

BEFORE THE CORPORATION COMMISSION OF OKLAHOMA

IN THE MATTER OF THE APPLICATION OF)
OKLAHOMA GAS AND ELECTRIC COMPANY)
REQUESTING COMMISSION APPROVAL OF NEW) CAUSE NO. PUD 201500274
DISTRIBUTIVE GENERATION TARIFFS PURSUANT)
TITLE 17, SECTION 156 OF THE OKLAHOMA)
STATUTES)

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RESPONSIVE TESTIMONY OF

KATHY J. CHAMPION

NOVEMBER 3, 2015

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INTRODUCTION

1 **Q: Please state your name and business address.**

2 **A:** My name is Kathy Champion. My business address is the Jim Thorpe Office Building,
3 Room 580, 2101 North Lincoln Boulevard, Oklahoma City, OK 73105.

4 **Q: Please state your educational background and professional experience.**

5 **A:** See my curriculum vitae, attached as Exhibit KJC-1.

6 **Q: What is your occupation and who employs you?**

7 **A:** I am employed by the Public Utility Division (“PUD”) of the Oklahoma Corporation
8 Commission (“OCC” or “Commission”) as a Public Utility Rate Analyst.

9 **Q: How long have you been so employed?**

10 **A:** I have been employed with the Commission since July 2013.

11 **Q: What are your duties and responsibilities with the PUD?**

12 **A:** My principal responsibility is to audit and analyze utility applications, reports, financial
13 records, and all work papers to assist PUD in making an accurate recommendation to the
14 Commission. My primary responsibilities are related to Energy Efficiency programs and
15 policies and Cost of Service (“COS”) and Rate Design reviews for both electric and gas
16 utilities.

17 **Q: Have you previously testified before this Commission, and were your qualifications**
18 **accepted?**

19 **A:** Yes. I have testified before the Commission, and my qualifications have been accepted.

PURPOSE

1 **Q: What is the purpose of your testimony in this Cause?**

2 **A:** The purpose of my testimony is to present PUD’s recommendations concerning the
3 reasonableness of the Oklahoma Gas and Electric (“OG&E” or “Company”) proposed
4 Distributed Generation (“DG”) tariffs and compliance with 2014 Senate Bill No. 1456,
5 now codified as 17 O.S. § 156, (“Section 156”) and the Governor’s Executive Order
6 2014-07 (“Executive Order”).

BACKGROUND AND REVIEW PROCESS

7 **Q: Please provide a brief history of OG&E’s application for its DG tariff.**

8 **A:** With the enactment of Section 156 and the issuance of the Executive Order, the
9 Corporation Commission was required to:

- 10 • Conduct a transparent evaluation of distributed generation consistent with the
11 Oklahoma First Energy Plan, to protect all Oklahoma customers and encourage
12 all forms of Oklahoma energy use;
- 13 • Evaluate mandates with the inclusion of all stakeholders, including
14 representatives of the solar and distributed wind industries and utilities;
- 15 • Consider use of all available alternatives, including other rate reforms such as
16 increased use of time-of-use rates, minimum bills, and other demand charges
17 prior to implementation of any fixed charge; and
- 18 • Ensure that Oklahoma implements the Oklahoma First Energy Plan while
19 protecting future distributed generation customers.

20 To accomplish these requirements, the OCC held two public meetings and
21 requested from stakeholders a list of suggestions for required data and/or information
22 that should be included in all tariff applications filed at the OCC. From the information
23 provided by all parties participating in the public meetings, PUD developed a
24 “checklist”¹ that was used as a discussion point in the subsequent technical conferences.

¹ http://www.occeweb.com/pu/DistributedGeneration/PUD_DGApplicationList_061615.xls

1 The Commission held two technical conferences, March 31, 2015 and June 16, 2015.
2 OG&E was an active participant in the public meetings and technical conferences.

3 **Q: Please describe PUD's review process in this Cause.**

4 **A:** PUD reviewed the Application, testimony, and proposed tariffs provided in this Cause.
5 PUD also reviewed both the applicable law and the Executive Order. PUD also met with
6 Company personnel, issued data requests and reviewed data requests issued by other
7 parties, reviewed Commission rules² and reviewed programs offered by other utilities.

