

**STATE OF NEW HAMPSHIRE
PUBLIC UTILITIES COMMISSION**

DW 12-306

ROSEBROOK WATER COMPANY, INC.

Rate Case

Order Approving Stipulation Agreement with Modifications

ORDER NO. 25,613

December 23, 2013

APPEARANCES: Stephen P. St. Cyr, for Rosebrook Water Company, Inc.; Devine, Millimet & Branch, P.A. by George Dana Bisbee, Esq., for Rosebrook Water Company, Inc.; McLane, Graf, Raulerson & Middleton by Carol J. Holahan, Esq. for Wells Fargo Bank; Marcia A. Brown, Esq. for the Staff of the Public Utilities Commission.

I. PROCEDURAL HISTORY

On October 12, 2012, Rosebrook Water Company, Inc. (Rosebrook) filed a Notice of Intent to file rate schedules and, on November 20, 2012, filed its rate schedules to increase its annual revenues by \$70,058 or 33.44%. Rosebrook also sought approval of temporary rates pursuant to RSA 378:27, at a level equal to its currently effective rates, during the pendency of the permanent rate proceeding. Rosebrook proposed that its temporary rates be effective for service rendered on and after January 8, 2013, the date its customers were notified of its rate case request.

On December 14, 2012, Commission Staff (Staff) filed a letter advising that certain issues had arisen in Staff's review of Docket No. DW 12-299, Rosebrook's Verified Joint Petition for Authority to Transfer Stock Ownership to REDUS NH Water Co, LLC . Specifically, Staff stated that Rosebrook had entered into contracts for services with two affiliated entities, that those contracts had not been filed with the Commission as required by

RSA 366:3, and that Rosebrook sought to include costs arising from these contracts in its rate case. Staff recommended the Commission review the affiliate contracts as part of the pending rate case and take no further action in Docket No. DW 12-299 until the issues surrounding the affiliate contracts were resolved.

On December 21, 2012, in Order No. 25,442, the Commission suspended Rosebrook's proposed tariff pages pursuant to RSA 378:6 and scheduled a prehearing conference and technical session for January 29, 2013. On February 6, 2013, Staff filed a report on the technical session. Staff noted that although Rosebrook filed the affiliate contracts, it was no longer taking the management, technical, and field services provided for in those contracts. Nonetheless, these costs remained in Rosebrook's test year. Staff stated that it was withdrawing the request that the Commission reject Rosebrook's rate case filing. Staff stated that Rosebrook had agreed to supplement its filing by the end of February, 2013, which it did on February 27, 2013. In its supplemental rate filing, Rosebrook stated that instead of relying on the affiliate contracts, it would be hiring four employees to provide services to Resort Waste Services and to BW Resort and that Rosebrook would be reimbursed accordingly. Due to these changes, Rosebrook increased its requested revenue requirement by \$2,215, for a total of \$281,041. This represents an increase of 34.62% over Rosebrook's 2011 test year revenues of \$208,768. This is slightly higher than its initially requested increase of 33.44%. Discovery on the rate filing ensued, pursuant to a procedural schedule approved by the Commission.

On March 22, 2013, Rosebrook filed a letter seeking to demonstrate that it had a viable plan to achieve compliance with all issues surrounding regulatory reporting and the timely filing of affiliate contracts. Rosebrook stated that it had considered various options for improving

compliance with Commission requirements, including: hiring new staff; using an affiliate; or using existing personnel more effectively. Rosebrook chose to use existing staff, with its manager serving as the primary contact for the Commission on regulatory matters, . Rosebrook committed to training all employees on Commission compliance, providing its system operator with additional in-depth training on Commission requirements, maintaining a compliance checklist to identify requirements and deadlines, and conducting periodic compliance reviews.

On September 5, 2013, Staff filed a stipulation on behalf of itself and Rosebrook addressing outstanding issues and presented testimony on the Stipulation before the Commission on September 17, 2013.

On December 3, 2013, Staff filed a letter notifying the Commission of the status of Rosebrook's compliance with the September 30, 2013 deadline for providing proposed Continuing Property Records (CPRs) for Staff's review and with the October 31, 2013 deadline for providing finalized CPRs. The letter stated that while the proposed CPRs were filed by the September 30, 2013 deadline, the finalized CPRs were not filed by October 31, 2013, and were still not considered to be complete as of December 3, 2013.

