

**BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF MISSOURI**

In the Matter of Laclede Gas Company’s ) **File No. GR-2017-0215**  
Request to Increase Its Revenue for Gas Service )

In the Matter of Laclede Gas Company d/b/a ) **File No. GR-2017-0216**  
Missouri Gas Energy’s Request to Increase Its )  
Revenues for Gas Service )

**LIST OF ISSUES, ORDER OF WITNESSES, ORDER OF  
CROSS- EXAMINATION AND ORDER OF OPENING STATEMENTS**

**COMES NOW** the Staff of the Missouri Public Service Commission, by and through counsel, on behalf of all parties to the above-referenced dockets and for its *List of Issues, Order of Witnesses, Order of Cross-Examination and Order of Opening Statements* states:

Laclede Gas Company (“LAC”) and Laclede Gas Company d/b/a Missouri Gas Energy (“MGE”) filed revised tariffs indicating requests for a rate increase on April 11, 2017, in Case Nos. GR-2017-0215 and GR-2017-0216, respectively. The Procedural Schedule approved by the Commission for these matters sets a hearing for December 4, 2017, through December 15, 2017. This list of issues, order of witnesses, cross-examination and order of statements has been assembled by Staff based on input from the parties and comprises the best efforts of the parties to list all issues in these matters. The Commission will be advised as soon as possible of any errors in issues or witnesses discovered in this pleading. All parties to these matters do not agree that all issues listed herein are actual issues in these cases. To prevent the need for filing multiple lists of issues, the parties have agreed to include all issues in this pleading whether or not agreed to by opposing parties.

The parties to the above-referenced matters are:

**LAC Rate Case**

CCM – Consumers Council of Missouri  
DE – Missouri Division of Energy  
EDF – Environmental Defense Fund  
LAC/MGE - Spire Missouri  
MIEC - Missouri Industrial Energy Consumers  
MECG – Midwest Energy Consumers Group  
MoGas – Missouri Gas Pipeline  
MSBA – Missouri School Boards Association  
NHT – National Housing Trust  
OPC – The Office of the Public Counsel  
Staff  
St. Joseph – The City of St. Joseph  
USW 11-6 – Union

**MGE Rate Case**

CCM – Consumers Council of Missouri  
DE – Missouri Division of Energy  
EDF – Environmental Defense Fund  
LAC/MGE - Spire Missouri  
KCPL/GMO – Kansas City Power & Light Company and KCP&L Greater Missouri Operations  
MIEC - Missouri Industrial Energy Consumers  
MECG – Midwest Energy Consumers Group  
MoGas – Missouri Gas Pipeline  
MSBA – Missouri School Boards Association  
NHT – National Housing Trust

OPC – The Office of the Public Counsel

Staff

St. Joseph – The City of St. Joseph

## LIST OF ISSUES

### I. LAC Only Issues

#### a. Forest Park Property

- i. How should any gain resulting from the sale of the Forest Park property be treated for ratemaking purposes?
- ii. How should the relocation proceeds from the sale of the Forest Park property, other than proceeds used for relocation purposes or contributed to capital for the benefit of customers, be treated for ratemaking purposes?

### II. MGE Only Issues

#### a. Billing Units

- i. Should the billing units for MGE customers be changed from ccf to therms, consistent with LAC?

#### b. Kansas Property Tax

- i. What is the appropriate amount of Kansas property tax expense to include in MGE's base rates?
- ii. Should the tracker for Kansas property tax expense be continued?

#### c. Capitalization of Hydrostatic Testing

- i. Should MGE continue to capitalize hydrostatic testing costs or recognize these costs as maintenance expenses?

### III. LAC-MGE Common Issues

#### a. Cost of Capital

- i. Return on Common Equity – What is the appropriate return on common equity to be used to determine the rate of return?
- ii. Capital Structure – What capital structure should be used to determine the rate of return?
- iii. Cost of Debt – What cost of long-term debt should be used to determine the rate of return?
- iv. Should short-term debt be included in the capital structure? If so, at what cost?

#### b. Rate Case Expense

- i. What is the appropriate amount of rate case expense to include?
- ii. What is the appropriate normalization period for recovering rate case expense?