COMPLIANCE WITH 17 O.S. § 156

8 **Q: Does PUD agree that OG&E's application and proposed DG tariffs are in**
9 **compliance with 17 O.S. § 156?**

10 **A:** No, PUD does not believe that OG&E has met the burden of proof to establish a need to
11 implement DG tariffs. Section 156 includes these components:

- 12 • Defined terms;
- 13 • Modified prohibition to recovery of certain fixed costs from customers
- 14 utilizing distributed generation;
- 15 • Prohibiting subsidization of certain costs among customer class;
- 16 • Requires rate tariff adjustment by a date certain; and
- 17 • Provides an effective date.

18 Primary among those items are the provisions that provide:

- 19 B. No retail electric supplier shall increase rates charged or enforce
- 20 a surcharge above that required to recover the full costs
- 21 necessary to serve customers who install distributed generation
- 22 on the customer side of the meter after the effective date of this
- 23 act.
- 24 C. No retail electric supplier shall allow customers with distributed
- 25 generation installed after the effective date of this act to be

² OAC 165:40 (Standard Terms of Purchases from Purchasers of 100 KW or Less, Effective 9-12-2014)

1 subsidized by customers in the same class of service who do
2 not have distributed generation.

3 With respect to Subsection B, PUD has reviewed and analyzed the Application
4 filed by OG&E and believes that OG&E has not provided sufficient information to prove
5 that its proposed DG tariffs would not charge costs above that required to recover full
6 costs. With regard to Subsection C, PUD believes that OG&E has not provided sufficient
7 information to prove that DG customers are subsidized by other customers.

8 **Q: Why does PUD believe that OG&E is not in compliance with 17 O.S. § 156?**

9 **A:** The DG technical conferences used a checklist to discuss items that were preferred to be
10 included in all DG tariff applications filed by parties to evaluate compliance with the law.
11 As a participant in the technical conferences, OG&E was involved in the discussion of
12 each item on the checklist. In evaluating OG&E's Application, as highlighted in Table 1
13 below, PUD found that OG&E did not supply the vast majority of the information on the
14 checklist. In addition, the information that was supplied was insufficient or outdated.
15 Without providing current information on the costs and benefits of the DG installations,
16 PUD cannot make a recommendation that OG&E has met the burden of proof to require
17 separate DG tariffs or charges.

18 **Q: Was OG&E required to file all of the items identified on PUD's checklist?**

19 **A:** No, but PUD is unable to perform a proper analysis of the Application with the
20 information the Company provided.

21 **Q: Did OG&E not provide the information included on the checklist?**

1 A: As discussed by Mr. Walkingstick, OG&E's application did consider the items on the
2 checklist. For the cost items, OG&E believes that the previous COS determination
3 provides the necessary cost information on which to base its prices and that with a new
4 base rate case, those prices could be updated³. Although the previous COS did not
5 include the DG customers as a separate class, Mr. Walkingstick stated that the DG
6 customers were part of the existing residential class so the existing unit costs could be
7 used. He stated that a separate class is not needed and deferred to the next rate case to
8 review or provide information on DG customers as separate class.⁴ Also, Mr.
9 Walkingstick stated his belief that all benefits included on the checklist were considered
10 as a part of other studies⁵, but OG&E did not provide a cost effectiveness study using
11 those benefit elements as a part of this application.

12 While PUD's checklist was not a requirement, PUD believes that its checklist
13 provides a good framework for evaluating DG applications. For this application, PUD
14 does not find that the information provided was sufficient to analyze whether a subsidy
15 has occurred or if there is the need for new DG tariffs.

³ Direct testimony, Roger Walkingstick, Cause No. PUD 2015-274., page 16 lines 24 through 29.

⁴ Direct testimony, Roger Walkingstick, Cause No. PUD 2015-274, page 24 lines one through five.

⁵ Direct testimony, Roger Walkingstick, Cause No. PUD 2015-274, pages 25 through 27.

