

Summit Natural Gas of Missouri, Inc.

Company Full Certificated Name

Do not abbreviate; include any Commission approved AKA/DBA/Fictitious Name, if applicable.

GAS ANNUAL REPORT

SUPPLEMENTAL PAGES

(Part 1 of 2)

TO THE

MISSOURI PUBLIC SERVICE COMMISSION

For the Calendar Year of

January 1 - December 31, 2023

This filing is required pursuant to Commission Rule 4 CSR 240-10.145 and/or Section 393.140, RSMo.

Security Level / Filing Type Options

Please choose one of the following filing type options:

- ☒ **Public Submission** (NOT Confidential)
- ☐ **Non-Public submission** (Confidential / Filed Under Seal)
For this filing to be considered Confidential, additional submission of materials is required, pursuant to Commission Rule 20 CSR 4240-2.135.

Company Name Summit Natural Gas of Missouri, Inc.**1. State in full the exact 'certificated' name of the Utility Company:**

(Do not abbreviate, yet include any Commission approved AKA/DBA/Fictitious Name, if applicable.)

Summit Natural Gas of Missouri, Inc.**State in full the parent company name of the Utility Company, if applicable (do not abbreviate):**Summit LDC Holdings, LLC**2. State in full the company's information below:**

<u>10825 E. Geddes Avenue, Suite 410, Centennial, CO 80112</u>			<u>(720) 981-2123</u>
Company Mailing Address			Telephone Number
<u>10825 E. Geddes Avenue, Suite 410</u>			
Company Street Address			Fax Number
<u>Centennial</u>	<u>CO</u>	<u>80112</u>	<u>AAYoung@SummitUtilities.com</u>
City	State	Zip	E-mail Address

3. Was the company certificated in Missouri under any other name(s)? If yes, please provide all names and time periods involved since the original certification:**4. This Utility Company is a:**

☒ Corporation	☐ Sole Proprietorship	☐ LP
☐ Partnership	☐ LLC	☐ Other - Explain

(Check appropriate box)

If different than certificated name listed above (e.g. parent corporation name) or if 'Other' is identified, explain:

5. Under the laws of what state is the Utility Company organized:

Colorado

6. State in full the name, street address, telephone number, and e-mail address* of the company personnel or third-party preparer completing this Annual Report:

<u>Amy A. Young</u>			<u>(501) 377-4641</u>
Name			Telephone Number
<u>1400 Centerview Drive, Suite 100</u>			
Mailing Address			Fax Number
<u>1400 Centerview Drive, Suite 100</u>			<u>AAYoung@SummitUtilities.com</u>
Street Address			E-mail Address
<u>Little Rock</u>	<u>AR</u>	<u>72211</u>	
City	State	Zip	

For use when filing under seal

For the calendar year of January 1 - December 31, **2023**

Company Name **Summit Natural Gas of Missouri, Inc.**

7. Provide the following information concerning Total Company and Missouri Jurisdictional Revenues:

	MO Jurisdictional	Total Column
Operating Revenues from Tariffed Services	\$ 48,918,351	\$ 48,918,351
Other Revenues		
TOTAL REVENUES	\$ 48,918,351	\$ 48,918,351

MO Jurisdictional should match Statement of Revenue
(MoPSC Assessment)

8. ☒ Operations in Missouri only (Missouri jurisdictional only)

☐ Operations in other states or jurisdictions
(Need to complete Missouri jurisdictional pages as listed in instructions on Part 2.)

9. Provide the amount of actual write-offs (not accrued or estimated amounts).

Residential	All Other
\$ 396,401	\$ 28,605

10. Provide the number of customer account terminations for the year for each category.

Voluntary	Involuntary
1,924	Only total reported

11. Provide the amount of Low-Income Home Energy Assistance Program (LIHEAP) received:

\$ 282,941

12. List the number of customer accounts as of the end of the calendar year for each category below.

Residential	All Other
16,050	3,690

13. List the average uncollectible amount.
(This is a formula based on data above.)

Residential	All Other
\$ 25	\$ 8

14. Provide the average age of uncollectible debt.

Residential	All Other
\$ 33	32

15. List the total annual billed amount.

\$ 45,831,767

16. List the average annual billed amount.

\$ 2,322

17. List the amount of charitable dollars received that is applied to energy assistance other than LIHEAP
(i.e. customer voluntary dollars, dollar-help or dollar more, church donations,
Heat-Up St. Louis, etc.).

