

BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF MISSOURI

In the matter of St. Joseph Light & )  
Power Company tariff sheets designed )  
to increase rates for electric service ) CASE NO. ER-94-163  
provided to customers in the Missouri )  
service area of the Company. )

APPEARANCES: James C. Swearengen and Gary W. Duffy, Attorneys at Law,  
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for St. Joseph Light & Power Company.

Gary L. Myers, General Counsel and Secretary, 520 Francis  
Street, P. O. Box 998, St. Joseph, Missouri 64502-0998,  
for St. Joseph Light & Power Company.

David A. Baird, Attorney at Law, 1226 Parkdale Road,  
Maryville, Missouri 64468, for the City of  
Maryville, Missouri.

William M. Barvick, Attorney at Law, 240 East High Street,  
Suite 202, Jefferson City, Missouri 65102, for AG  
Processing, Inc., Albaugh, Inc., Boehringer-Ingelheim,  
Friskies Petcare, Purina Mills, Inc., and Schurpack, Inc.,

Lewis R. Mills, Jr., Deputy Public Counsel, P. O. Box 7800,  
Jefferson City, Missouri 65102, for the Office of the  
Public Counsel and the Public.

Thomas R. Schwartz, Jr., Senior Counsel, and William B.  
Shansey, Assistant General Counsel, P. O. Box 306,  
Jefferson City, 65102, for the Staff of the Missouri  
Public Service Commission.

Hearing  
Examiner: Elaine E. Bensavage

REPORT AND ORDER

Procedural History

On November 22, 1993, St. Joseph Light & Power Company (SJLP or  
Company) filed proposed tariffs reflecting increased rates for electric service  
provided to customers in the Missouri service area of the Company, with an

effective date of December 22, 1993. The proposed tariffs were designed to produce an increase of approximately \$5.5 million in the Company's gross annual electric revenues, exclusive of applicable license, occupational, franchise, gross receipts taxes or other similar charges or taxes, which represents an increase of approximately 7.9 percent. Company also proposed that the increase be distributed on an equal percentage basis to each rate category.

On December 3, 1993, the Commission issued a Suspension Order and Notice of Proceedings which suspended the proposed tariffs until October 21, 1994, and established a procedural schedule directing that applications to intervene be filed on or before January 3, 1994. Based on various applications, the Commission granted intervention to AG Processing, Inc. (AGP), the City of Maryville, Missouri (Maryville), Albaugh, Inc. (Albaugh), Blueside Company (Blueside), Boehringer-Ingelheim (B-I), Friskies Petcare (Friskies), Purina Mills, Inc. (Purina), and Schurpack, Inc. (Schurpack), and granted participation without intervention to the City of St. Joseph, Missouri (City). Blueside subsequently requested leave to withdraw as an intervenor, which was granted.

City requested a local public hearing, which was held on April 14, 1994. Pursuant to the procedural schedule SJLP filed its prepared direct testimony on January 10, 1994, and the Commission's Staff (Staff), the Office of the Public Counsel (Public Counsel), and all intervenors except Maryville filed their direct testimony on April 11, 1994. The prehearing conference commenced on May 10, 1994, with all parties except Maryville present. A hearing memorandum was due on June 3, 1994, and a hearing was scheduled to commence on June 27, 1994. On May 24, 1994, the parties filed a Stipulation and Agreement with all parties signing. On May 31, 1994, a hearing was commenced to submit the

Stipulation and Agreement to the Commission for its consideration, along with all of the supporting testimony and schedules.

Findings of Fact

The Missouri Public Service Commission, having considered all of the competent and substantial evidence upon the whole record, makes the following findings of fact:

SJLP provides electric energy to approximately 60,000 customers in all or parts of ten northwest Missouri counties, and in addition provides natural gas in part of its North Division, and steam to eight industrial customers in the City of St. Joseph. The Company's electric operations include generation, transmission, and distribution of electric energy. Company's address is located at 520 Francis Street, P. O. Box 998, St. Joseph, Missouri 64502-0998.