Table 1 – DG Technical Conference Checklist

Checklist for Distribution Generation Tariff Filings	
Distributed Generation - Items to be included in Tariff Application	Provided by OGE - certain concerns brought to Commission staff - (page 23)
How to measure subsidies: Costs:	Updated COS not provided; OGE used COS from 2011-87 (2010 test year)
1 Class Cost of Service Study a) Separate class for Distributed Generation(DG) customers b) unit costs to unbundle functions and allocation reporting	OGE - update not needed (page Not provided Unit costs
2) Rate Design - Governors order 2014-07 (SB 1456) - consider rates before increasing fixed charges a) Time of Use (TOU) rates b) Demand rates c) minimum bills d) unbundled rates - separate charges for customer, delivery, supply	OGE- believes complied (page 24 lines 14-19) Considered Considered Considered Used unit costs - but from previous cause
3 Metering a) Metered loads before/after DG installation b) Demand/interval readings available from installed meters? c) Separate meter for DG installation	OGE - AMI meter provides data need to bill (page 24 lines 21-31) ami ami desirable but not requirement
4 Additional Costs of DG - Interconnection cost due to Safety & Reliability	OGE -customer covers cost (page 25 lines 1-8)
5 Impact of rate design proposal on other customers	OGE - minimal impact (page 25 lines 10-115)
6 Lost revenue calculation due to DG for both demand and non-demand DG customers a) workpapers showing lost revenues over last three years as percent of total revenues b) projected lost revenues with proposed rate design changes	OGE - no calculation made Not provided Not provided
7 Lost revenue calculation due to Energy Efficiency (Demand Programs) a) workpapers showing lost revenues as percent of total revenues	OGE did not address Not provided
Benefits: 8 Benefits Study (high,medium,low scenarios when specifics are unknown) a) avoided energy cost b) avoided generating capacity costs c) Transmission & Distribution (T&D) line loss reduction (avoided transmission/distribution investment) d) Environmental benefits (emission mitigation costs) e) avoided purchased power/risk f) avoided grid support g) Economic development	OGE believes all benefits addressed in their proposal (page 25 lines 23-25) Not provided SPP integrated market price for energy (page 25) Provided in 2014 IRP (page 26) 2012 line loss study (page 26) Included in base rates (page 26) Believe insignificant but would be priced at SPP market price (page 26) Inappropriate to provide circuit benefit to DG customers (page 26) Doubts benefits are greater for DG than for OGE supplied power (page 26)
9 Effect of net exported kWhs - no carryover - with existing rate a) how many kWhs are net exports (aborbed and receive no credit) b) revenue received by utility for excess kWhs sold c) value of excess kWh - avoided costs	OGE - QF and RPPD tariffs should be used to sell excess (page 27 lines 14-30) 133,500 (page 27-28) Not provided \$8,700 - estimated value of \$0.065 per kWh (page 26)
10 Benefits to safety/reliability due to Dg.	No benefits - could have safety issues due to lack of maintenance (page 28 lines 11-20)

1 **Q: Explain why PUD believes that OG&E’s data is insufficient or out-dated.**

2 **A:** First, PUD believes that OG&E’s data is outdated because they used the cost of service
3 (“COS”) from Cause No. PUD 201100087, OG&E’s last rate case, which was based on a
4 2010 test year. Simply put, OG&E has proposed to develop new charges for DG
5 customers based on data that is over five years old. In addition to the age of the data,
6 PUD is concerned about the unit cost that OG&E is using as the cost basis for its
7 proposed DG charges. The unit cost used by OG&E was developed as a part of the
8 settled rates in the PUD 201100087 cause and was not intended to be used for any other

1 purpose.⁶ The unit costs were not given a rigorous review in that cause as would have
2 occurred if OG&E had proposed to use them to set DG rates. Also, the COS from
3 OG&E's last rate case did not have the DG customers included as a separate class.
4 Reviewing the DG customers as a separate class would provide a review of the costs to
5 serve those customers based on their use of the system. Without that information, OG&E
6 and the other parties cannot appropriately identify the cost to serve DG customers or the
7 costs that need to be recovered from those customers.

8 Second, PUD believes that OG&E did not provide sufficient data because they
9 did not provide any data related to the benefits of the DG installations (see Table 1).
10 OG&E did not provide a cost effectiveness study, information related to the cost
11 effectiveness of the Demand Programs, information related to lost revenues, or an
12 updated loss study.

13 Lastly, PUD believes that without providing current data and a review of both the
14 costs and benefits to the DG customers, OG&E has not identified the full cost to serve the
15 DG customers and has not proven that a subsidy has occurred.

16 **Q: What is PUD's recommendation regarding compliance with 17 O.S. § 156?**

17 **A:** PUD recommends that OG&E include a review of DG customers as a part of its
18 upcoming base rate case, Cause No. PUD 201500273. In the base rate review, OG&E
19 will have an updated COS, will have the opportunity to include DG customers as a
20 separate class, and will have updated unit cost information.

