way, or property belonging to another entity.”²⁸ By defining what remains under ownership of the customer as limited to that part of the utility connection that is on their premises, the implication is that those portions of the utility connection (wires and equipment) beyond the bounds of the customer premises, and certainly including the service laterals²⁹ beyond the bounds of an off-premises service point, is to be owned and controlled by the utility.

Perhaps the GSE understanding at the time can be seen succinctly in the estimate for the plan to “underground distribution and underground-fed street lights” dated 1/17/68.³⁰ The estimate, based on

²⁴ See OCSA-39 at ¶3.

²⁵ OCSA-59, Quitclaim Deed from LHA to OCSA for Parcel B-8, 9/10/86

²⁶ OCSA-52.

²⁷ With the possible exception of the City of Lebanon since the City took over underground fed street lighting in northern parking area off Court, Flynn and Taylor Streets from GSE in the late 1990s and thus since has had a meter point attached to the distribution panel #1 cabinet or terminal box.

²⁸ See definitions at OCSA-57.

²⁹ See definitions at OCSA-58.

³⁰ OCSA-63, GSE Memo from K. E. Gordon to E. F. Bailey, dated 1/17/68

Metcalf and Eddy's "Preliminary Plan," provided that "The City or the property owner to supply necessary grants or easements. If underground distribution is accepted than all customers must agree to install underground services." Of course the project was developed under the direction of and in agreement with LHA that also owned the land where the modified overhead-underground system was installed, pursuant to an Urban Renewal Project officially approved by both the City and LHA.³¹ Most of the Urban Renewal parcels owned by the LHA in the late '60s weren't conveyed to the City until 1974. See for example Quitclaim Deed of LHA to City of Lebanon, 4/25/74, which includes the land where the transformer and distribution panel serving One Court Street are located.³² No easements or encumbrances external to the deed were affirmatively referenced.

As seen in the "Secondary Distribution Plan" at OCSA-33, the service point, where each customer or building on the north and south sides of the Mall would connect to GSE's service lateral, would be in Distribution Panels #1 (North, serving OCSA) and #2 (South). These Distribution Panels are sometime referred to as terminal boxes or splice cabinets, in the same category as handholds, in other referenced documents. The utility's secondary service lateral would connect through an 8" x 8" "wireway" from the secondary bus of the transformer through a single set of 3 phase conductors to main lugs on the distribution panel where each property's service could connect through separate disconnects. This plan, with no author noted, is close to how the distribution system was built out. Apparently each building owner consented to underground service and paid for or directly made their service connections to the service point in the distribution panel serving them. The "pedestal" that is the subject of the 2nd specific complaint incorporates and replaces the 8" x 8" "wireway" or raceway that was part of the original installation that predated OCSA.

This practice of each property owner installing and maintaining their individual underground service is notwithstanding the statement in the 1/17/68 GSE memo that "[t]he Company policy is to carry underground services two (2) feet inside of private property except where the building is on the property line and in this case work would terminate outside the building. Duct work on and in the building is to be done by private owner. The Company then will feed secondary cable into building and charge for that portion of the cable within the building."³³ This is a refinement to GSE's earlier references in estimates³⁴ and the explicit provision in its Tariff No. 6, to carry their service "two feet inside the property line," in

³¹ OCSA-66, Lebanon Housing Authority, May 23, 1969, Resolution # 229, OCSA-6, and OCSA-32

³² OCSA-67, Quitclaim Deed from LHA to City of Lebanon, Book 1218, Page 427, 4/25/74.

³³ OCSA-63.

³⁴ See OCSA-5 and OCSA-17.

effect from 1964 at least through 1969.³⁵ I think by 1968 GSE realized that instead of placing pad mounted transformers on private lots for individual customers as their earlier statements assumed, they would be located in public areas with private property lines starting at the building surfaces in most cases, so tweaked the application of their tariff and description of their policy.

The remaining tariff provisions cited by Mr. Sheehan in his 3/7/16 letter all pertain to and reference only the customer's equipment (on their premises, explicitly or implicitly)³⁶ and simply are inapplicable to the situations and utility distribution equipment and plant at issue in this complaint.