The Stipulation and Agreement filed at the hearing as Exhibit 1, and attached hereto as Attachment 1 and incorporated herein by reference, purports to be a settlement of all issues pertaining to this case. Due to the voluminous nature of the illustrative tariffs and considering that the Company will be required to subsequently file tariffs in conformity with the illustrative tariffs, the Commission will not include Appendix A as part of the Stipulation and Agreement attached hereto as Attachment 1. SJLP, Staff, Public Counsel, and intervenors have agreed to a dollar settlement of the revenue requirement so that SJLP shall be authorized to file revised electric tariffs and rate schedules designed to produce an increase in overall Missouri jurisdictional gross annual electric revenues in the amount of \$2,150,000, exclusive of any applicable license, occupation, franchise, gross receipts taxes, or other similar charges or taxes. The parties have agreed that the proposed revised electric tariffs and rate schedules shall be effective for service rendered on and after June 15,

1994. Illustrative electric tariff sheets designed to reflect the rates necessary to implement the agreed-upon increase in overall Missouri jurisdictional gross annual electric revenues are set forth in Appendix A to the Stipulation and Agreement.

The parties state in the Stipulation and Agreement that all parties except Public Counsel have agreed that the electric tariff sheets reflect adoption by SJLP of Financial Accounting Standards Board Statements 87 and 106 (FAS 87 and FAS 106), and that SJLP is authorized to adopt FAS 87 and FAS 106 for ratemaking purposes. Although Public Counsel did not agree to the adoption of FAS 87 and FAS 106 for ratemaking purposes, Public Counsel did agree to the dollar settlement in this case, has signed the Stipulation and Agreement, and has agreed that it will not seek rehearing if the Commission's Report and Order in this case does authorize the adoption of FAS 87 and FAS 106.

FAS 87 requires accrual accounting of pension expense for financial reporting purposes, and FAS 106 requires accrual accounting for post-retirement benefits other than pensions (OPEBs) for financial reporting purposes. Both FAS 87 and FAS 106 require the use of actuarial methodologies to calculate the accrual amounts, and the accrual amounts may differ from the actual amounts recovered from the ratepayers when a different method is used for ratemaking purposes.

At the time the parties entered into the Stipulation and Agreement, FAS 106 was the subject of legislation truly agreed to and finally passed by the Missouri Legislature, but not yet signed into law or otherwise acted upon by the Governor of Missouri. The new legislation is found in House Committee Substitute for House Bill No. 1405, Second Regular Session, 87th General Assembly (H. B. 1405), and is designed to replace the current version of Section 386.315, RSMo

Supp. 1993. As of the date of the issuance of this Report and Order, the legislation is still subject to the action of the Governor.

The parties state in the Stipulation and Agreement that SJLP shall fund its obligations for OPEBs in accordance with the provisions of Section 386.315 of H. B. 1405, whether or not H. B. 1405 becomes law. In the event that H. B. 1405 becomes law, the Stipulation further provides that SJLP shall forego the opportunity to file a set of tariffs modifying its electric rates to reflect the revenue requirement associated with its expenses for OPEBs, and other associated matters, as allowed under subsection 3 of Section 386.315, and that the other parties to this proceeding shall not bring a complaint before the Commission alleging that SJLP is violating or has violated the provisions of Section 386.315. The parties further agreed that with respect to FAS 106, Staff, Public Counsel, and intervenors reserve the right to propose ratemaking adjustments in any future general rate case involving SJLP's electric rates, with respect to the actuarial assumptions or external funding mechanism used or proposed to be used by SJLP. In addition, the parties agreed that any proposed adjustments would not be retrospective in nature, and that any adjustments which result in a change to the funding mechanism which in turn have an impact on SJLP's electric rates shall be implemented on a prospective basis, and that SJLP shall be given a reasonable time and opportunity to implement the changes prudently so as to avoid incurring financial harm with respect to the implementation.

With respect to both FAS 87 and FAS 106, the Stipulation provides that as of the effective date of the tariff sheets to be authorized pursuant to the Stipulation and Agreement, the Commission shall not, in setting rates in future electric rate cases filed by SJLP, consider any regulatory liability

balances related to FAS 87, and any accumulated difference between the recorded FAS 106 accruals, including the transition benefit obligation (TBO) amortization, and the amounts previously authorized in SJLP's rates for OPEBs.

Also with respect to both FAS 87 and FAS 106, the expense calculations made by SJLP's actuaries and accountants for its pension and OPEB obligations shall be deemed to be based on sound actuarial assumptions for ratemaking purposes, until the next general rate proceeding for SJLP's electric service in which it becomes a litigated issue. However, notwithstanding this presumption, the Stipulation also provides that Staff and other parties to this agreement shall have the right to review such actuarial assumptions in any future electric rate proceeding.

