

**COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION**

In the matter of:)
)
ELECTRONIC APPLICATION OF)
COLUMBIA GAS OF KENTUCKY,) Case No. 2024-00074
INC. FOR ANNUAL SAFETY)
MODIFICATION AND)
REPLACEMENT PROGRAM)
BALANCING ADJUSTMENT)

**PREPARED DIRECT TESTIMONY OF
JEFFERY GORE
ON BEHALF OF COLUMBIA GAS OF KENTUCKY, INC.**

John R. Ryan
Senior Counsel
290 W. Nationwide Blvd.
Columbus, Ohio 43215
Telephone: (614) 285-2220
Email: johnryan@nisource.com

Attorney for Applicant
COLUMBIA GAS OF KENTUCKY, INC.

March 29, 2024

1 I. INTRODUCTION

2 Q. **Please state your name and business address.**

3 A. My name is Jeffery T. Gore and my business address is 290 West Nation-
4 wide Blvd., Columbus, Ohio 43215.

5 Q: **What is your current position and what are your responsibilities?**

6 A: I am a Regulatory Manager for NiSource Corporate Services Company
7 ("NCSC"). I am responsible for supporting the NiSource gas utilities in a
8 variety of informational and rate filings, general rate case preparation and
9 support, and other duties as assigned. My primary focus is on matters for
10 Columbia Gas of Kentucky, Inc. ("Columbia" or the "Company") and
11 Columbia Gas of Ohio, Inc.

12 Q: **What is your educational background?**

13 A: I graduated from The Ohio State University with a Bachelor of Science in
14 Business Administration degree, double majoring in Accounting and
15 Computer Science. I have a non-practicing Certified Public Accountant
16 license.

17 Q: **What is your employment history?**

18 A: I have over 30 years work experience with the Columbia Gas Companies
19 primarily within the Accounting and Regulatory departments. Within
20 Accounting, my roles have varied from analyst and manager roles with

1 Columbia distribution companies to Controller - NiSource Service
2 Company & Asset Accounting. Between 2010 and 2015, I was a Regulatory
3 Manager focusing on Columbia Gas of Massachusetts, Columbia Gas of
4 Pennsylvania, and Columbia Gas of Maryland matters. I returned to the
5 Regulatory department in the manager role in October 2018. In early 2021,
6 my responsibilities were changed to include a focus on Columbia.

7 **Q: Have you previously testified before the Kentucky Public Service**
8 **Commission ("PSC")?**

9 A: Yes. I provided testimony in the following cases:

- 10 • Written direct testimony in Case No. 2022-00342 in support of
11 Columbia's Safety Modification and Replacement Program
12 ("SMRP") annual update,
- 13 • Written direct and rebuttal testimony in Case No 2021-00183,
14 supporting the requested revenue requirement,
- 15 • Written direct and rebuttal testimony in Case No. 2002-00145
16 regarding Other Employee Postretirement Benefit matters.

17 **Q: Have you previously testified before any other Utility Commissions?**

18 A: I have provided direct and written testimony before the Massachusetts
19 Department of Public Utilities on multiple occasions supporting the
20 revenue requirement, including the cost of service and rate base, in the base

1 rate cases, pension expense factor and targeted infrastructure reinvestment
2 filings. Additionally, I have provided written testimony supporting the
3 revenue requirement and plant in service in base rate cases on behalf of
4 Columbia Gas of Ohio, Columbia Gas of Pennsylvania, and Columbia Gas
5 of Maryland.

6 **II. PURPOSE**

7 **Q: What is the purpose of your testimony in this proceeding?**

8 A: My testimony will provide background and support for the annual
9 balancing adjustment (“BA”) to the Safety Modification and Replacement
10 Program Rider (“SMRP”). In this case, Columbia is not proposing any
11 changes to the definition or calculation to its formulaic SMRP rate. My
12 testimony is offered to serve as a guide to the filing of this balancing
13 adjustment, the first since Columbia’s last base rate case, and to provide
14 background on the Commission’s recent adjustments to the SMRP as part
15 of Case No. 2021-00183.