On December 12, 2013, Staff filed a letter reporting on Rosebrook's progress with its commitment to remove meter by-passes by November 30, 2013. Staff stated that Rosebrook reported by email on December 3, 2013, that it had corrected five out of the nine meter by-passes and that it was continuing to work with the Mount Washington Hotel to eliminate the remaining by-passes. The email exchange also included an inquiry by Rosebrook for assistance in calculating the meter charge for a 4-inch meter, a meter class Rosebrook presently does not have. Staff advised Rosebrook that if it intended to offer the hotel 4-inch metered service, it would

need to amend its tariff. On December 23, 2013 Staff filed an additional letter updating Rosebrook's compliance progress. Staff's letter indicated that Rosebrook had substantially corrected its CPRs and had removed all nine by-passes.

II. SUMMARY OF STIPULATION AGREEMENT TERMS

A. Revenue Requirement, Rate Base, and Rate of Return

In the Stipulation filed by Staff and Rosebrook on September 5, 2013, the signing parties recommended that the Commission approve an overall revenue requirement of \$253,441 based on a 2011 test year. This is an increase of \$47,386, or 23.0%, over pro forma test year revenues of \$206,055. It is based on a rate base of \$385,642, operating expenses of \$366,289, and an overall rate of return of 9.24%, yielding an operating income requirement of \$35,618. The rate of return is based on a cost of debt of 4.05% and a cost of equity of 9.60%. This cost of equity figure was based on a recent Commission decision in a litigated rate case involving another water utility. Hearing Transcript of September 17, 2013 (9/17/13 Tr.) at 22. *See also, Aquarion Water Company, Inc. of New Hampshire*, Order No. 25,539 (June 28, 2013).

B. Effective Date of New Rates

Staff and Rosebrook recommended that the new permanent rates derived from the recommended revenue requirement be effective for water service provided for the third quarter of 2013, *i.e.* on and after July 1, 2013. In the event Rosebrook issues its bills for the third quarter in October, Staff and Rosebrook recommended the Commission provide its approval for the recovery of the difference between Rosebrook's current rates and the proposed permanent rates upon recommendation by settling parties.

C. Step Increase

Staff and Rosebrook recommended that the Commission approve one step increase to Rosebrook's rates for recovery of plant additions placed in service in 2012, net of assets retired and contributions in aid of construction (CIAC). Staff and Rosebrook estimated that these costs would increase the revenue requirement of Rosebrook by an additional \$17,324 or 8.41%. Staff and Rosebrook recommended the Commission authorize this step increase to be effective for service provided on and after July 1, 2013. When combined with the permanent revenue requirement proposed in the stipulation, the total revenue requirement will be \$270,765 or 31.41%. The plant additions subject to this step increase are subject to audit by the Commission Audit Staff. If any adjustments arise from that audit, Staff and Rosebrook will advise the Commission and seek further approvals.

D. Rate Design and Rate Impact

Staff and Rosebrook recommended that the Commission approve a revised rate design. While maintaining approximately the same proportion of revenues to be recovered from the fixed and consumption portions of customer rates, 28% and 72% respectively, Staff and Rosebrook recommended that the annual fixed charges for each metered class be established in accordance with standards in the American Water Works (AWW) Manual M6. In order to recover 28% of the new total revenue requirement of \$270,765 from fixed charges, Staff and Rosebrook recommended new annual fixed charges as follows:

Meter Size	Current Charge	Proposed Charge	AWW Manual factor
5/8 inch	\$140	\$118.88	
1 inch	\$154	\$392.30	3.3 x 5/8 inch charge
2 inch	\$406	\$1,272.02	10.7 x 5/8 inch charge
3 inch	\$406	\$2,769.90	23.3 x 5/8 inch charge
6 inch	\$406	\$11,091.50	93.3 x 5/8 inch charge

Staff and Rosebrook further recommended a new consumption rate of \$5.33 per one thousand gallons of water used. This consumption rate is based on adjusted test year water sales of 36,357,000 gallons. An average Rosebrook customer, taking service through a 5/8 inch meter, consumes approximately 17,612 gallons annually; this average customer will see an annual bill increase of \$2.81, from \$209.94 to \$212.75.