At the hearing it was indicated that the Stipulation and Agreement contains illustrative tariffs designed to implement the agreed-upon revenue increase, and that these tariffs will have an impact on rate design. Company originally proposed that any increase be distributed on an equal percentage basis to each rate category. However, the illustrative tariffs reflect approximately a 3.62 percent increase in residential revenues, a 5.73 percent increase in general service revenues, and a 1.92 percent increase in the revenues from large power customers. The parties stated that this proposed rate design is intended to reflect the decision made by the Commission in Phase I of SJLP's electric class cost of service study, Case No. EO-88-158, and that this agreement is not intended to bind any party with respect to issues involved in the Phase II investigation of the electric class cost of service for SJLP in Case No. EO-93-351.

In addition, Staff also mentioned that the illustrative tariffs reference two items, line extension charges and a bad check charge, which

memorialize SJLP's present practices. SJLP explained that its present practice with regard to line extensions is to charge the lower of the amount of the estimate or the actual cost for the extension. The previous tariff stated that SJLP would charge the estimate, therefore the new tariff language would make SJLP's tariff consistent with its current practice. SJLP also added that it currently has a policy for a bad check charge in the amount of \$6.00, which is not currently tariffed. Therefore, the illustrative tariff would again memorialize a current practice.

The Commission, after considering the aforesaid Stipulation and Agreement and Appendix A thereto, the testimony and schedules admitted into evidence at the hearing, and the examination of the parties at the hearing, determines that this Stipulation and Agreement is just and reasonable as to the revenue requirement agreed upon by the parties, the rates agreed to in the rate design, the provisions with respect to line extension charges and bad check charge, and all other agreed-upon terms and conditions specified therein, and as previously set out herein.

In restating portions of the Stipulation, the Commission is not changing the language and terms of the Stipulation, but adopts it in full as resolving all issues that were set out therein. The Commission in adopting the Stipulation is satisfied that the negotiated settlement represents a reasoned and fair resolution of the issues in this case and that it would be in the interest of all parties for the Commission to adopt the Stipulation.

#### Conclusions of Law

The Missouri Public Service Commission has arrived at the following conclusions of law:

St. Joseph Light & Power Company is a public utility subject to the jurisdiction of the Commission pursuant to Chapters 386 and 393, RSMo 1986, as amended.

Pursuant to Section 536.060, RSMo 1986, the Commission may approve a stipulation and agreement concluded among the parties as to any issues in a contested case. The standard for Commission approval of a stipulation and agreement is whether it is just and reasonable. The Commission, in accordance with its statutory power, has determined that the Stipulation and Agreement which settles all issues raised in this case is just and reasonable and appropriate and therefore should be approved in full.

Based upon the Commission's Findings of Fact in this case and Conclusions of Law, the Commission determines that just and reasonable revised tariffs in substantially the form as set forth in Appendix A to the Stipulation and Agreement should be filed by the Company, designed to increase its total Missouri gross annual electric revenues exclusive of any applicable license, occupation, franchise, gross receipts taxes, or other similar charges or taxes by the sum of \$2,150,000. Said tariffs and rate schedules shall be effective for electric service rendered on and after June 15, 1994.

The Commission further concludes that since the electric rate increase approved does not exceed seven percent, the provisions of Section 393.275, RSMo 1986 do not apply.

**IT IS THEREFORE ORDERED:**

1. That the Missouri Public Service Commission hereby approves and adopts the Stipulation and Agreement filed on May 24, 1994, and agreed to and signed by St. Joseph Light & Power Company, the Staff of the Missouri Public Service Commission, the Office of the Public Counsel, the City of Maryville, AG



Processing, Inc., Albaugh, Inc., Boehringer-Ingelheim, Friskies Petcare, Purina Mills, Inc., and Schurpack, Inc., which is incorporated herein by reference and attached hereto as Attachment 1.

2. That pursuant to the Findings of Fact and Conclusions of Law in this Report and Order approving the Stipulation and Agreement, the proposed electric tariffs filed by St. Joseph Light & Power Company on November 22, 1993, be and are hereby rejected.

