

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

In the Matter of Missouri-American Water)
Company's Request for Authority to Implement) **Case No. WR-2017-0285**
General Rate Increase for Water and Sewer)
Service Provided in Missouri Service Areas.)

**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 (Staff), by and through counsel, and on behalf of all parties to the above-referenced matter, and for its *List of Issues, Order of Witnesses, Order of Cross-Examination and Order of Opening Statements* states as follows:

In preparing this list of issues Staff has solicited input from the parties,¹ attempted to list all the issues, and attempted to obtain consensus on the descriptions of the issues. This is Staff's best effort to list and describe all the issues in this case. To the extent errors in issues or listed witnesses are discovered, the Commission will be advised as soon as possible. All parties do not agree that the issues listed herein are actually issues in this case. In order to prevent the need for filing multiple lists of issues, the parties have agreed to include all issues whether agreed to by opposing parties.

The parties are:

CCM—Consumers Council of Missouri
DE—Missouri Division of Energy
Empire—The Empire District Electric Company
Jefferson City—City of Jefferson City, Missouri
Joplin—City of Joplin, Missouri

¹ Ameren Missouri, Kansas City Power & Light Company, KCP&L Greater Missouri Operations Company, Utility Workers Union of America Local 335, and Consumer Council of Missouri have either affirmatively indicated no opposition to or agreement with this filing; or have not indicated either opposition or agreement.

St. Joseph—City of St. Joseph, Missouri
KCPL/GMO—Kansas City Power & Light Company, and
KCP&L Greater Missouri Operations Company

MECG—Midwest Energy Consumers Group
MIEC—Missouri Industrial Energy Consumers
MAWC—Missouri-American Water Company
OPC—The Office of the Public Counsel
PWSDs—Public Water Supply District No. 1 of Andrew County, and
Public Water Supply District No. 2 of Andrew County
Riverside—City of Riverside, Missouri
Staff—Staff of the Commission
Triumph—Triumph Foods, LLC
UE—Union Electric Company d/b/a Ameren Missouri
UWUA 335—Utility Workers Union of America Local 335
Warrensburg—City of Warrensburg, Missouri

LIST OF ISSUES

1. **Future Test Year** – What is the appropriate test year for purposes of determining MAWC’s cost of service in this case
2. **Rate of Return**
 - a. Return on Common Equity – What is the appropriate return on common equity to be used to determine the rate of return?
 - b. Capital Structure – What capital structure should be used to determine the rate of return?
 - c. Debt/Preferred Stock Rates/Costs – What Debt/Preferred Stock Rates/Costs should be used to determine the rate of return?
3. **Usage Normalization** – What is the appropriate level of normalized residential usage that the Commission should adopt?
4. **Water Utility Revenues** – What are the appropriate revenues to use to determine the increase or decrease in water service revenue requirement?
 - a. Residential Revenue – What is the appropriate number of meters for fixed or customer charge to be used for revenues?
 - i. What is the appropriate number of residential meters for District 1 quarterly customers?
 - b. Non-Residential Revenues –
 - i. What is the appropriate usage to use for Rate J and Rate A?
 - ii. What is the appropriate annualized number of meters level for each revenue class?
 - iii. Should MAWC not use the pro-rated meters for District 1 quarterly customers?

- iv. Should the usage from Water District #2 in Audrain County be allowed or disallowed in calculating the sale for resale District 1?
5. **Sewer Utility Revenues** – What are the appropriate revenues to use to determine the increase or decrease in sewer service revenue requirement?
 - a. What is the appropriate number of units to be used for fixed or customer charge?
6. **System Delivery** –
 - a. What is an acceptable level of water loss for the MAWC systems?
 - b. What is the appropriate water loss to apply to chemicals, and fuel and power expense?
7. **Production Costs**
 - a. Waste Disposal – What is the appropriate amount of waste disposal expense to recover in rates?
8. **Uncollectible Expense** – What is the appropriate amount of uncollectible expense to recover in rates?
9. **Payroll**
 - a. Number of Employees – What is the appropriate number of MAWC employees to include when setting rates?
 - b. Overtime – What is the appropriate amount of overtime to include in rates?
 - c. Capitalization Ratio – Should an amount of labor and expenses related to capital investment be capitalized? If yes, what amount should be capitalized?
 - d. Incentive Compensation (APP & LTPP) – Should incentive compensation related to earnings per share and other financial goals be included in the cost of service calculation?
 - e. Employee Benefits (ESPP) – What is the appropriate treatment of the ESPP in regard to the cost of service calculation?
 - f. Lobbying – What is the appropriate amount of payroll tied to lobbying expense?
 - g. Relocation Expense – What is the appropriate amount of relocation expense to be included in rates?
10. **Pension & OPEBs** – What is the appropriate amount of Pension & OPEB expenses to be included in rates? Should a portion of non-service components of Pension and OPEB expense be capitalized, and if so, what amount?
11. **Insurance Other than Group** –
 - a. Should the cost of a Directors and Officers Liability policy be included in the cost of service calculation?