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NOTE: Items No. 8 - 15 are not used for rate review; these amounts and formulas are based on previous information collected for historical reporting consistency by Consumer Services.

☐ Indicates formula cells

For use when filing under seal.

GAS UTILITY PLANT IN SERVICE					
Account Description (a)	Acct. No. (b)	Balance at Beginning of Year (c)	Additions During the Year (d)	Retirements During the Year (e)	Balance at End of Year (c+d-e) (f)
<u>Intangible Plant</u>					
3 Organization	301	\$ 1,064,697			\$ 1,064,697
4 Franchise and Consents	302				\$ -
5 Miscellaneous Intangible Plant	303				\$ -
<u>Production Plant</u>					
6 Land and Land Rights	304				\$ -
7 Structures and Improvements	305				\$ -
8 Other Power Equipment	307				\$ -
9 Liquefied Petroleum Gas Equipment	311				\$ -
10 Other Equipment	320				\$ -
<u>Natural Gas Storage and Processing Plant</u>					
<u>A. Underground Storage Plant</u>					
11 Land	350.1				\$ -
12 Rights-of-Way	350.2				\$ -
13 Structures and Improvements	351				\$ -
14 Wells	352				\$ -
15 Storage Leaseholds and Rights	352.1				\$ -
16 Reservoirs	352.2				\$ -
17 Nonrecoverable Natural Gas	352.3				\$ -
18 Lines	353				\$ -
19 Compressor Station Equipment	354				\$ -
20 Measuring and Regulating Equipment	355				\$ -
21 Purification Equipment	356				\$ -
22 Other Equipment	357				\$ -
<u>B. Other Storage Equipment</u>					
23 Land and Land Rights	360				\$ -
24 Structures and Improvements	361				\$ -
25 Gas Holders	362				\$ -
26 Purification Equipment	363				\$ -
27 Liquefaction Equipment	363.1				\$ -
28 Vaporizing Equipment	363.2				\$ -
29 Compressor Equipment	363.3				\$ -
30 Measuring and Regulating Equipment	363.4				\$ -
31 Other Equipment	363.5				\$ -
<u>Transmission Plant</u>					
32 Land and Land Rights	365.1	\$ 364,577	\$ 13		\$ 364,590
33 Rights-of-Way	365.2	\$ -			\$ -
34 Structures and Improvements	366	\$ -			\$ -
35 Mains	367	\$ 25,758,145	\$ 3,363,711		\$ 29,121,856
36 Compressor Station Equipment	368	\$ 12,259,853	\$ 91,695		\$ 12,351,548
Measuring and Regulating Station Equipment					
37	369	\$ 957,049	\$ (17,461)		\$ 939,588
38 Communication Equipment	370	\$ -			\$ -
39 Other Equipment	371				\$ -

1

For the calendar year of January 1 - December 31, **2023**2 Company Name **Summit Natural Gas of Missouri, Inc.****DEPRECIATION RESERVE - GAS UTILITY PLANT**

Acct. No. (b)	Annual Depreciation Rate % (g)***	Annual Depreciation Expense (f*g) (h)	Reserve Balance at Beginning of Year (i)	Retirement of Property				Reserve Balance at END of Year (h+i-j-k+l+m) (n)
				Book Cost of Plant Retired (j)	Cost of Removal (k)*	Salvage Credit (l)*	Other charges (m)**	
3	301		\$ 272,507	\$ -				\$ 272,507
4	302			\$ -				\$ -
5	303			\$ -				\$ -
6	304			\$ -				\$ -
7	305			\$ -				\$ -
8	307			\$ -				\$ -
9	311			\$ -				\$ -
10	320			\$ -				\$ -
11	350.1			\$ -				\$ -
12	350.2			\$ -				\$ -
13	351			\$ -				\$ -
14	352			\$ -				\$ -
15	352.1			\$ -				\$ -
16	352.2			\$ -				\$ -
17	352.3			\$ -				\$ -
18	353			\$ -				\$ -
19	354			\$ -				\$ -
20	355			\$ -				\$ -
21	356			\$ -				\$ -
22	357			\$ -				\$ -
23	360			\$ -				\$ -
24	361			\$ -				\$ -
25	362			\$ -				\$ -
26	363			\$ -				\$ -
27	363.1			\$ -				\$ -
28	363.2			\$ -				\$ -
29	363.3			\$ -				\$ -
30	363.4			\$ -				\$ -
31	363.5			\$ -				\$ -
32	365.1			\$ -				\$ -
33	365.2	1.70%	\$ 605	\$ 605	\$ -			\$ 1,209
34	366		\$ -	\$ -				\$ -
35	367	2.00%	\$ 539,045	\$ 950,067	\$ -		\$ 1,180	\$ 1,490,292
36	368	2.00%	\$ 245,654	\$ 442,126	\$ -			\$ 687,780
37	369	2.00%	\$ 18,631	\$ 22,355	\$ -		\$ (1,215)	\$ 39,771
38	370			\$ -				\$ -
39	371			\$ -				\$ -