E. Rate Case Expenses

Staff and Rosebrook recommended that Rosebrook be permitted to recover its reasonable rate case expenses at the conclusion of this proceeding. Rosebrook is to file within fifteen days from the date of a final order its documentation of its expenses, as well as a proposal for a surcharge for their recovery. Staff and Rosebrook agreed that certain costs incurred by Rosebrook are not eligible for recovery through a rate case expense surcharge. These expenses include costs relating to the Audit Staff's audit; costs relative to the establishment of CPRs; costs relative to any and all financial and operational compliance matters raised in this or prior dockets; and costs relative to eliminating unauthorized and non-tariffed water sales.

F. Compliance Issues – Continuing Property Records

Rosebrook acknowledged that it has not maintained CPRs as required by Commission administrative rules. Rosebrook has engaged a consultant to assist with the construction of CPRs. Rosebrook agreed to submit a report and its final proposed CPRs for Staff's review no later than September 30, 2013, and it was the intention of Staff and Rosebrook that Rosebrook would finalize its CPRs no later than October 31, 2013.

G. Compliance Issues – Meter By-Pass and Unmetered Sales

Rosebrook acknowledged that it has failed in the past to eliminate unauthorized and non-tariffed sales of water. Rosebrook agreed to remove all system by-passes and provide documentation of same to Staff no later than November 30, 2013. Rosebrook agreed that in the event it seeks to serve any new customer at a rate not currently provided for in its tariff, it shall seek Commission approval for any new rate.

H. Compliance Issues from Staff Audit Report

Staff and Rosebrook acknowledged and agreed that Rosebrook has undertaken numerous changes in its accounting, bookkeeping, financial reporting, and operational procedures in order to address audit issues identified in the Audit Staff's May 14, 2013 Final Audit Report.

I. Tariff Language on Cross Connections

Staff and Rosebrook recommended that the Commission approve amended tariff language regarding cross connections, as recommended by the New Hampshire Department of Environmental Services (DES). That language appeared as Attachment D to the stipulation agreement. Exh. 3 at 27.

III. COMMISSION ANALYSIS

RSA 378:7 authorizes the Commission to fix rates after a hearing upon determining that the rates, fares, and charges are just and reasonable. In determining whether rates are just and reasonable the Commission must balance the consumers' interest in paying rates no higher than are required, with the investors' interest in obtaining a reasonable return on their investment. *Eastman Sewer Co.*, 138 N.H. 221, 225 (1994). In circumstances where a utility seeks to increase rates, the utility bears the burden of proving the necessity of the increase, RSA 378:8. Pursuant to RSA 541-A:31, V(a), informal disposition may be made of any contested case, by stipulation, agreed settlement, consent order or default. N.H. Code Admin. Rules Puc 203.20 (b) requires the Commission to determine, prior to approving a settlement, that the settlement results are just and reasonable and serve the public interest.

A. Revenue Requirement and Rate Base

In the stipulation agreement Staff and Rosebrook recommended we approve an overall revenue requirement of \$253,441 based on a 2011 test year. Exh. 3 at 2. This represents an increase of \$47,386, or 23.0%, over pro forma test year revenues of \$206,055. It is based on a rate base of \$385,642 applying an overall rate of return of 9.24%. The rate of return is based on a cost of debt of 4.05% and a cost of equity of 9.60%. At hearing, Rosebrook testified that it experienced a net operating loss in 2010, and if not for the forgiveness of certain management costs charged by an affiliated entity, it would have incurred a net loss in the 2011 test year as well. 9/17/13 Tr. at 13. In addition, Rosebrook undertook capital improvements in both 2011 and 2012, contributing to the earnings deficiency. *Id.*

Staff testified that it conducted a detailed review of Rosebrook's rate case filing, discovery materials, and Audit Staff's audit of Rosebrook's books and records. 9/17/13 Tr. at 15. The stipulation agreement contains agreed upon adjustments to rate base, revenues, expenses, water sales, and losses in revenue associated with meter by-passes. Unmetered water sales have been removed from the test year revenue requirement. Exh. 3 at 9.

Having reviewed the proposed revenue requirement and its components, as well as the proposed pro-forma adjustments to the test year, we find that the revenue requirement proposed by Staff and Rosebrook, is just and reasonable. We further find that the rate base used in calculating the revenue requirement is prudent, used, and useful in accordance with RSA 378:28.