12. **Rate Case Expense** –
- a. Sharing of Cost – Should rate case expense be shared? If so, what amount of rate case expense should be borne by the ratepayers?
 - b. Normalization period – What is the appropriate normalization period for recovering rate case expense?
 - c. Prior Case Amortization- What is the appropriate amount of unamortized rate case expense from WR-2015-0301 to be included?
13. **Property Tax** – What is the appropriate amount of property tax to recover in rates?
14. **Main Break Expense** – What is the appropriate amount of main break expense to be included in the cost of service?
15. **Tank Painting Expense** – What is the appropriate amount for tank painting expense to be included in the cost of service calculation?
16. **Hydrant Painting** – What is the appropriate amount of hydrant painting expense to be included in the cost of service calculation?
17. **Maintenance Expense** – What is the appropriate amount of Maintenance Expense other than main break expense should be included in the cost of service calculation?
18. **Other Miscellaneous Expenses** – For each of the following topics, what is the appropriate amount of related expenses that should be included in the cost of service calculation?
- a. Contract Services
 - b. Charitable Contributions
 - c. Promotional Giveaways
 - d. Advertising Expenses
 - e. Postage
 - f. Franchise Tax
 - g. Management Expense Charges
19. **Engage2Excel Awards** – Should the Engage2Excel employee awards expense be included in the cost of service calculation?
20. **Allocations** – What is the appropriate method to allocate MAWC corporate costs to the water and sewer districts?
21. **Affiliate Transactions** – Should the Commission order the opening a rulemaking docket to establish affiliate transaction rules for large water utilities?

22. Lead Service Line Replacement (LSLR) –

- a. LSLR Activity – Should MAWC continue to replace the customer-owned portion of lead service lines (LSL) while performing water main repair and replacement?
 - i. Should the Company prioritize at risk populations?
 - ii. Should the Company be required to disclose known lead service line and when should that notification take place?
 - iii. Should the Company be required to have a written plan about its LSL replacement program?
 - iv. Should the Company be required to provide test kits and what testing parameters should be in place including whether the results should be disclosed to the public?
 - v. Should the Company be required to do a cost-benefit analysis?
 - vi. Should the Company be required to comply with OSHA lead standards?
 - vii. Should the Company be required to have a plan for how they will address excess costs related to unusual site restoration work?
 - viii. Should the Company be coordinating activity with other pertinent entities?
 - ix. Should the Company be required to remove all lead service lines including vacant properties or inactive accounts?
 - x. Should the Company also be replacing worn out customer-owned service lines, copper service lines, and/or galvanized pipes?
 - xi. How should costs be allocated?
- b. Pilot Program – Should the Commission order the implementation of OPC proposed LSL pilot program?
- c. LSLR AAO Treatment – What recovery approach, if prudent, should be adopted for the AAO amount from WU-2017-0296?
- d. Future LSLR Recovery –What the Commission authorize in this case for the recovery of future LSLR activity?

23. Depreciation Expense

- a. Business Transformation (BT) Depreciation Rate – What is the appropriate depreciation rate for the amounts booked in account No. 391.4 BT Initial Investment?
- b. Capitalized Depreciation – Should MAWC capitalize a portion of depreciation expense on tools and equipment partly used on capital projects?
- c. Depreciation Rate Change for Sewer Leasehold equipment – Should the Commission order a change in depreciation rate for sewer leasehold equipment?