NOTE: Amounts included in Column "j" should be the same as in Column "e" on the preceding page. Also, Annual Depreciation Expense is equal to Column "f" from preceding page multiplied by Column "g" found on this page.

*

All entries included in Columns "k" and "l" should be supported by records that identify the property retired and the cost of removal or salvage is as much detail as reasonably possible.

** Report the details for these entries. Use additional sheets if necessary.

*** Annual Depreciation Expense must be calculated by account.

Indicates formula cells

For use when filing under seal.

1
2

Company Name

For the calendar year of January 1 - December 31, **2023**

Summit Natural Gas of Missouri, Inc.

GAS UTILITY PLANT IN SERVICE

	Account Description (a)	Acct. No. (b)	Balance at Beginning of Year (c)	Additions During the Year (d)	Retirements During the Year (e)	Balance at End of Year (c+d-e) (f)
	<u>Distribution Plant</u>					
3	Land and Land Rights	374	\$ 16,217,320			\$ 16,217,320
4	Structures and Improvements	375	\$ 198,379			\$ 198,379
5	Mains	376	\$ 190,193,605	\$ 2,515,751	\$ 198,424	\$ 192,510,932
6	Compressor Station Equipment	377	\$ 282,225			\$ 282,225
	Measuring and Regulating Station Equipment -	378	\$ 5,435,616	\$ 2,133,916	\$ 283,637	\$ 7,285,895
7	General					
	Measuring and Regulating Station Equipment -	379				\$ -
8	General					
9	Services	380	\$ 53,116,873	\$ 2,701,692	\$ 449,361	\$ 55,369,204
10	Meters	381	\$ 13,447,812	\$ 618,607	\$ 346,107	\$ 13,720,312
11	Meter Installation	382	\$ 2,702,390	\$ 121,254	\$ 11,834	\$ 2,811,810
12	House Regulators	383	\$ 652,638	\$ 83,749	\$ 16,667	\$ 719,720
13	House Regulatory Installations	384				\$ -
	Industrial Measuring and Regulating Station	385	\$ 700,851	\$ 46,612		\$ 747,463
14	Equipment	386	\$ 10,376,445			\$ 10,376,445
15	Other Property on Customers' Premises					
16	Other Equipment	387				\$ -
	<u>Allocated General Plant</u> <u>(Common Plant)</u>					
17	Land and Land Rights	389	\$ -			\$ -
18	Structures and Improvements	390	\$ 585,611	\$ 259,412	\$ 3,822	\$ 841,201
19	Office Furniture and Equipment	391	\$ 3,365,684	\$ 6,493	\$ 46,282	\$ 3,325,895
20	Transportation Equipment	392	\$ 4,105,353	\$ 595,391	\$ 136,572	\$ 4,564,172
21	Stores Equipment	393	\$ 33,022			\$ 33,022
22	Tools, Shop and Garage Equipment	394	\$ 511,095	\$ 18,842		\$ 529,937
23	Laboratory Equipment	395	\$ -			\$ -
24	Power-operated Equipment	396	\$ 1,440,619	\$ 220,959		\$ 1,661,578
25	Communication Equipment	397	\$ 163,527	\$ 66,052		\$ 229,579
26	Miscellaneous Equipment	398	\$ -			\$ -
27	Other Tangible Property *	399	\$ -			\$ -
	<u>Other Accounts not included above</u>					
28					\$ (176,952)	\$ 176,952
29						\$ -
30						\$ -
31						\$ -
32						\$ -
33						\$ -
34	Total Gas Utility Plant In Service		\$ 343,933,386	\$ 12,826,689	\$ 1,315,754	\$ 355,444,321

* Please attach a detailed explanation for these items.