3. That St. Joseph Light & Power Company be hereby authorized to file in lieu of the rejected tariffs for the approval of the Commission tariffs designed to increase gross electric revenues, exclusive of any applicable license, occupation, franchise, gross receipts taxes, or other similar charges or taxes, in the amount of Two Million One Hundred Fifty Thousand Dollars (\$2,150,000), for electric service on an annual basis over the current revenues, which are consistent with the illustrative tariffs attached as Appendix A to the Stipulation and Agreement filed by the parties on May 24, 1994, and consistent with this Report and Order.

4. That the tariffs to be filed pursuant to this Report and Order shall become effective for electric service rendered on and after June 15, 1994.

5. That this Report and Order shall become effective on June 15,  
1994.

BY THE COMMISSION

A handwritten signature in black ink, reading "David L. Rauch". The signature is written in a cursive style with a large, stylized 'D' and 'R'.

David L. Rauch  
Executive Secretary

(S E A L)

Perkins, Kincheloe, and  
Crumpton, CC., Concur.  
Mueller, Chm., and McClure, C.,  
Concur with separate opinion.

Dated at Jefferson City, Missouri,  
on this 3rd day of June, 1994.

BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF MISSOURI

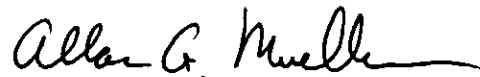
In the matter of St. Joseph Light & Power     )  
Company tariff sheets designed to increase     )  
rates for electric service provided to     )     Case No. ER-94-163  
customers in the Missouri service area of     )  
the company.     )

CONCURRING OPINION OF  
CHAIRMAN ALLAN G. MUELLER AND COMMISSIONER KENNETH MCCLURE

While we concur with the Commission's Order approving the Stipulation and Agreement in this case, we are dismayed by the lack of substantive content included by the parties in the Stipulation. The document deals at length with the agreements relating to FAS 87 and 106, but does not contain any discussion of the rate design impacts or of the tariff changes regarding bad check or line extension charges.

When considering stipulated agreements, the Commission relies upon the signed document to adequately set out items of which it must be aware in making its decision. This Stipulation and Agreement was lacking in the needed detail.

Respectfully submitted,



Allan G. Mueller  
Chairman



Kenneth McClure  
Commissioner

Dated at Jefferson City, Missouri,  
on this 3rd day of June, 1994.

BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF MISSOURI

In the matter of St. Joseph Light & Power Company tariff sheets designed to increase rates for electric service provided to customers in the Missouri service area of the Company. )  
)  
) Case No. ER-94-163  
)  
)

**FILED**

MAY 24 1994

STIPULATION AND AGREEMENT

MISSOURI  
PUBLIC SERVICE COMMISSION

On November 22, 1993, St. Joseph Light & Power Company ("SJLP") filed with the Missouri Public Service Commission ("Commission"), pursuant to section 393.150 RSMo, revised tariffs designed to increase annual electric revenues in the amount of \$5,500,000, exclusive of sales and other gross receipts taxes, and bearing a proposed effective date of December 22, 1993.

By order dated December 3, 1993, the Commission suspended the implementation of those revised tariffs and established a procedural schedule which included a prehearing conference.

Pursuant to the Commission's order, representatives of SJLP, Staff, Office of Public Counsel, AG Processing Inc., Albaugh, Inc. Boehringer-Ingelheim, Friskies Petcare, Purina Mills, Inc., and Shurpack, Inc. ("AGP et al."), who constitute all of the parties to the case with the exception of the City of Maryville, who did not appear, met during the prehearing conference which commenced on May 10, 1994, and engaged in settlement discussions. As a result of those discussions, the parties have reached the following stipulations and agreements and recommend that the Commission issue

an order approving this Stipulation and Agreement which disposes of all of the issues in this case:

1. All parties agree that SJLP shall be authorized to file revised electric tariffs and rate schedules designed to produce an increase in overall Missouri jurisdictional gross annual electric revenues by \$2,150,000, exclusive of any applicable license, occupation, franchise, gross receipts taxes, or other similar fees or taxes. Said tariffs shall be effective for service rendered on and after June 15, 1994.

2. All parties agree that the rates necessary to implement the increase provided above shall be those contained in the sample tariff sheets in Appendix A hereto.