- c. Off System Sales (OSS) Margins and Capacity Release (CR) Credits Sharing Mechanism**
  - i. Should the current four-tier sharing mechanism be used or should a flat rate of 25% be instituted?
  - ii. If the current sharing mechanism is retained, what is the appropriate LAC and MGE sharing percentage for OSS/CR?
- d. Gas Supply Incentive Plan (GSIP)**
  - i. Should LAC continue its current GSIP mechanism?
  - ii. Should a similar GSIP be approved for MGE?
  - iii. If a GSIP is instituted for MGE and/or continued for LAC, should the gas pricing tiers that determine company eligibility for retaining a share of savings be updated or eliminated?
- e. PGA/ACA Tariff Revisions**
  - i. Should LAC have new PGA/ACA tariff provisions pertaining to costs associated with affiliated pipeline transportation agreements?
- f. CAM**
  - i. Should a working group be created following this rate case to explore ideas for modifying the LAC and MGE CAM?
  - ii. Should an independent third-party external audit be conducted of all cost allocations and all affiliate transactions, including those resulting from Spire's acquisitions, to ensure compliance with the Commission's Affiliate Transactions Rule, 4 CSR 240-20.015?
- g. Gas Inventory Carrying Charges**
  - i. Should LAC's natural gas and propane inventory carrying costs be recovered through rate base inclusion, as currently is the case with MGE, or recovered through the PGA/ACA process?
  - ii. Should Line of Credit (LOC) fees be removed from LAC's PGA consistent with inventory inclusion in rate base?
- h. Propane Facilities**
  - i. Should LAC and MGE ask the Commission for authorization to change the regulatory treatment of its propane facilities?
- i. Credit Card Processing Fees**
  - i. Should an amount be included in LAC's base rates to account for fees incurred when customers pay by credit card, in the same manner fees are currently included in MGE's base rates?
  - ii. If yes, what is an appropriate amount to include in LAC's base rates for credit card fees?
- j. Trackers**
  - i. Should LAC and MGE be permitted to implement an environmental tracker?

- k. Surveillance**
    - i. Should LAC and MGE provide surveillance data to the Commission?
  - l. Cash Working Capital**
    - i. Should non-cash expenses such as income tax expenses not paid be reflected in a Cash Working Capital Analysis?
  - m. Severance Expenses**
    - i. Should LAC and MGE's severance expense be included in cost of service?
- IV. Rate Design/Class Cost of Service**
- a. Rate Design**
    - i. Should a Revenue Stabilization Mechanism or other rate adjustment mechanism be implemented for the Residential and SGS classes for MGE and LAC? If so, how should it be designed and should an adjustment cap be applied to such a mechanism?
    - ii. Reflective of the answer to part i, what should the Residential customer charge be for LAC and MGE, and what should the transition rates be set at until October 1, 2018?
    - iii. Reflective of the answer to part i, should LAC's weather mitigated Residential Rate Design be modified to collect a customer charge and variable charge for all units of gas sold, or should it be continued in its current form?
    - iv. What are the appropriate respective LAC and MGE Class Revenue allocations?
    - v. What are the appropriate respective LAC Transportation and MGE Large Volume rate designs?
  - b. Class Cost of Service**
    - i. Should the general service classes of each rate division be consolidated or modified? If so, how? What inter-class revenue requirement shifts, if any, should be made in implementing rates resulting from this case?
    - ii. What is the appropriate cost allocation to the customer classes of LAC's and MGE's Underground Storage Costs?
    - iii. What is the appropriate cost allocation to the customer classes of LAC's Gas Inventory and Propane Inventory Costs?
    - iv. What is the appropriate cost allocation to classes of LAC's and MGE's Measuring and Regulating Station Costs?
- V. Pensions and OPEBs**
- a.** What is the appropriate amount of pension expense to include in base rates?

- b. What is the appropriate amount of the LAC and MGE pension assets?
- c. How should pension regulatory assets be amortized?
- d. What is the appropriate amount of SERP expense to include in base rates?
- e. Should SERP payments be capitalized to plant accounts?
- f. Should the prepaid pension asset be funded through the weighted cost of capital or long-term debt?

**VI. Income Taxes**

- a. What is the appropriate amount of income tax expense to include in base rates for LAC and MGE?
- b. What is the appropriate amount of accumulated deferred income tax to include for LAC and MGE?