16 **Q: What is the proposed balance adjustment?**

17 A: Pursuant to its tariff, Columbia is required to submit an annual balancing
18 adjustment by March 31 to true-up actual costs, as offset by operations and
19 maintenance expense reductions, during the most recent twelve months
20 ended December with the projected SMRP program costs for the same

1 period. The balancing adjustment true-up to the SMRP Rider will become
2 effective with meter readings on and after the first billing cycle of June. The
3 recovery of the 2023 SMRP investments was deficient by \$550,123. The
4 billing rates, as detailed in Form 1.0, Column F, are proposed to commence
5 for twelve months beginning with the June 2024 billing cycle to provide for
6 this under recovery. The proposed tariffs, to be effective with Columbia's
7 first billing cycle of June, on May 30, 2024, are attached to the Application.

8 **III. SMRP BALANCING ADJUSTMENT APPLICATION**

9 **Q: Will you provide a high-level summary of the format provided in**
10 **Columbia's Application?**

11 **A:** Yes. Please refer to the Table of Contents.

- 12 • Form No. 1.0 provides the calculation of the proposed customer
13 billing rates as well as details the existing rates being billed subject
14 to refund from Case No. 2023-00335,
- 15 • Form 1.1 provides the billing determinates utilized in the proposed
16 rate calculation,
- 17 • Form 1.2 compares the revenue requirement calculated for 2023
18 investments with the amounts recovered in customer bills which
19 results in and under collection of \$550,123. Lines 16 – 24 of this Form
20 are discussed in Section IV of my testimony,

- 1 • Forms 2.0, 2.1 and 2.2 detail the revenue requirement calculation for
2 the 2023 SMRP investments,
- 3 • Forms 3.0, 4.0 and 5.0 detail the monthly actual Plant in Service,
4 Accumulated Depreciation and Depreciation expense for 2023 SMRP
5 investments,
- 6 • Forms 6.0 and 6.1 detail the year end ADIT balance as well as
7 normalized monthly balances based on a 13-month average,
- 8 • Form 7.0 details the property tax expense which is zero in this case
9 as the 2023 investments are not includable in property tax filings
10 until calendar year 2024,
- 11 • Form 8.0 details the O&M savings included in the revenue which is
12 zero as the actual O&M exceeds the amounts used in determination
13 of base rates.

14 **Q: Please provide a more detailed summary of Forms 1.0 and 1.1.**

15 A: The revenue requirement (Form 1.0, Column C, Line 5) is allocated by Rate
16 Schedule utilizing the overall base revenue distribution as approved in the
17 2021 Rate Case Order (Form 1.0, Column B). The revenue requirement is
18 divided by the estimated billing determinant volumes (Form 1.0, Column
19 D) as detailed in Form 1.1. The Column E billing rates are per Case No.
20 2023-0335. The Balance Adjustment (Column F) is calculated using the

1 information in columns C and D. The Total Volumetric SMRP rider rate in
2 Column G is the sum of the Column E and F billing rates.

3 **Q: Please provide a more detailed summary of Forms 2.0, 2.1 and 2.2.**

4 A: Form 2.0, Column A reflects the 13-month average balances for 2023 Plant
5 in Service, Accumulated Depreciation, and ADIT as well as associated 2023
6 expenses for SMRP related investments placed in service. Column B
7 summarizes the Net Rate Base and expenses and calculates the revenue
8 requirement utilizing the rate of return (Form 2.1) and the PSC Assessment
9 Factor (Form 2.2).

10 **Q: Please provide a more detailed summary of Form 3.0.**

11 A: Form 3.0 details the 2023 SMRP additions and retirements by month in the
12 Plant in Service account. The calculated 13-month average balance of Plant
13 in Service is detailed in the right most column.

14 **Q: Please provide a more detailed summary of Form 4.0.**

15 A: Form 4.0 details the 2023 SMRP depreciation expense, retirements, and cost
16 of removal in the Accumulated Reserve by month. The depreciation
17 expense is calculated in Form 5.0. The retirements are aligned with the
18 retirements as included in Form 3.0. The calculated 13-month average
19 balance of Accumulated Depreciation is detailed in the right most column.