24. Rate Base

- a. Depreciation Reserve –
 - i. What treatment, if any, should the Commission order regarding the net negative depreciation reserve balances?
- b. Cash Working Capital –

- i. What is the appropriate expense for lead or lag treatment for Service Company expenses?
- ii. Should the revenue lag be adjusted to account for the move from quarterly to monthly billing in St. Louis County?
- c. Jaxson Estates – What is the appropriate amount of plant and CIAC balances to include in rate base?
- d. Hickory Hills – Should the unamortized amount of the Hickory Hills acquisition be included in rate base?
- e. Woodland Manor – Should the unamortized amount of the Woodland Manor acquisition be included in rate base?
- f. Emerald Pointe & City of Hollister Pipeline – Should the unamortized amount of the cost of the pipeline be included in rate base?
- g. AFUDC regulatory amortization – What is the appropriate treatment of AFUDC regulatory amortization in this case?

25. Tax Cut and Job Act of 2017

- a. Corporate Tax Rate Adjustment – Should the Commission reduce the federal corporate income tax rate reflected in MAWC’s cost of service from 35% to 21%?
- b. ADIT Going Forward Treatment – How should the Commission address the portion of current ADIT balances that are overstated on account of the federal income tax reduction?
- c. Other TCJA Impacts – How should the Commission treat any other cost of service impacts arising from the TCJA besides the federal corporate tax rate reduction and excess ADIT amounts?
- d. Are there other items that should be deferred and considered as part of TCJA implementation?

26. AMI Implementation – Should MAWC continue to replace AMR meters with AMI meters?

27. Cloud Computing –

- a. Should expenses associated with Cloud Computing be booked in USOA account 303 or USOA account 930.2?
- b. Should the capital costs associated with Cloud Computing be booked in USOA account 303 or USOA account 391.25?

28. Low-Income Rate –

- a. Should the Commission maintain the current Low-Income Rate pilot program?
- b. What is the appropriate accounting treatment for the current deferred unamortized balance of the pilot program?

29. Inclining Block Rates –

- a. Should the Commission authorize the implementation of inclining block rates?
- b. Should the Commission authorize an inclining block rate pilot program?

30. Revenue Stabilization Mechanism (RSM)

- a. Should the Commission adopt a Revenue Stabilization Mechanism?

31. Water Rate Design

- a. Single Tariff Pricing / District Specific Pricing – Should the Commission keep the current water district structure, adopt single tariff pricing for the water customers, or return to eight water districts?
 - i. Offset Mechanism – If the Commission orders consolidated tariffs for water service, should it also order the implementation of the Coalition City Offset Mechanism to allow certain service areas to avoid paying certain capital investment costs?
- b. Impacts of Pricing Districts on cities/service Areas
 - i. If the Commission adopts either MAWC's or Staff's rate district proposal, should the Commission establish a working group or collaborative process to determine a rate offset for cities/service areas that have borne the costs of their own system upgrades since 2000?
 - ii. If the Commission adopts either MAWC's or Staff's rate district proposal, should the Commission establish a working group or collaborative process to explore capital expenditure tracking mechanisms?
- c. Customer Charge – What is the appropriate customer charge for each customer classification?
- d. Commodity Charge – What is the appropriate commodity charge for each customer classification?
- e. Miscellaneous Service Charge – What are the appropriate amounts for the miscellaneous service charges related to water service?
- f. Customer Classifications – Should Rate A rate be split into a Residential and a Non-residential rate?
- g. Class Costs – What is the appropriate cost of service for each customer class?
- h. Private Fire Service Rates – What is the appropriate private fire service rate?
- i. Purchased-Power – What is the appropriate allocator for purchased power costs?

32. Sewer Rate Design

- a. Sewer Districts – What is the appropriate rate structure for the sewer service districts?
- b. Miscellaneous Service Charge – What are the appropriate amounts for the miscellaneous charges related to sewer service?

33. **Coordination with local Municipalities for Water Main Replacement** – Should MAWC's five year main replacement program approved by the Missouri Department of Natural Resources (its Owner Supervised Program) prioritize the replacement of small dimension mains in Jefferson City and other municipalities that are connected to fire hydrants?