**VII. Incentive Compensation for Employees**

- a. What is the appropriate amount of employee incentive compensation to include in base rates?
- b. What criteria should be applied to determine appropriate levels of employee incentive compensation?
- c. Earnings Based Incentive Compensation – Should LAC and MGE be permitted to include earnings based and/or equity based employee incentive compensation amounts in base rates?
- d. Should LAC and MGE be permitted to capitalize earnings based and equity-based employee incentive compensation amounts in base rates?
- e. To the extent the Commission declines to include employee incentive compensation in rates, what adjustment should be made to base salaries paid to employees?

**VIII. Commercial Deposits**

- a. Should LAC be required to deduct commercial deposits held in trust funds pursuant to 4 CSR 240-10.040(4) from rate base, and should there be corresponding adjustments made to MGE's rate base and expense?
- b. Should any deposits held by LAC or MGE for the purpose of assuring payment of customer balances and defraying bad debt be deducted from rate base?

**IX. Uncollectibles**

- a. What is the appropriate amount of bad debt to include in base rates?

**X. Software**

- a. How should the costs of the NewBlue software be allocated?

**XI. Performance Metrics**

- a. Should a proceeding be implemented to evaluate and potentially implement a performance metrics mechanism? If yes, how should this be designed?

## **XII. Transition Costs**

- a. What amount of one-time capital costs incurred to integrate MGE and LAC should LAC or MGE be permitted to recover?
- b. Should LAC be permitted to recover legacy MGE software costs as a transition cost?
- c. Should LAC or MGE be permitted to recover leasehold improvements associated with 720 Olive as a transition cost?
- d. Should LAC be permitted to recover one-time costs associated with the name change to Spire as a transition cost?
- e. Should LAC or MGE be permitted to recover costs associated with the Southern Union Continuing Services agreement as a transition cost?
- f. Should the deferred transition costs be included in rate base?
- g. Should the transition costs be allocated between LAC and MGE? If yes, how?
- h. Should LAC's and MGE's cost of service be adjusted to reflect the recognition of merger synergies through the test year?

## **XIII. Corporate Identity (Rebranding) Costs**

- a. If the corporate identity/rebranding costs are determined to not be a transition cost, should they be included in base rates?
- b. Should rebranding litigation costs be included in base rates?

## **XIV. Tariff Issues**

### **a. Economic Development Rider**

- i. Should MGE's current Economic Development Rider be modified and extended to LAC? If so, how should it be modified?

### **b. Special Contract Rider**

- i. Should a generic Special Contract Tariff be included in MGE's and LAC's tariff book? If so, how should it be designed?

### **c. Facilities Extension Tariff**

- i. Should MGE and LAC be authorized to allow financing of line extensions beyond the free allowance? If so, how should such tariff be designed?

### **d. Excess Flow Valve ("EFV")**

- i. Should MGE's and LAC's Excess Flow Valve ("EFV") tariff be modified? If so, how should such tariff be designed?

## **XV. Customer Programs**

### **a. Energy Efficiency**

- i. What is the goal of the MGE's and LAC's energy efficiency programs? (OPC Issue Only)

- ii. Are the goals for LAC's and MGE's low-income programs different from other utilities' energy efficiency programs? If so, what is the goal for LAC's and MGE's low-income programs? (OPC Issue Only)
- iii. Should LAC and MGE suspend funding of their energy efficiency programs pending the results of cost efficiency studies?
- iv. Should LAC's and MGE's energy efficiency targets or program funding levels be modified? If so, how?
- v. What, if any, Commission approval should be required to change targets or program funding levels. If any, when should such approval be required?
- vi. In addition to the amortization of the deferred balance, should a level of energy efficiency costs be included in base rates?
- vii. Shall measures installed pursuant to the Low-Income Multifamily programs receive a bonus incentive? If so, at what levels?
- viii. Should LAC and MGE meet the Commission's promotional practices rules regarding tariff filings for energy efficiency programs?
- ix. Should the LAC and MGE EECs become advisory?

**b. Low Income Energy Assistance Program**

- i. Should LAC's current Low Income Affordability Program continue, or should the Commission approve LAC's proposed Low Income Affordability Program?
- ii. Should LAC's Low Income Affordability Program be extended to MGE and be made available to MGE's customers?
- iii. Should the Commission order a collaborative of interested parties be formed to work with the Company to develop and provide to the Commission a new low-income assistance program, covering both the LAC and MGE service areas and incorporating elements of successful low-income energy assistance programs in Missouri?
- iv. What is the appropriate funding level for each division?
- v. How should credits be applied to customer bills?