B. Step increase

Step increases to rates are employed as a means of ensuring that a regulated utility retains its ability to earn a reasonable rate of return after implementing large capital projects, and to avoid placing a utility in an earnings deficiency immediately after a rate case in which the revenue requirement was based on an historical test year. Traditional rate-of-return principles permit a utility to have "the opportunity to make a profit on its investment, in an amount equal to its rate base multiplied by a specified rate of return." *Appeal of Conservation Law Foundation*, 127 N.H. 606, 634 (1986).

Staff and Rosebrook recommended one step increase to Rosebrook's rates, to recover plant additions placed in service in 2012, net of assets retired and contributions in aid of construction. These plant additions include a replacement water tank roof, a diesel generator, and a submersible pump. Exh. 3 at 23. This step increase would raise the revenue requirement by \$17,324 or an additional 8.41% over the test year revenues. *Id.* at 22. Combined with the

permanent revenues based on the test year analysis, the total revenue requirement would be \$270,765 or a 31.41% increase. *Id.* at 25. While the stipulation agreement indicated that an audit would be performed on the capital additions subsequent to the hearing, Staff testified that the audit had already been completed and had found the costs to be accurate. 9/17/13 Tr. at 31 through 33.

Having reviewed the 2012 capital improvements recommended in the step increase, we find them to be prudent, used and useful pursuant to RSA 378:28. These are the type of improvements typically made by water utilities and the improvements are in service to customers. Accordingly, we will allow the improvements to be included in rate base. We will also require Rosebrook to keep appropriate CPRs for these assets.

The revenues from this step increase are proposed to be effective for service provided by Rosebrook on and after July 1, 2013, however, we will delay this effective date in light of compliance issues, as discussed below.

C. Rate Design and Rate Impact

Staff and Rosebrook recommended that Rosebrook's rate design be revised such that the revenues recovered through the fixed and consumption portions of the new rates remain in the same proportion as in the test year. Thus, revenues would be recovered 28% through the fixed charges and 72% through the consumption rate.

In lieu of a cost of service study, Staff and Rosebrook recommended that the fixed charges for each metered class be calculated in accordance with standards in the American Water Works Association (AWWA) Manual M6. The manual sets equivalent-meter factors for estimating water use by meter size and is written, reviewed, and approved for publication by

AWWA members who are meter authorities. Thus, Staff and Rosebrook recommended annual fixed charges as follows: for a 5/8 inch meter, \$118.88; for a 1-inch meter, \$392.30; for a 2-inch meter, \$1,272.02; for a 3-inch meter, \$2,769.90; and for a 6-inch meter, \$11,091.50. Based on an adjusted test year sales volume of 36,357,000 gallons, Staff and Rosebrook recommended a consumption rate of \$5.33 per 1,000 gallons.

Based on the total revenue requirement including the step increase revenues and using this new rate design, revenues from all customers taking service through a 5/8 inch meter would increase by 0.43%. For customers served through a 1-inch meter, the total revenue increase is 98.11%. Revenues from customers using a 2-inch meter would increase by 43.67%. Revenues from customers using a 3-inch meter would increase by 119.57%, and revenues from the single customer taking service through a 6-inch meter would increase by 42.08%.

At hearing, although the cost basis on which Rosebrook's rates had been set was not presented, Staff and Rosebrook testified that Rosebrook's rate design was in need of revision, but that there remained uncertainty as to the correct number of customers and the correct number of meters of various sizes in service. 9/17/13 Tr. at 27 Rosebrook agreed to verify the number of customers it serves and the sizes of meters used and provide a report on that review. On September 23, 2013, Rosebrook filed Exhibit 5 confirming the number of customers and the meter count by size. Rosebrook serves 356 customers through 5/8 inch meters, 43 customers through 1 inch meters, three customers through 2 inch meters, one customer through a 3 inch meter, and one customer, the Mount Washington Hotel, through a 6 inch meter.

Based on the testimony provided, we will approve the new recommended rate design for the fixed charges by meter size. Staff and Rosebrook have recommended an allocation of the

costs among the customer classes based on a formula that is standard in the industry. Absent a cost of service study, we believe this is a reasonable approach to allocating costs fairly. We find that it produces reasonable rates among customers and more accurately reflects the demand characteristics of each customer class. As the rates illustrate above, the new rate design will impact each class differently depending on the fixed charge that was in place during the test year. Though the percentage increases are very high for some classes, the resulting rates better approximate the cost to serve each customer class and thus are fairer than current rates. Accordingly, we find the new rates to be just and reasonable, and that they are based on appropriate principals of cost causation.