- a. Should MAWC be directed to provide on a regular basis the following described information to appropriate Jefferson City and other municipalities' departments:
 - i. MAWC's annual or multi-year capital expenditure or improvement plan for the Jefferson City and other municipality service areas, and any updates made to those plans
 - ii. Leak studies of the water system in the Jefferson City and other municipality service areas;
 - iii. The current pressure and volume model for the water system in the Jefferson City and other municipality service areas and the age of all facilities.
 - iv. The current and subsequent versions of MAWC's Resource Supervised Plan.

34. Cedar City / Jefferson City Airport and Fire Protection – Is the proposed pressure valve replacement at the wholesale point of supply for the water system serving the Jefferson City Airport adequate to resolve water pressure losses or fluctuations in that system?

HEARING SCHEDULE

Hearings will start each day 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.

Monday, February 26

Preliminary Matters

Opening Statements

- MAWC
- Staff
- OPC
- DE
- MIEC
- Jefferson City
- St. Joseph
- Warrensburg
- Joplin
- Riverside
- PWSDs
- Triumph
- MECCG
- Empire

- KCPL/GMO
- UE
- UWUA 335
- CCM

Overview and Regulatory Policy

- MAWC – Norton
- Staff – Dietrich
- OPC – Dr. Marke

Future Test Year

- MAWC – Jenkins
- Staff – Oligschlaeger
- OPC – Dr. Marke
- MIEC – Meyer

Tuesday, February 27

Tax Cut and Jobs Act 2017

- MAWC – Jenkins
- MAWC – Wilde
- Staff – Oligschlaeger
- OPC – Riley
- MIEC – Meyer

Property Tax

- MAWC – Jenkins
- MAWC – Wilde
- Staff – McMellen
- MIEC – Meyer
- OPC – Riley

Cloud Computing

- MAWC – Jenkins
- Staff – Bolin
- OPC – Riley

Wednesday, February 28

Rate Base Issues

- MAWC – LaGrand
- Staff – McMellen
- OPC – Roth
- OPC – Robinett

Depreciation Reserve

- MAWC – LaGrand
- Staff – Patterson
- OPC – Robinett

Jaxson Estates Plant & CIAC

- MAWC – LaGrand
- Staff – McMellen

Hickory Hills unamortized acquisition price treatment

- MAWC – LaGrand
- Staff – McMellen
- OPC – Roth

Emerald Pointe Pipeline unamortized amount

- MAWC – LaGrand
- Staff – McMellen

Woodland Manor Plant & CIAC

- MAWC – LaGrand
- OPC – Roth

AFUDC regulatory amortization

- MAWC – LaGrand
- Staff – McMellen

Capitalized Depreciation

- MAWC – LaGrand
- Staff – McMellen

Cash Working Capital

- MAWC – LaGrand
- Staff – Newkirk
- OPC – Conner

Thursday, March 1

Capital Structure / Return on Common Equity²

- MAWC – Bulkley
- MAWC – Rungren
- Staff – J. Smith
- OPC/MIEC – Gorman

Hydrant Painting

- MAWC – Clarkson
- MAWC – Bowen
- Staff – Foster

Tank Painting Expense

- MAWC – Clarkson.
- MAWC – Bowen
- Staff – Sarver
- OPC – Conner

Main Break Expenses

- MAWC – Clarkson
- MAWC – Bowen
- Staff – Foster
- MIEC – Meyer
- OPC – Roth

² The hearing on March 1, 2018 will start with Capital Structure/ROE on this date regardless of the status of other issues.

Maintenance Expense

- MAWC – Clarkson
- MAWC – Bowen
- Staff – Bolin
- MIEC – Meyer
- OPC – Roth

Other Miscellaneous Expenses issues

- MAWC – Clarkson
- MAWC – Bowen
- Staff – Arabian
- Staff – Newkirk
- OPC – Conner
- OPC – Roth

Friday, March 2

Business Transformation Initial Investment (Depreciation)