**c. Red Tag Program**

- i. Should the company modify the budget of its red tag program?
- ii. Should the company be required to file effectiveness reports on its red tag program?
- iii. Should the company modify its red tag program to replace appliances with high-efficiency appliances where applicable?
- iv. Should the unamortized balance be included in rate base?



**d. CHP**

- i. Should LAC and MGE implement a CHP pilot program as proposed by Division of Energy?

**e. Weatherization Administration**

- i. How should future administration of the Companies' low income weatherization program be conducted?

**f. Check-off box on bill for L-I Weatherization**

- i. Should customers be provided, on the customer bill, an option to opt-in to a program to contribute \$1 dollar to Low-Income Weatherization?

## **HEARING SCHEDULE**

Hearings will start the first day at 9:00am and each day thereafter at 8:30am and, to the extent possible given schedule constraints, issues will be handled upon the conclusion of the preceding issue. The parties intend to maintain this hearing schedule and acknowledge that it may be necessary to hold hearings after 5pm.

### **December 4**

#### **Preliminary Matters**

#### **Opening Statements**

- Spire
- Staff
- OPC
- DE
- MIEC
- MECG
- NHT
- EDF
- CCM
- MoGas
- St. Joseph
- MSBA
- KCPL/GMO

### **Overview and Regulatory Policy (Common)**

- LAC/MGE witness – Steve Lindsey and Eric Lobser
- Staff witness – Jamie Myers
- OPC witness – Geoff Marke (non-revenue requirement) and Charles Hyneman (revenue requirement)

### **Performance Metrics (Common)**

- LAC/MGE witness – Eric Lobser
- Staff witness – Jamie Myers
- OPC witness – Geoff Marke
- MIEC witness – Greg Meyer

## **December 5**

### **Rate Stabilization Mechanism (Common)**

- LAC/MGE witness – Eric Lobser; Tim Lyons; Scott Weitzel and Glenn Buck
- Staff witness – Michael Stahlman
- OPC witness – Geoff Marke
- DE witness – Martin Hyman

### **Uncollectibles (Common)**

- LAC/MGE witness – Tim Krick
- Staff witness – Amanda McMellen
- OPC witness – Charles Hyneman

### **Red Tag Program (Common)**

- Company witness – Scott Weitzel
- Staff witness – Curtis Gateley and Karen Lyons
- OPC witness – Lena Mantle
- DE witness – Erin Kohl

### **CHP Pilot Program (Common)**

- Staff witness – Claire Eubanks
- OPC witness – Lena Mantle, Geoff Marke and John Robinett
- DE witness – Jane Epperson

### **Energy Efficiency Programs (Common)**

- LAC/MGE witness – Shaylyn Dean and Scott Weitzel
- Staff witness – Natelle Dietrich and Karen Lyons
- OPC witness – Geoff Marke and Lena Mantle
- DE witness – Martin Hyman
- NHT witness – Annika Brink

### **December 6**

### **Low-Income Energy Assistance Program (Common)**

- LAC/MGE witness – Scott Weitzel
- Staff witness – Robin Kliethermes
- OPC witness – Geoff Marke and Lena Mantle
- DE witnesses – Erin Kohl, Sharlet Kroll
- CCM witness – Jacqueline A. Hutchinson

### **Weatherization Administration (Common)**

- Company witness – Shaylyn Dean or Scott Weitzel
- DE witness – Sharlet Kroll
- Staff witness – Natelle Dietrich

### **Check Box for Low-Income Weatherization (Common)**

- Company witness – Shaylyn Dean or Scott Weitzel
- DE witness – Sharlet Kroll
- Staff witness – Jamie Myers

### **Excess Flow Valve (Common)**

- LAC/MGE witness – Scott Weitzel
- Staff witnesses - Robin Kliethermes and Kathleen McNelis

### **Gas Inventory and Carrying Charges (Common)**

- LAC/MGE witness – Eric Lobser and Scott Weitzel
- Staff witness – David Sommerer
- OPC witness – Charles Hyneman