As stated in Staff's December 12, 2013 letter, Rosebrook seeks to add additional meter sizes, such as a 4-inch meter for the Mount Washington Hotel. Absent a cost of service study, Rosebrook shall use the AWWA Manual M6 to set appropriate rates for additional meter sizes, as it has done with its existing meter classes under the stipulation agreement. Additionally, we remind Rosebrook that it cannot provide such service until it properly revises its tariff with the Commission.

D. Compliance Issues

The stipulation agreement identified three areas of compliance Rosebrook committed to rectify: CPRs, meter by-pass, and unmetered sales. During discovery, it came to light that Rosebrook had not been maintaining CPRs as required by N.H. Code Admin. Rule Puc 607.08.¹ Rosebrook had planned to comply by engaging the services of a consultant to assist with the

¹ This is not the first time the Commission has identified this error by Rosebrook. Six years ago, in Docket No. DW 06-149, Rosebrook entered into a settlement agreement with Staff and committed to "reconstruct its accounting to accurately provide information related to the value of fixed plant..." Exh. 1 at 7.

construction of the CPRs. Exh. 3 at 5. Rosebrook agreed to file a report and its final proposed CPRs with Staff no later than September 30, 2013 and finalize its CPRs no later than October 31, 2013. On December 23, 2013, Staff filed a letter stating that the CPRs were substantially complete.

With respect to the meter by-passes, Rosebrook committed to eliminate nine by-passes no later than November 30, 2013 and that if the deadline was not met, Rosebrook would notify the Commission. Although, as noted in Staff's December 12, 2013 letter, Rosebrook failed to notify the Commission that the deadline was not met, the Company did finally correct the nine by-passes as evidenced by a letter filed with Staff on December 16, 2013.

An issue that was not resolved in the stipulation agreement concerns the level of potential income that was lost due to these by-passes. Rosebrook's books and records show that it suffered a net loss in 2011, however, notwithstanding probing at hearing, we have no evidence in the record to quantify the financial impact caused by these by-passes. Staff testified that this is a significant issue because customers paying tariffed rates are supporting the cost of the water being given away. 9/17/13 Tr. at 45. Staff stated that quarterly reporting would identify water usage with greater specificity.

This is not the first time we have addressed the issue of the Mount Washington Hotel not paying for water service from its former affiliate. In Order No. 23,441, the Commission authorized the establishment of a fund for Contributions in Aid of Construction (CIAC) for use on capital improvements. *See Rosebrook Water Company, Inc.*, 85 NH PUC 150 (2000) (Docket No. DW 99-073, *Investigation into Over-Earning*). In Docket No. 06-149, the Commission approved a deposit of \$105,000 by Rosebrook to this fund; the deposit represented payment from

the hotel for service that had not been billed under tariffed rates. The failure to charge tariffed rates resulted in an under-collection of approximately \$100,000. The payment, which was made in lieu of fines and penalties pursuant to RSA 365:41 and RSA 365:42², was a means of addressing the inequity caused to Rosebrook's paying customers. Also in Docket No. DW 06-149, Rosebrook admitted to providing free water to the hotel for snowmaking on its tubing hill. *Id. at 8.* The financial harm associated with this situation is not one we believe should be borne by paying customers; rather it should be borne by Rosebrook. We will therefore require quarterly reports of the first and third quarters of each year be submitted to Staff, until notified it is no longer necessary. Such reports may lead to adjustment in rates in a future rate proceeding.

In Audit Issue 23, Rosebrook was again found to be providing free water to the hotel. We are concerned that Rosebrook did not respond to the audit report by taking immediate action to correct the situation. RSA 378:14 unequivocally states that "[n]o public utility shall grant any free service, nor charge or receive a greater or lesser or different compensation for any service rendered to any person, firm, or corporation than the compensation fixed for such service by the schedules on file with the Commission and in effect at the time such service is rendered." Rosebrook's attorney stated at hearing that the unmetered service regarding the hotel's tubing hill is now metered. 9/17/13 Tr. at 88-89. Notwithstanding elimination of this by-pass, it was not until December 16, 2013 that Rosebrook eliminated all nine by-passes.