NOTE: All entries should be supported by records that identify the property being added or retired, its location, and its original cost in as much detail as reasonably possible. If adjustments/transfers are included in Columns "d" and/or "e", use additional sheets.

1
2

For the calendar year of January 1 - December 31, **2023**

Company Name **Summit Natural Gas of Missouri, Inc.**

DEPRECIATION RESERVE - GAS UTILITY PLANT

Acct. No. (b)	Annual Depreciation Rate % (g)***	Annual Depreciation Expense (f*g) (h)	Reserve Balance at Beginning of Year (i)	Retirement of Property				Reserve Balance at END of Year (h+i-j-k+l+m) (n)
				Book Cost of Plant Retired (j)	Cost of Removal (k)*	Salvage Credit (l)*	Other charges (m)**	
3	374			\$ -				\$ -
4	375	2.00%	\$ 3,967	\$ 50,907	\$ -			\$ 54,874
5	376	2.00%	\$ 3,820,555	\$ 50,166,589	\$ 198,424			\$ 53,788,720
6	377	2.00%	\$ 5,645	\$ (77,117)	\$ -			\$ (71,472)
7	378	2.00%	\$ 122,001	\$ 471,163	\$ 283,637	\$ 38,470	\$ 35	\$ 271,093
8	379			\$ -				\$ -
9	380	2.00%	\$ 1,088,950	\$ 9,128,100	\$ 449,361	\$ 156,523		\$ 9,611,166
10	381	2.00%	\$ 273,855	\$ 2,755,340	\$ 346,107			\$ 2,683,088
11	382	2.00%	\$ 54,822	\$ 344,620	\$ 11,834	\$ 7,356		\$ 380,252
12	383	2.00%	\$ 13,656	\$ 65,178	\$ 16,667	\$ 4,878		\$ 57,289
13	384			\$ -				\$ -
14	385	2.00%	\$ 14,794	\$ 284,533	\$ -			\$ 299,327
15	386	2.00%	\$ 207,529	\$ 2,208,866	\$ -			\$ 2,416,395
16	387			\$ -				\$ -
17	389			\$ -				\$ -
18	390	2.00%	\$ 26,544	\$ 109,198	\$ 3,822			\$ 131,920
19	391	12.90%	\$ 416,252	\$ 1,708,813	\$ 46,282			\$ 2,078,783
20	392	12.90%	\$ 515,086	\$ 1,829,825	\$ 136,572	\$ 19,499		\$ 2,227,839
21	393	4.00%	\$ 1,321	\$ 3,028	\$ -			\$ 4,350
22	394	5.00%	\$ 25,901	\$ (101,485)	\$ -			\$ (75,584)
23	395			\$ -				\$ -
24	396	6.70%	\$ 104,929	\$ 353,907	\$ -			\$ 458,836
25	397	6.70%	\$ 12,468	\$ (72,891)	\$ -			\$ (60,423)
26	398			\$ -				\$ -
27	399			\$ -				\$ -
28			\$ (51,282)	\$ (176,952)	\$ 2,780		\$ 104,434	\$ 227,324
29				\$ -				\$ -
30				\$ -				\$ -
31				\$ -				\$ -
32				\$ -				\$ -
33				\$ -				\$ -
34	Total	\$ 7,512,210	\$ 70,864,954	\$ 1,315,754	\$ 210,007	\$ 19,499	\$ 104,434	\$ 76,975,336

NOTE: Amounts included in Column "j" should be the same as in Column "e" on the preceding page. Also, Annual Depreciation Expense is equal to Column "f" from preceding page multiplied by Column "g" found on this page.

* All entries included in Columns "k" and "l" should be supported by records that identify the property retired and the cost of removal or salvage is as much detail as reasonably possible.

** Report the details for these entries. Use additional sheets if necessary.

*** Annual Depreciation Expense must be calculated separately. This total should be calculated based upon actual in-service and retirement date(s) of new equipment and retirements during the period.

Indicates formula cells

For use when filing under seal.