- MAWC – LaGrand
- Staff – Patterson

Depreciation Rate Change for Sewer Leasehold Equipment

- MAWC – LaGrand
- Staff – Patterson
- OPC – Robinett

Insurance Other than Group

- MAWC – Bowen
- Staff – Newkirk

Uncollectible Expense

- MAWC – Bowen
- Staff – Sarver

MAWC Coordination with Municipalities

- Jefferson City – Schofield
- Jefferson City – Smith
- OPC – Dr. Marke
- Staff – Busch

- MAWC – Clarkson
- MAWC – Aiton

Private Fire Service Rates

- Jefferson City – Schofield
- Staff - Busch
- MAWC – LaGrand

Cedar City / Jefferson City System Delivery & Fire Protection

- Jefferson City – Schofield
- Staff – Dallas
- MAWC – Aiton

Monday, March 5

Allocations

- MAWC – LaGrand
- Staff – Foster

Affiliate Transactions

- MAWC – Jenkins
- MAWC – Baryenbruch³
- Staff – Bolin

Production Costs

- MAWC – Bowen
- Staff – Newkirk

System Delivery / Water Loss

- MAWC – Clarkson
- MAWC – Aiton
- MIEC – Meyer
- Staff – Sarver
- Staff – Merciel

Lead Service Line Replacements

- MAWC – Jenkins
- MAWC – Naumick

³ Mr. Baryenbruch is unavailable on March 5. He will be available for cross-examination during the Incentive Compensation issue on March 6, 2018.

- MAWC – Aiton
- Staff – Merciel
- Staff – McMellen
- DE – Hyman
- OPC – Roth
- OPC – Robinett
- OPC – Dr. Marke

Tuesday, March 6

Payroll Issues (Labor, Employee Count)

- MAWC – Bowen
- MAWC – Clarkson
- MAWC - Mustich⁴
- Staff – Newkirk
- OPC – Roth

Pension & OPEBs

- MAWC – Watkins
- Staff – Bolin
- OPC – Roth

Lobbying

- MAWC – Bowen
- Staff – Newkirk

Capitalization Ratio

- MAWC – Bowen
- Staff – Newkirk
- MIEC – Meyer

Incentive Compensation

- MAWC – Mustich
- MAWC – Bowen
- MAWC – Baryenbruch
- Staff – McMellen
- OPC – Roth

⁴ Mr. Mustich is not available March 2, 5 and 6, 2018. If parties have cross-examination, we will arrange a time for him to appear.

Stock Compensation ESPP

- MAWC – Bowen
- Staff – McMellen
- OPC – Roth

Rate Case Expense

- MAWC – Jenkins
- MAWC – LaGrand
- Staff – Newkirk
- Staff – Bolin
- OPC – Conner

Wednesday, March 7

Residential Usage Normalization

- MAWC – Roach
- Staff – Robertson
- OPC – Mantle

Water Utility Revenues

- MAWC – LaGrand
- MAWC – Roach
- Staff – Sarver
- OPC – Dr. Marke

Sewer Utility Revenues

- MAWC – LaGrand
- Staff – Sarver
- OPC – Dr. Marke

Revenue Stabilization Mechanism

- MAWC – Jenkins
- MAWC – Watkins
- MAWC – Heppenstall
- DE – Hyman
- PWSDs – Johnstone⁵
- Staff – Busch
- MIEC – Meyer

⁵ Mr. Johnstone is unavailable on March 7. He will be available for cross-examination during the Consolidation / Single-Tariff Pricing issue on March 8, 2018.

- OPC – Mantle
- OPC – Dr. Marke

Thursday, March 8

Water & Sewer Rate Design Issues

- MAWC – Jenkins
- MAWC – Heppenstall
- Staff – Busch
- Staff – Gateley
- Staff – Barnes
- OPC – Dr. Marke

Customer Classifications / Class Cost of Service

- MAWC – Heppenstall
- Staff – Gateley
- Staff – Busch
- Staff – Barnes
- MIEC – York
- MIEC – Collins
- OPC – Dr. Marke

Customer Charge

- MAWC – Jenkins
- MAWC – Heppenstall
- MAWC – LaGrand
- Staff – Barnes
- DE – Hyman
- OPC – Dr. Marke