We are disturbed that Rosebrook did not use the tools it had at its disposal to bring itself into compliance with RSA 378:14, but pleased that the issue is finally resolved. Because Rosebrook was late in compliance and did not notify Staff until December 16, 2013 that all by-passes were

² See *Rosebrook Water Company, Inc.*, Order No. 24,773, 92, NH PUC 266, 270; and Settlement Agreement, at Exh. 1 at 6.

eliminated, we will not approve the effective date discussed in the stipulation agreement, as discussed below.

In its March 2013 Regulatory Compliance Report, Rosebrook committed to providing training on regulatory responsibilities to all of its staff as well as the development a compliance checklist to identify regular and anticipated compliance requirements and deadlines. At the September 17, 2013 hearing the Commission requested that copies of the training materials and checklist be provided to staff. 9/17/13 Tr. at 66. To date these materials have not been provided to staff. These materials are to be provided no later than December 31, 2013.

E. Effective Date of New Rates

Given Rosebrook's history of non-compliance, as well as its failure to comply with deadlines agreed upon in the stipulation, we do not find Staff and Rosebrook's proposed effective date of July 1, 2013 to be reasonable. We will therefore delay the effective date of the rate increases approved in this order until services provided on and after January 1, 2014. In the event Rosebrook's compliance with Commission requirements does not improve in the future we will consider other regulatory remedies including fines and penalties.

F. Rate Case Expenses

Staff and Rosebrook recommended that Rosebrook submit its rate case expense documentation and its proposed recovery surcharge within fifteen days of the date of this order. Notably, Rosebrook agrees not to request recovery for any and all costs related to the compliance matters discussed therein, including the costs of compiling CPRs. We agree with this prohibition. We will consider the level and manner of rate case expense recovery upon receipt of Staff's recommendation.

G. Tariff Provision on Cross Connections

Staff and Rosebrook recommended that Rosebrook's tariff be revised to address cross connections, consistent with DES rules. This proposed tariff language references the rules and requirements of DES for the prevention of cross connections and possible contamination of public water supplies. We will approve this tariff language as reasonable.

We will approve the terms and conditions of the stipulation agreement and incorporate these terms and conditions into our order. In order to facilitate the efficient implementation and administration of the stipulation terms, we authorize the settling parties and Staff to make future agreed-upon clerical, ministerial, and other non-material modifications to the provisions of the order, as well as changes in timing or scheduling, with the prior approval of the Commission but without need for notice or hearing. Any such agreed-upon and approved modifications shall be filed in this docket and a copy shall be provided to all parties on the service list for this proceeding.

Based upon the foregoing, it is hereby

ORDERED, that the stipulation agreement entered into by Staff and Rosebrook is hereby **ADOPTED** and **APPROVED**, with modification as discussed herein;

FURTHER ORDERED, that the proposed revenue requirement of \$253,441 is **APPROVED**; and it is

FURTHER ORDERED, that Rosebrook's request to add to rate base certain post-test year plant additions placed in service during 2012, increase its revenue requirement by \$17,324 and increase its rates by an overall 8.41% through a step adjustment mechanism as proposed in the stipulation agreement, is hereby **APPROVED**; and it is

FURTHER ORDERED, that Staff and Rosebrook's proposed effective date of July 1, 2013 for permanent rates and the step increase is hereby DENIED; and it is

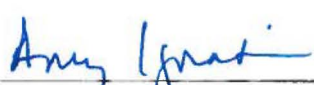
FURTHER ORDERED, that we will approve Rosebrook's proposed permanent rates and step increase for service rendered on and after January 1, 2014; and it is

FURTHER ORDERED, that Rosebrook's compliance checklist and training materials as outlined in Rosebrook's March 2013 Compliance Report shall be filed with commission staff by December 31, 2013; and it is

FURTHER ORDERED, that Rosebrook shall file within 15 days from the date of this order documentation of its rate case expenses as well as a proposed surcharge to recover those expenses; and it is

FURTHER ORDERED, that Rosebrook's proposed Cross Connection tariff provision is hereby APPROVED.

By order of the Public Utilities Commission of New Hampshire this twenty-third day of December, 2013.



Amy E. Ignatius
Chairman

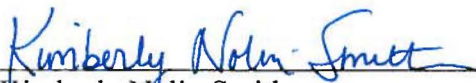


Michael D. Harrington
Commissioner



Robert R. Scott (KWS)
Commissioner

Attested by:



Kimberly Nolin Smith
Assistant Secretary