REVENUE BY SCHEDULES
(MISSOURI JURISDICTIONAL)
Summit Natural Gas of Missouri, Inc.

Line No.	Rate Class and Line Items	<u>Operating Revenues</u>		<u>MCF of Natural Gas Sold</u>		<u>Average* No. of Natural Gas Customers</u>	
		Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
3	GS General Service	\$ 16,544,167	\$ 14,538,635	709,053	869,076	15,770	16,050
4	CS Commercial Service	\$ 11,153,623	\$ 8,877,854	512,001	581,530	2,919	2,931
5	LGS Large General Service	\$ 8,818,529	\$ 6,416,086	393,821	428,339	514	499
6	LVS Large Volume Service	\$ 7,058,085	\$ 4,760,117	364,195	388,963	37	39
7	TS Transportation Service	\$ 6,276,006	\$ 6,490,259	1,414,750	1,493,146	133	132
8	Other Sales to Public Authorities						
9	Interdepartmental Sales						
10	Total to Ultimate Consumers	\$ 49,850,410	\$ 41,082,951	3,393,820	3,761,054	19,373	19,651

Rate Class and Line Items	<u>Average Number of Natural Gas Customers Per Month</u>					
	January	February	March	April	May	June
11 GS General Service	16,140	16,107	16,046	15,829	15,624	15,471
12 CS Commercial Service	2,949	2,949	2,941	2,915	2,891	2,883
13 LGS Large General Service	511	509	511	513	510	510
14 LVS Large Volume Service	38	38	37	36	36	37
16 TS Transportation Service	131	131	132	132	132	133
17 Other Sales to Public Authorities						
18 Interdepartmental Sales						
19 Total to Ultimate Consumers	19,769	19,734	19,667	19,425	19,193	19,034

* The average number of customers for the month should equal the number of customers at the beginning of the month added to the number of customers at the end of the month divided by 2.

Indicates formula cells

For use when filing under seal.

**REVENUE BY SCHEDULES
(MISSOURI JURISDICTIONAL)
Summit Natural Gas of Missouri, Inc.**

Rate Class and Line Items		Average Number of Natural Gas Customers Per Month					
		July	August	September	October	November	December
20	GS General Service	15,439	15,414	15,429	15,730	15,964	16,050
21	CS Commercial Service	2,881	2,870	2,870	2,919	2,974	2,988
22	LGS Large General Service	510	511	512	517	527	530
23	LVS Large Volume Service	38	38	38	37	37	37
24	TS Transportation Service	132	134	134	135	135	135
25	Other Sales to Public Authorities						
26	Interdepartmental Sales						
27	Total to Ultimate Consumers	19,000	18,967	18,983	19,338	19,637	19,740

* The average number of customers for the month should equal the number of customers at the beginning of the month added to the number of customers at the end of the month divided by 2.

		Connection Fees		Reconnect Fees				Transfer Fees		Meter Reading by Special Appointment Fees		Residential Temporary Meter Set Fees	Line Extensions Fees		Returned Check Fees	Tampering Fees
		Business Hours	After Business Hours	Business Hours	After Business Hours	Trip to Disconnect	Seasonal / Disconnection Charge	Business Hours	After Business Hours	Other than Normal Read Date	Outside Normal Business Hours		Excess Pri / Sec Line \$/ft.	Excess Service Line \$/ft.		
MISCELLANEOUS CHARGES																
28	All Service Areas			\$ 38,640											\$ 2,740	\$ 21,499
29	Tariff Sheet No.			54											54	54
30	Effective Date			12/14/14											12/14/14	12/14/14

Indicates formula cells

For use when filing under seal.

REVENUE BY SCHEDULES
(MISSOURI JURISDICTIONAL)
Summit Natural Gas of Missouri, Inc.

		Tariff		Delinquent After (days)	Late Payment Charge	Type of Interest	Deferred Payment	Tariff	
LATE PAYMENT CHARGES		Sheet No.	Effective					Sheet No.	Effective
31	All Service Areas			22	161,597	Compound	No		

32 **Explanation** Indicates formula cells

For use when filing under seal.