⁶ Cause No. PUD 201100087, Order No. 599558, Attachment A, pages seven through nine and Attachment E pages six and seven.

1 OG&E should also provide additional information related to the benefits of DG
2 by providing the cost effectiveness evaluation that was discussed in the technical
3 conference checklist referenced in this testimony.

PROPOSED DEMAND TARIFFS

4 **Q: Please discuss the demand-based tariffs proposed by OG&E.**

5 **A:** OG&E has proposed demand-based tariffs for residential (R-TOU-kW) and for
6 commercial (COM-TOU-kW) DG customers. For residential customers, the proposed
7 R-TOU-kW tariff includes the following components and prices:

- 8 • Customer charge: \$18.00 per month
- 9 • Demand Charge: \$2.68 per kW per month
- 10 • Supply Charges:
 - 11 ▪ On Peak energy: \$.173 per kWh
 - 12 ▪ Off Peak energy: \$.0137 per kWh

13 For the commercial customers, the proposed COM-TOU-kW tariff includes the following
14 components and prices:

- 15 • Customer charge: \$34.75 a month
- 16 • Demand Charge: \$3.30 per kW per month
- 17 • Supply Charges:
 - 18 ▪ On Peak energy: \$.1875 per kWh
 - 19 ▪ Off Peak energy: \$.0143 per kWh

20 In addition, for both proposed tariffs, fuel charges by on-peak and off-peak time
21 periods are also added to each of the supply charges at the time of billing and all
22 applicable riders will also apply.

23 **Q: Currently does OG&E bill residential and commercial customers using a demand**
24 **charge?**

1 **A:** No. While OG&E includes demand charges for its larger commercial and industrial
 2 customers, OG&E does not include demand charges for residential or smaller commercial
 3 customers.

4 **Q:** Why has OG&E proposed demand charges for the DG customers?

5 **A:** As stated by OG&E witness Roger Walkingstick, OG&E believes its proposed TOU-kW
 6 tariffs collect the functional costs through proper billing determinants⁷. As highlighted in
 7 Table 2, OG&E has used the PUD 201100087 COS to develop prices by function, with
 8 the proposed demand charges to recover costs associated with transmission demand and
 9 distribution demand or costs associated with transmission and distribution systems.

Table 2 – Functional Cost Recovery Comparison

Functional Cost Component	Cost Components of Rates		Collected in Current DG Non Demand TOU Rates Paired with Current NEBO Rider	Proposed Collection for New COM-TOU-kW or R-TOU-kW Paired with New NEBO-kW Rider
Transmission Demand	A	Transmission Demand	Energy (kWh Charge) • On Peak - (A,B,C,D,E and part of H,I,J,K,L) • Off Peak - (A,B,C,D,E and part of H,I,J,K,L)	Demand (kW Charge) – • Transmission Demand - (A) • Distribution Demand - (B)
	B	Distribution Demand		
Production Demand	C	Production Excess Demand	Energy (kWh Charge) • On Peak Energy (kWh Charge) – (C,D,E) • Off Peak Energy (kWh Charge) – (D,E)	Energy (kWh Charge) • On Peak Energy (kWh Charge) – (C,D,E) • Off Peak Energy (kWh Charge) – (D,E)
	D	Production Average Demand		
Production Energy	E	Non Fuel Energy	Fuel (kWh Charge) • On Peak Fuel - (F) • Off Peak Fuel - (G)	Fuel (kWh Charge) • On Peak Fuel - (F) • Off Peak Fuel - (G)
	F	Fuel Related On Peak Energy		
	G	Fuel Related Off Peak Energy		
Distribution Customer	H	Portion of Transformer	Customer Charge - (parts of H,I,J,K,L)	Customer Charge - (all of H,I,J,K,L)
	I	Service drop		
	J	Meter		
Customer	K	Customer Billing		
	L	Administration		

⁷ Direct testimony, Roger Walkingstick, Cause No. PUD 2015-274, pages 13-14.

1 **Q: Does OG&E currently use costs by functions in its tariffs for the residential and**
2 **small commercial DG customers?**

3 **A:** No, as shown in Table 2, the current tariffs include only customer and energy charges. In
4 the current tariffs, part of the functional customer costs are recovered through the
5 customer charge, and the remainder of costs, part of the customer function, all of the
6 transmission of distribution costs and all of the production costs are now recovered using
7 energy charges.