Furthermore, Mr. Sheehan seems to have the misconception that GSE did not install and pay for the foundation or conduits for the transformers serving One Court Street and others in the first instance. It was a GSE employee, who suggested on 1/9/69 that the 3 proposed pad mounted transformers to serve all the parcels within the Urban Renewal Area be situated in parking lot areas.³⁷ In GSE's 6/23/69 "estimate of the cost of primary service"³⁸ the first project described is for "[u]nderground placement of Utility Distribution Lines for service to padmounted transformer at the rear of the National Bank" and include line items for "Transformer Pad" and "Duct."³⁹ Likewise another specific project is for "[u]nderground placement of Distribution Lines for service to padmounted transformer at the rear of Woolworth's" and includes line items for "Handhole," "Transformer Pad," and "Duct."⁴⁰ According to LU's own records, as part of GSE Work Order 1-288, an internal GSE memo in October 1969 described "[u]nderground service to rear of Woolworth Building conduit primary cable and concrete pad installed . . . 25% complete."⁴¹ Hence, the ducts or conduits and concrete pads for service to their transformers was considered to be part of GSE's undergrounding of their distribution system and installed and paid for by GSE in the first instance, with some portion, but not all, of the costs reimbursed by LHA. As Mr. Sheehan points out in his 3/7/16 letter, the pedestal at issue in supporting GSE's transformer functions as part of the foundation pad⁴² (and "wireway" or raceway for both primary service and secondary laterals).

It should be clear from all this documentation that while some or all of the cost of creating an underground distribution system in Lebanon's Urban Renewal Area, including above ground service

³⁵ OCSA-71, Excerpts from GSE Tariff No. 6.

³⁶ OCSA-52 and 53.

³⁷ OCSA-29.

³⁸ OCSA-72, Granite State Electric Company, Estimated Cost, Lebanon Urban Renewal, 6/23/69.

³⁹ OCSA-73.

⁴⁰ OCSA-74.

⁴¹ OCSA-34.

⁴² OCSA-51.

points in distribution panels that serve multiple customers as part of the distribution system, may have been reimbursed or paid for by the Lebanon Housing Authority and, indirectly, the City of Lebanon, or even individual customers, that was done in a form that is now what is called a contribution in aid of construction (“CIAC”), not as a means to transfer ownership, control, or maintenance responsibility of such utility distribution lines and equipment to the LHA, the City, or third parties that are customers of GSE who happen to be served by secondary voltage off of GSE’s transformer supplied by the primary service cables and conduit and secondary laterals and distribution panels in terminal boxes where those customers connect their premises to the electric distribution system.

Finally, part of GSE’s Tariff NHPUC No. 6, at pp. 46-47, adopted October 1, 1969, during the time that these underground installations were being made, states under Line Extensions, Part II, paragraph 9 that “Underground systems installed in accordance with the provisions above shall be owned and maintained by the Company, except for secondary service conductors and other devices described elsewhere in this policy.”⁴³ Nowhere in “this policy” were, or are, primary service conductors and conduit that are not located on a customer’s premises described as not being owned and maintained by the Company, and the exception for secondary service conductors not being owned and maintained by the Company in this provision is limited to situations described elsewhere in “this policy,” which was and continues to be limited to elements of secondary service that are either located within the property lines of customers’ premises or on the customer side of the service point of connection or attachment with the distribution system.

To conclude otherwise at this point, with regard to the facilities and equipment at issue in these complaints, would create unreasonable and untenable problems going forward. Who is responsible for maintaining, repairing, replacing, and paying property taxes on facilities jointly used by and serving multiple properties and customers, such as primary service conduits, transformer foundation pads, pedestals, and raceways for primary service and secondary service lateral conductors, distribution panels, and terminal boxes or cabinets? What happens when the next one of these elements fails? Because Lebanon College paid for a replacement distribution panel cabinet or terminal box serving 3 other properties because the old one was rusting out, as a condition of upgrading their service, are they responsible for maintaining and replacing it, for one example? Hopefully not, because Lebanon College went insolvent and their property, 15 Hanover Street, was foreclosed upon by their mortgage holder and then sold to the State of New Hampshire for use as part of the River Valley Community College. So should we look to the State of New Hampshire to maintain and repair the distribution panel that is an

⁴³ OCSA-71.

essential element in providing electrical service to other independent customers including OCSA? No, because that's why we have public utilities and the PUC to regulate and supervise them and their relations with their customers.

Although our complaint is broader and somewhat different in scope than that in DE 16-835, and thus we would expect our complaint to be separately docketed, OCSA has no objection to this complaint being joined in any manner to DE 16-835 as the fundamental issues and many relevant facts are the same.

Please do not hesitate to call or email if you have any questions. Thank you for your attention to these matters.

Yours truly,

A handwritten signature in black ink that reads "Clifton Below". The signature is written in a cursive, flowing style.

Clifton Below
Managing General Partner, One Court Street Associates

Attachments with Table of Contents.

Copied by email with attachments to the service list for DE 16-835.