### **Billing Units (Conversion to Therms) (MGE)**

- LAC/MGE witness – Scott Weitzel
- Staff witness – Dan Beck

### **Credit Card Processing Fees (Common)**

- LAC/MGE witness – Mike Noack
- Staff witness – Jason Kunst
- OPC witness – Amanda Conner

### **Software (NewBlue) (Common)**

- LAC/MGE witness – Ryan Hyman and Lew Keathley
- Staff witness – Jason Kunst
- OPC witness – Ara Azad

## **December 7**

### **Propane Facilities**

- Company witness – Glenn Buck or Scott Weitzel
- Staff witness – Lisa Ferguson
- OPC witness – Charles Hyneman

### **Surveillance (Common)**

- Company witness – Glenn Buck
- Staff witness – Lisa Ferguson

### **Income Taxes (Common)**

- LAC/MGE witness – Chuck Kuper
- Staff witness – Lisa Ferguson
- OPC witness – Charles Hyneman

## **December 8**

### **Off System Sales and Capacity Release Credits Sharing Mechanism (Common)**

- LAC/MGE witness – Scott Weitzel
- Staff witness – Anne Crowe
- OPC witness – John Riley

### **Gas Supply Incentive Plan (Common)**

- LAC/MGE witness – Scott Weitzel
- Staff witness – Anne Crowe

- OPC witness – John Riley
- EDF witness – Greg Lander

### **PGA/ACA Revisions (Common)**

- LAC/MGE witness – Scott Weitzel
- Staff witness – Anne Crowe
- EDF witness – Greg Lander
- OPC witness – Charles Hyneman

## **December 11**

### **Capital Structure and Cost of Capital (Common)**

- LAC/MGE witness – Robert Hevert, Steven Rasche, Pauline Ahern, and Glenn Buck
- Staff witness – David Murray
- MIEC/OPC witness – Michael Gorman

### **Severance Expenses (Common)**

- LAC/MGE witness – Mike Noack
- Staff witness – Matthew Young
- OPC witness – Amanda Conner

## **December 12**

### **Forest Park Property (LAC)**

- LAC/MGE witness – Susan Kopp
- Staff witness – Jason Kunst
- OPC witness – Charles Hyneman

### **Rate Case Expense (Common)**

- LAC/MGE witness – Glenn Buck and Eric Lobser
- Staff witness – Keith Majors
- OPC witness – Amanda Conner

### **Transition Costs (Common)**

- LAC/MGE witness – Eric Lobser and Lew Keathley
- Staff witness – Keith Majors
- OPC witness – Ara Azad and Charles Hyneman

### **Corporate Identity/Rebranding Costs (Common)**

- LAC/MGE witness – Eric Lobser
- Staff witness – Keith Majors and Jason Kunst

### **Tariff Issue – Economic Development Rider (Common)**

- LAC/MGE witness – Eric Lobser and Scott Weitzel
- Staff witness – Sarah Lange
- OPC witness – Geoff Marke
- DE witness – Jane Epperson

### **Tariff Issue – Special Contract Rider (Common)**

- LAC/MGE witness – Eric Lobser and Scott Weitzel
- Staff witness – Sarah Lange
- OPC witness – Geoff Marke
- DE witness – Jane Epperson

### **Tariff Issue – Facilities Extension (Common)**

- LAC/MGE witness – Eric Lobser and Scott Weitzel
- Staff witness – Sarah Lange
- OPC witness – Geoff Marke

### **Trackers (Common)**

- LAC/MGE witness – Eric Lobser
- Staff witness – Karen Lyons
- MIEC witness – Greg Myer

### **Kansas Property Tax (MGE)**

- LAC/MGE witness – Mike Noack
- Staff witness – Karen Lyons
- OPC witness – John Riley

## **December 13**

### **Pensions and OPEBs (Common)**

- LAC/MGE witness – Glenn Buck and Jim Fallert
- Staff witness – Matthew Young
- OPC witness – David Pitts

### **SERP (Common)**

- LAC/MGE witness – Glenn Buck
- Staff witness – Matthew Young
- OPC witness – Charles Hyneman

### **Commercial Deposits (Common)**

- LAC/MGE witness – Lew Keathley
- Staff witness – Wayne Hodges

### **CAM (Common)**

- LAC/MGE witness – Thomas Flaherty; Tim Krick and Glenn Buck
- Staff witness – Anne Crowe
- OPC witness – Ara Azad, Charles Hyneman and Geoff Marke
- EDF witness – Greg Lander