8 **Q: Are the proposed TOU-kW tariffs the only way to recover costs by function?**

9 **A:** No, as stated by Mr. Walkingstick⁸, OG&E could have proposed a larger fixed monthly
10 customer charge to recover all of the costs of the customer, transmission and distribution
11 functions. Including all of those components in the monthly customer charge would
12 cause it to increase by \$21 to \$39 per month.

13 **Q: Does PUD believe that the proposed TOU-kW tariffs are necessary for compliance**
14 **with 17 O.S. § 156?**

15 **A:** No, PUD believes that OG&E is proposing adjustments to tariff designs that have little to
16 do with 17 O.S. § 156 or DG customer recovery issues. The adjustments posed by
17 OG&E via the TOU-kW tariffs to eliminate alleged subsidies for DG customers have a
18 broader and more far-reaching effect on recovery than is appropriate to consider within
19 the confines of this Application.

20 Tariffs are designed to recover average costs, not on a customer-by-customer
21 basis, but from the class in total. Average cost ratemaking, which is what OG&E

⁸ Direct testimony. Roger Walkingstick. Cause No. PUD 2015-274, page 22 lines 22-31.

1 currently uses to design rates, includes practical and policy reasons for averaging prices
2 and for recovering costs across classes of customers. Rural customers do not pay more
3 than urban customers even though the cost to extend service to them may be higher.
4 Customers with low electricity use are often subsidized by higher electricity use
5 customers as a result of customer charges that do not recover the full fixed customer
6 costs. The remaining fixed costs are included in the customers' variable charges. As a
7 customer's incremental electricity consumption increases, the Company recovers more of
8 its fixed costs incrementally through the variable charges, with higher use customers
9 picking up more of those costs. However, including all customers with similar usage
10 characteristics within a class allows for all averaged costs to be recovered and for
11 individual customers or sub-sets of customers to avoid paying excessively.

12 OG&E appears to be taking the opportunity with this Application to introduce a
13 broad policy change with the proposed TOU-kW recovery, but targeting it to only the
14 participating DG customers.

15 PUD believes this change in recovery and the policy change it represents are both
16 best handled within a base rate case with a broader base of intervenors and more
17 comprehensive data available to review.

18 **Q: Do OG&E's proposed TOU-kW tariffs eliminate subsidies?**

19 **A:** As stated previously, OG&E has not provided sufficient proof that DG customers are
20 being subsidized or the level at which a subsidy may occur. Also, PUD believes that
21 OG&E is seeking approval of a new tariff design, based on functional cost recovery, to
22 correct an issue that exists for all residential and small commercial customers and is not
23 unique to the recovery from DG customers.

1 **Q: Does PUD have other concerns with the proposed demand-based TOU-kW tariffs?**

2 **A:** Yes. PUD is concerned that implementing demand charges on customers with no
3 previous experience with demand billings could be punitive. Residential and small
4 commercial customers are provided information about their energy consumption on their
5 existing bills, on the Company website and through various trade organizations. Even
6 with information readily available on energy (kWh) consumption, customers are often
7 uncertain about how or why their behavior affects their consumption. This lack of
8 knowledge about consumption has resulted in companies, who offer programs such as
9 energy efficiency, to include education programs to help customers gain a basic
10 understanding of effects of energy consumption. OG&E has included an energy
11 education program with its demand programs since 2008.

12 However, OG&E has not proposed any education programs or provided
13 information about how residential and commercial customers will incur demand charges.
14 This lack of information and understanding about how consumer demand occurs could
15 result in customers creating higher demand than is estimated by OG&E. Not knowing
16 the demand per appliance or how the effects of using multiple appliances simultaneously
17 can affect demand is exactly how customers could be penalized by the proposed TOU-
18 kW tariffs.

19 **Q: Does PUD believe that DG customers could also inappropriately benefit from the**
20 **proposed TOU-kW tariffs?**

1 **A:** Yes. As OG&E has stated in testimony⁹ that if customers reduce their maximum
2 demand, they will receive full credit for their reduction. It is possible for customers who
3 understand their demand and who take action to avoid using appliances at the same time
4 will reduce their demand from the average kW used to develop the demand charges.
5 While all customers may not be able to manage their demand and reduce their bills, those
6 that do could create an under-recovery and perpetuate the very alleged subsidy that
7 OG&E is attempting to eliminate with this proposed tariff structure.