Commodity Charge

- MAWC – Jenkins
- MAWC – Heppenstall
- Staff – Barnes
- OPC – Dr. Marke

Miscellaneous Service Charges

- MAWC – LaGrand
- Staff – Gateley

Consolidation / Single Tariff Pricing

- MAWC – Jenkins
- MAWC – Heppenstall
- PWSDs – Johnstone
- Riverside – Mayor Rose
- Staff – Busch
- MIEC – Collins
- OPC – Dr. Marke
- Coalition Cities – McGarry

Coalition Cities Offset Mechanism

- Coalition Cities – McGarry
- MAWC – Heppenstall
- Staff – Busch
- OPC – Dr. Marke

Low Income rates

- MAWC – Heppenstall
- MAWC – LaGrand
- Staff – McMellen
- Staff – Gateley
- OPC – Dr. Marke

Friday, March 9

AMI Implementation

- MAWC – Jenkins
- MAWC – Clarkson
- Staff – Merciel
- OPC – Robinett

Inclining Block Rates

- MAWC – Jenkins
- MAWC – Heppenstall
- Staff – Gateley
- DE – Hyman

ORDER OF CROSS-EXAMINATION

The parties identified below are parties that have pre-filed testimony. A different order of cross-examination may be more appropriate for specific issues, however, the following orders of cross-examination are generally based on adversity:

MAWC witnesses

UE, KCPL/GMO, Empire, UWUA 335, Triumph, PWSDs, DE, MECG, MIEC, Riverside, Jefferson City, St. Joseph, Warrensburg, Joplin, CCM, Staff, OPC

Staff witnesses

MIEC, MECG, DE, CCM, OPC, Joplin, Warrensburg, St. Joseph, Jefferson City, Riverside, PWSDs, Triumph, UWUA 335, Empire, KCPL/GMO, UE, MAWC

OPC witnesses

CCM, Joplin, Warrensburg, St. Joseph, Jefferson City, Riverside, DE, Staff, MIEC, MECG, PWSDs, Triumph, UWUA 335, Empire, KCPL/GMO, UE, MAWC

DE witnesses

PWSDs, Jefferson City, St. Joseph, Warrensburg, Joplin, CCM, Riverside, OPC, MIEC, MECG, UWUA 335, Staff, Triumph, Empire, KCPL/GMO, UE, MAWC

MIEC witnesses

MIEC, OPC, CCM, Jefferson City, St. Joseph, Warrensburg, Joplin, Riverside, PWSDs, DE, UWUA 335, Staff, Triumph, Empire, KCPL/GMO, UE, MAWC

Coalition Cities witnesses*

PWSDs, CCM, Joplin, DE, MECG, MIEC, Riverside, OPC, Staff, UWUA 335, Triumph, Empire, KCPL/GMO, UE, MAWC

Jefferson City witnesses

OPC, CCM, Joplin, Warrensburg, St. Joseph, Riverside, DE, Staff, MIEC, MECG, PWSDs, Triumph, UWUA 335, Empire, KCPL/GMO, UE, MAWC

Riverside witnesses

MAWC, UE, KCPL/GMO, Empire, UWUA 335, Triumph, MIEC, MECG, CCM, DE, Staff, OPC, PWSDs, CCM, Joplin, Jefferson City, St. Joseph, Warrensburg

Triumph witnesses

MAWC, UWUA 335, UE, KCPL/GMO, Empire, STAFF, DE, MECG, MIEC, Riverside, Joplin, Warrensburg, St. Joseph, Jefferson City, PWSDs, CCM, OPC

PWSDs witnesses

Jefferson City, St. Joseph, Warrensburg, Joplin, CCM, Riverside, OPC, DE, Staff, MIEC, MECG, Triumph, UWUA 335, Empire, KCPL/GMO, UE, MAWC

*As the witnesses presented are their own, other coalition cities will not cross-examine witnesses produced by the coalition cities.

WHEREFORE, Staff respectfully submits this *List of Issues, Order of Witnesses, Order of Cross-Examination and Order of Opening Statements*, on behalf of itself and the parties referenced herein.

Respectfully submitted,

/s/ Jacob T. Westen

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CERTIFICATE OF SERVICE

I hereby certify that copies of the foregoing have been mailed, hand-delivered, transmitted by facsimile, or electronically mailed to all parties and or counsel of record on this 15th day of February, 2018.

/s/ Jacob T. Westen