**Complete FERC Form 2 (Large Gas Companies) or
FERC Form 2A (Small Gas Companies)
for the Remainder of the
GAS ANNUAL REPORT**

TO THE

MISSOURI PUBLIC SERVICE COMMISSION

Large Gas Company Requirements (25,000 customers or more): Complete the Gas Annual Report (Part 2 of 2 - FERC Form 2).pdf pages.

Missouri Jurisdictional Gas Annual Report

If also operating in another state, please provide the Missouri jurisdictional dollar amounts for the following specific areas of your FERC Form 2 (current revised pages) and additional specific customer information listed below:

pp. 110 - 113	Comparative Balance Sheet
pp. 114 - 115	Statement of Income for the Year
pp. 204 - 207	Gas Plant in Service
pp. 209	Total Gas Plant in Service (reflecting Balance at End of Year: column G, row 129)
pp. 219	Accumulated Provision for Depreciation of Gas Utility Plant
pp. 300 - 301	Gas Operating Revenues *(include revenues, mcf and avg. number of customers per month for accounts 480-484 by customer rate class pursuant to tariffs)
pp. 317 - 325	Gas Operation and Maintenance
pp. 336 - 338	Depreciation, Depletion and Amortization of Gas Plant
pp. 354 - 355	Distribution of Salaries and Wages

Small Gas Company Requirements (less than 25,000 customers): Complete the Gas Annual Report (Part 2 of 2 - FERC Form 2A).pdf pages.

Missouri Jurisdictional Gas Annual Report

If also operating in another state, please provide the Missouri jurisdictional dollar amounts for the following specific areas of your FERC Form 2A (current revised pages) and additional specific customer information listed below:

pp. 110 - 113	Comparative Balance Sheet
pp. 114 - 115	Statement of Income for the Year
pp. 204 - 207	Gas Plant in Service
pp. 209	Total Gas Plant in Service (reflecting Balance at End of Year:
pp. 219	Accumulated Provision for Depreciation of Gas Utility Plant
pp. 300 - 301	Gas Operating Revenues *(include revenues, mcf and avg. number of customers per month for accounts 480-484 by customer rate class pursuant to tariffs)
pp. 317 - 325	Gas Operation and Maintenance
pp. 336 - 338	Depreciation, Depletion and Amortization of Gas Plant
pp. 354 - 355	Distribution of Salaries and Wages

and FERC Form 2 pages:

The complete FERC Form 2 or 2A **must** be submitted by the certificated company. If also operating in another state, the Missouri Jurisdictional Portion (Part 1) **must** be submitted to be in compliance.

For the calendar year of January 1 - December 31, 2023

Company Name Summit Natural Gas of Missouri, Inc.

VERIFICATION

The foregoing report must be verified by the oath of the President, Treasurer, General Manager or Receiver of the company. The oath required may be taken before any person authorized to administer an oath (Notary Public) by the laws of the State in which the same is taken.

OATH

State Of _____ }
County Of _____ } ss:

Robert Gunderman makes oath and says that
Name of Affiant (Company Official/Representative)

s/he is Executive Vice President & Chief Financial Officer
Official Title of the Affiant (Company Official/Representative)

of Summit Utilities, Inc.
Exact Legal Title or Name of the Respondent (Certificated Company Name)

and is located at 10825 E. Geddes Ave Suite 410, Centennial, CO 80112 -- (501) 377-4510
Address and Telephone Number of the Affiant (Company Official/Representative)

that s/he has 1) examined the foregoing report; that to the best of his or her knowledge, information, and belief, all statements of fact contained in the said report are true and the said report is a correct statement of the business and affairs of the above-named respondent, and 2) examined (and updated as applicable) the company's contact information in EFIS; to the best of his or her knowledge, information, and belief, all listed contacts are correct.

Based upon a recent third party audit, the Company has been made aware of necessary adjustments to its 2022 annual report and will revise its filing once the adjustments are completed.

from January 1, 2023, to and including December 31, 2023
Month/Day Year Month/Day Year

Signature of Affiant (Company Official/Representative)
(If electronic signatures are used, you must use "/s/" before the name.)

Subscribed and sworn to before me, a Notary Public, in and for the State and County above named,

this _____ day of _____, _____.

My Commission expires: _____



Signature of Notary Public
(If electronic signatures are used, you must use "/s/" before the name.)

Notary Commission Number

Missouri Revised Statutes § 392.210 or §393.140

See the Instructions for more information to complete this page.