RECOMMENDATION

8 **Q: What is PUD's recommendation?**

9 **A:** PUD recommends that the Commission reject OG&E's proposed DG tariffs at this time.
10 PUD also recommends that the Commission accept the recommendations as discussed in
11 this testimony and summarized below:

- 12 • PUD recommends that a review of the subsidy issue related to DG customers be
13 included with OG&E's upcoming base rate case, Cause No. PUD 201500274.
14 This would provide updated information and/or data, with an updated COS and
15 with separate classes for the DG customers.
- 16 • PUD also recommends that OG&E provide a cost effectiveness study to review
17 the benefits provided by DG customers. The study should be similar to those
18 provided to review the benefit of the demand programs.
- 19 • PUD recommends that the proposed demand-based TOU-kW tariffs also be
20 reviewed within the upcoming base rate case review. The proposed demand-
21 based tariffs for both residential and small commercial customers and the
22 proposed functional basis for recovering costs would mean a policy change,
23 which would benefit from a broader audience to review and more updated data
24 that will be available in base rate review.

25 PUD believes these recommendations are fair, just and reasonable and in the
26 public interest.

⁹ Walkingstick Direct, page22 lines 22 through 31.

I state, under penalty of perjury under the laws of Oklahoma, that the foregoing is true and correct.

Kathy Champion
(Signature)

November 3, 2015 Oklahoma City, Oklahoma

LIST OF EXHIBITS

KJC-1

Curriculum Vitae



Kathy Champion

Exhibit KJC-1

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- Work Experience**
- ▶ **Oklahoma Corporation Commission, Public Utility Division, Oklahoma City**
July 2013 - present: Public Utility Regulatory Analyst, Energy Policy Group
 - Special Focus – Oklahoma Corporation Commission Demand Programs, Energy Efficiency, Rulemakings
 - Expert Witness – recommendations and written and oral testimony
 - Analysis - Utilities service rates, terms and conditions

 - ▶ **Champion Energy Consulting, Tulsa**
January 2012 – July 2013: Owner/President
 - Provided rate, energy efficiency, and marketing consulting services to utilities and customers.
 - Developed Energy Education offering for school children

 - ▶ **Public Service Company of Oklahoma, Tulsa**
April 2008 – November 2011: Manager Consumer Programs
 - Managed the development and continued operation of PSO's energy efficiency and demand response programs, supervising a staff of five with budget of \$25 million
 - Budgeting, reporting
 - Issued and reviewed request-for-proposals, and contract development for third-party service providers
 - Provided Regulatory support, expert testimony and analysis for Energy Efficiency and Demand Response portfolio programs, budgets and recovery mechanisms.

 - ▶ **AEP Services Company, Tulsa**
January 2000-March 2008: Principal Regulatory Consultant
 - Supporting all of the AEP western utilities in Oklahoma, Arkansas, Louisiana, and Texas, provided rate and regulatory expertise before the various state regulatory agencies.
 - Provided analysis and testimony for a variety of studies and programs including, class cost-of-service studies, tariffs, revenue allocation, and price/revenue recovery issues.
 - Supported standard tariff offerings, as well as specialty rates and riders, including time-of-day, load reduction or interruptible rates, Energy Efficiency and Green Power offerings.
 - Represented the Company on a variety of rulemakings and policy proceedings before the state regulatory agencies and the SPP Market Working Group

-
- Education**
- ▶ Bachelor of Science (Business), Oklahoma Wesleyan College, Bartlesville, OK December 2000
 - ▶ Associate of Science (Computer Science), Tulsa Community College, Tulsa, OK, May 1986

-
- Professional Training**
- ▶ Arthur Anderson Rate Case Process - 1990
 - ▶ Building Performance Institute – Building Analyst Training - 2012
 - ▶ LEED Green Associate Course - 2013
 - ▶ Principles of Evaluation, Measurement and Verification 2010

CERTIFICATE OF SERVICE

This is to certify that on November 3, 2015, a true and correct copy of the above and foregoing, was sent via electronic mail and/or United States Postal Service, postage fully prepaid thereon to the following interested parties:

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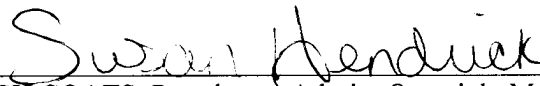
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