3. All parties except Public Counsel<sup>1</sup> agree that:

A. The rates in the sample tariff sheets in Appendix A reflect adoption by SJLP of Financial Accounting Standards Board Statements ("FAS") 87 and 106, and that SJLP is hereby authorized to adopt FAS 87 and FAS 106 for ratemaking purposes.

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<sup>1</sup> Public Counsel agreed to a dollar settlement in this case and thus has no reason to believe that the increase includes or does not include any amounts attributable to any specific accounting treatment. Therefore, Public Counsel believes it is no more correct to say that the tariffs filed as a result of this stipulation recover expenses for the adoption of FAS 87 and 106 than it is to say that any other expense is explicitly recovered. In addition, Public Counsel does not agree that FAS 87 and 106 are appropriate for ratemaking purposes and cannot overtly agree that the Commission should authorize their use. However, for purposes of settling this case, Public Counsel agrees that it will not challenge the agreement of the other parties set out in paragraph 3.A. and that it considers itself bound by the provisions in paragraph 3.B. in the event the Commission approves this Stipulation and Agreement, and that it will not seek rehearing if the Commission's Report and Order in this case does authorize the adoption of FAS 87 and 106.

B. In setting rates in future SJLP electric rate cases, the Commission shall not consider the following items existing on the books of SJLP as of the effective date of the tariff sheets authorized in this case:

(i) any regulatory liability balances related to FAS 87, and

(ii) the accumulated difference between (a) the recorded FAS 106 accruals, including the Transition Benefit Obligation (TBO) amortization, and (b) the amounts previously authorized in rates for SJLP for post-retirement benefits other than pensions (OPEBs).

4. The parties agree that if this Stipulation and Agreement is adopted by the Commission and tariff sheets identical to the samples in Appendix A become effective for service rendered on and after June 15, 1994, that:

A. SJLP shall fund its obligations for OPEBs in accord with the provisions of section 386.315, as contained in the Truly Agreed To and Finally Passed version of House Committee Substitute for House Bill No. 1405 of the 87th General Assembly ("H.B. 1405"), whether or not said bill becomes law; and

B. If H.B. 1405 becomes law, SJLP shall forego the opportunity presented by subsection 3 of section 386.315 to file a set of tariffs to modify its electric rates to reflect the revenue requirement associated with its expenses for OPEBs, and associated matters; and

C. If H.B. 1405 becomes law, the other parties to this case shall not bring a complaint before the Commission alleging

that SJLP is violating or has violated the provisions of section 386.315;

D. Until the next general rate case for SJLP electric service in which it is a litigated issue, the expense calculations for pensions and OPEBs by SJLP's actuaries and accountants shall be deemed to be based on sound actuarial assumptions for ratemaking purposes. Notwithstanding this presumption, the Staff and other parties shall have the right to review such actuarial assumptions in any future electric rate proceeding.

5. Notwithstanding the provisions of paragraph 4 above, in any future general rate case involving SJLP electric rates, Staff, Public Counsel and AGP et al. reserve the right to propose ratemaking adjustments relating to the actuarial assumptions or external funding mechanism used or proposed to be used by SJLP with respect to FAS 106. The right to propose such adjustments, however, is expressly conditioned upon the agreement of the parties that no such adjustment will be retrospective in nature. Further, if any such proposal or adjustment is attributable to, serves as a basis for, or results in

- A. changes in the funding mechanism itself, or
- B. a different external funding mechanism being ordered by the Commission, or
- C. future SJLP electric rates being established on the assumption of the existence of such changes in mechanism; or
- D. any other change to the funding mechanism which has an impact upon SJLP's electric rates;

then SJLP will implement those changes on a prospective basis, and shall be given reasonable time and opportunity to do so prudently, to avoid incurring financial harm with respect to implementation.

6. Except as specifically provided in paragraphs 3, 4 and 5 above, this Stipulation and Agreement represents a negotiated settlement for the sole purpose of disposing of this case, and none of the signatories to this Stipulation and Agreement or the Commission shall be prejudiced or bound in any manner by the terms of the Stipulation and Agreement, and this Stipulation and Agreement shall be inadmissible in and shall not be cited or referred to as precedent in any proceeding.

7. Except as otherwise specifically provided in paragraphs 3, 4 and 5 above, neither the parties to this Stipulation and Agreement nor the Commission shall be deemed to have approved or acquiesced to any ratemaking principle, method of cost or valuation determination, cost allocation, depreciation principle or method, or rate design proposal underlying or allegedly underlying this Stipulation and Agreement or the sample tariffs in Appendix A in any proceeding.