## **December 14**

### **Incentive Compensation (Common)**

- LAC/MGE witness – Mark Mispagel
- Staff witness – Matthew Young
- OPC witness – Charles Hyneman
- USW 11-6 witness – Mark Boyle

### **Capitalization of Hydrostatic Testing**

- LAC/MGE witness – Mark Lauber and Mike Noack
- OPC witness – Charles Hyneman

### **Cash Working Capital (Common)**

- LAC/MGE witness – Tim Lyons
- Staff witness – Karen Lyons
- OPC witness – Amanda Conner

### **Rate Design/Class Cost of Service (LAC)**

- LAC/MGE witness – Tim Lyons
- Staff witness – Robin Kliethermes
- OPC witness – Geoff Marke
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- DE witness – Martin Hyman
- MIEC witness – Brian Collins

### **Rate Design/Class Cost of Service (MGE)**

- LAC/MGE witness – Tim Lyons
- Staff witness – Robin Kliethermes
- OPC witness – Geoff Marke
- DE witness – Martin Hyman
- MIEC witness – Brian Collins

## **December 15**

### **Rate Design/Class Cost of Service (MGE) Continued**

#### **ORDER OF CROSS-EXAMINATION**

While for specific issues a different order of cross-examination may be more appropriate, generally, the order of cross-examination based on adversity, is the following:

#### LAC/MGE Witnesses

*Staff, OPC, DE, MIEC, MIECG, NHT, EDF, CCM, MoGas, USW 11-6, MSBA, St. Joseph, KCPL*

#### Staff Witnesses

*OPC, DE, MIEC, MIECG, NHT, EDF, CCM, MoGas, USW 11-6, MSBA, St. Joseph, KCPL, LAC/MGE*

#### OPC Witnesses

*Staff, DE, MIEC, MIECG, NHT, EDF, CCM, MoGas, USW 11-6, MSBA, St. Joseph, KCPL, LAC/MGE*

#### DE Witnesses

*LAC/MGE, Staff, OPC, MIEC, MIECG, NHT, EDF, CCM, MoGas, USW 11-6, MSBA, St. Joseph, KCPL*

#### MIEC Witnesses

*LAC/MGE, Staff, OPC, DE, MIECG, NHT, EDF, CCM, MoGas, USW 11-6, MSBA, St. Joseph, KCPL, LAC/MGE*



NHT Witnesses

*LAC/MGE, Staff, OPC, DE, MIEC, MECG, EDF, CCM, MoGas, USW 11-6, MSBA, St. Joseph, KCPL*

EDF Witnesses

*Staff, OPC, DE, MIEC, MECG, NHT, CCM, MoGas, USW 11-6, MSBA, St. Joseph, KCPL, LAC/MGE*

CCM Witnesses

*LAC/MGE, Staff, OPC, DE, MIEC, MECG, NHT, EDF, MoGas, USW 11-6, MSBA, St. Joseph, KCPL*

USW 11-6 Witness

*LAC/MGE, Staff, OPC, DE, MIEC, NHT, EDF, CCM, MoGas, MSBA, St. Joseph, KCPL*

Respectfully submitted,

**/s/ Whitney Payne**

Whitney Payne  
Legal Counsel  
Missouri Bar No. 64078  
P. O. Box 360  
Jefferson City, MO 65102  
(573) 751-8706 (Telephone)  
(573) 751-9285 (Fax)  
[whitney.payne@psc.mo.gov](mailto:whitney.payne@psc.mo.gov)

**/s/ Mark Johnson**

Mark Johnson  
Senior Counsel  
Missouri Bar No. 64940  
P. O. Box 360  
Jefferson City, MO 65102  
(573) 751-7431 (Telephone)  
(573) 751-9285 (Fax)  
[mark.johnson@psc.mo.gov](mailto:mark.johnson@psc.mo.gov)

Attorneys for the Staff of the  
Missouri Public Service Commission

**CERTIFICATE OF SERVICE**

I certify that a true and correct copy of the foregoing was served electronically, or hand-delivered, or via First Class United States Mail, postage prepaid, on all parties of record herein on this 29th day of November, 2017.

**/s/ Mark Johnson**