8. In the event the Commission adopts the specific terms of this Stipulation and Agreement, the parties waive their respective rights to cross-examine witnesses, their respective rights to present oral argument or written briefs pursuant to Section 536.080.1 RSMo 1986; their respective rights to the reading of the transcript by the Commission pursuant to Section 536.080.2 RSMo



1986; and their respective rights to judicial review pursuant to Section 386.510 RSMo 1986.

9. This Stipulation and Agreement has resulted from extensive negotiations among the signatories and the terms hereof are interdependent. In the event the Commission does not adopt this Stipulation and Agreement in total, or in the event the Commission does not issue a final order approving tariffs identical to the samples in Appendix A, effective for service rendered on and after June 15, 1994, in accordance with the provisions contained herein, this Stipulation and Agreement shall be void and no signatory shall be bound by any of the agreements or provisions hereof.

10. At the Commission's request, the Staff shall have the right to submit to the Commission, in confidential memorandum or oral briefing form, an explanation of its rationale for entering into this Stipulation and Agreement, and to provide to the Commission whatever further explanation the Commission requests. The Staff's confidential memorandum or briefing shall not become part of the record of this proceeding and shall not bind or prejudice the Staff in any future proceeding. In the event the Commission does not adopt this Stipulation and Agreement, the Staff's confidential memorandum or briefing shall not bind or prejudice the Staff in this proceeding. Any rationales advanced by the Staff in such a confidential memorandum or briefing are its own and are not acquiesced in or otherwise adopted by the other signatories.

WHEREFORE, the parties hereto respectfully request that the Commission issue its order approving this Stipulation and Agreement in its entirety authorizing SJLP to file tariffs identical to the samples shown in Appendix A, to become effective for service rendered on and after June 15, 1994.

Respectfully submitted,

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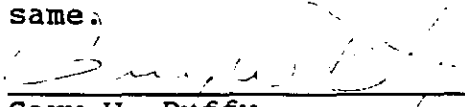
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Maryville, MO 64468

Attorney for City of Maryville

Certificate of Service

The undersigned certifies that a true and correct copy of the foregoing document was served on all parties of record in this proceeding this 21<sup>st</sup> day of May, 1994, by placing a copy of same in the United States Mail, first class postage prepaid and properly addressed, or hand delivering same.

  
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Gary W. Duffy

94-163e.stp/gdsj7/wp51

## APPENDIX A

### P.S.C. Mo. No. 6

6th Revised Sheet No. 6 canceling 5th Revised Sheet No. 6  
7th Revised Sheet No. 8 canceling 6th Revised Sheet No. 8  
6th Revised Sheet No. 10 canceling 5th Revised Sheet No. 10  
3rd Revised Sheet No. 11.2 canceling 2nd Revised Sheet No. 11.2  
6th Revised Sheet No. 12 canceling 5th Revised Sheet No. 12  
9th Revised Sheet No. 14 canceling 8th Revised Sheet No. 14  
6th Revised Sheet No. 16 canceling 5th Revised Sheet No. 16  
6th Revised Sheet No. 18 canceling 5th Revised Sheet No. 18  
7th Revised Sheet No. 19 canceling 6th Revised Sheet No. 19  
8th Revised Sheet No. 21 canceling 7th Revised Sheet No. 21  
6th Revised Sheet No. 23 canceling 5th Revised Sheet No. 23  
5th Revised Sheet No. 24 canceling 4th Revised Sheet No. 24  
4th Revised Sheet No. 25.1 canceling 3rd Revised Sheet No. 25.1  
4th Revised Sheet No. 25.2 canceling 3rd Revised Sheet No. 25.2  
5th Revised Sheet No. 26 canceling 4th Revised Sheet No. 26  
7th Revised Sheet No. 27 canceling 6th Revised Sheet No. 27  
3rd Revised Sheet No. 28.1 canceling 2nd Revised Sheet No. 28.1  
6th Revised Sheet No. 29 canceling 5th Revised Sheet No. 29  
6th Revised Sheet No. 30 canceling 5th Revised Sheet No. 30  
6th Revised Sheet No. 31 canceling 5th Revised Sheet No. 31  
5th Revised Sheet No. 33 canceling 4th Revised Sheet No. 33