20

1 **Q: Please provide a more detailed summary of Form 5.0.**

2 A: Form 5.0 details the 2023 SMRP depreciation expense calculation. The
3 monthly additions and retirements by Gas Plant Account are based on the
4 data in Form 3.0. The depreciation rates are based on the rates approved in
5 the 2021 Rate Case Order.

6 **Q: Please provide a more detailed summary of Forms 6.0 and 6.1.**

7 A: Form 6.1 details the calculated ADIT balances for calendar year 2023. Pages
8 2 and 3 separate the ADIT calculation for investments in mains and services
9 from other investments. Mains and services ADIT includes a tax repairs
10 deduction not applicable to the remaining investments. Page 1 summarizes
11 Pages 2 and 3 and detail the total year-end 2023 ADIT balances.

12 Form 6.0 normalizes the year-end ADIT balance to generate a monthly
13 ADIT balance utilized to calculate the 13-month average balance.

14 **Q: Please provide a more detailed summary of Form 7.0.**

15 A: Form 7.0 details the property tax expense for 2023. The net investment at
16 the end of the prior year is multiplied by the property tax rates as developed
17 in the 2021 Rate Case to determine the expense. As this balancing
18 adjustment includes 2023 investments only, the prior year balance is zero
19 resulting in zero property tax expense included in the revenue requirement.

20

1 **Q: Please provide a more detailed summary of Form 8.0.**

2 A: Form 8.0 details the Operation and Maintenance savings that could be
3 included as a reduction in the revenue requirement. The 2023 actual
4 expense in Account 887 is compared to the amounts being recovered in base
5 rates to determine if the company actual expense reflects a savings. In this
6 instance, the 2023 incurred costs exceed the amounts recovered in base
7 rates, therefore the projected O&M savings adjustment is zero.

8 **IV. SMRP VOLUMETRIC RATE BILLINGS**

9 **Q: What recent Commission-ordered changes to the SMRP are reflected in**
10 **this case?**

11 A: Per the Order in the 2021 Columbia base rate case (Case No. 2021-00183),
12 Columbia was directed to establish a volumetric charge for its SMRP rider.
13 Prior to this order, Columbia utilized a fixed rate per meter per billing
14 period in the SMRP rider for customer billing. Therefore, the Application
15 filed in this case includes the first balancing adjustment that includes
16 volumetric rates as part of the reconciled year.

17 **Q: What are impacts to customers resulting from the change from fixed rate**
18 **to volumetric rates?**

19 A. A volumetric charge creates higher bills in the colder months when
20 customer usage is higher. Thus, the SMRP component of the customer bill

1 is compounding the total customer bill during the heating season when
2 volumetric base rate and gas costs components are at their highest on the
3 customer bill. Columbia's previous design of fixed rates per meter
4 equalized the SMRP component of the customer bill throughout the year
5 and provided for a more levelized impact on the customer bill.

6 Further, the use of volumetric rates creates the potential for larger balancing
7 adjustments than would have been experienced when utilizing fixed rates.

8 The Columbia customer base is stable with minimal net growth year over
9 year. As a result, actual fixed SMRP billing amounts are expected to be close
10 to the projected amounts. Customer throughput can be impacted by
11 weather and customer usage habits, as well as customer counts, but
12 weather and customer usage are least predictable. Therefore, a volume-
13 based rate has the potential to provide for a larger variance when
14 comparing actual customer billed amounts to the projected customer bill
15 amounts.

16 **Q: What is the impact of 2023 expected and actual customer billings included**
17 **in this balancing adjustment?**

18 A: The balancing adjustment, which reflects an under recovery of \$550,123,
19 includes \$183,887 under-recovery related to the difference between the
20 amount collected and the planned billing amounts. Refer to SMRP Form

1 1.2, Lines 16 to 24 which separate the balancing adjustment into two
2 components:

- 3 • \$366,236 (Line 19) reflecting the difference in actual and planned
4 revenue requirement, and
- 5 • \$183,887 (Line 23) reflecting the difference in expected and actual
6 customer billings.

7 **V. SMRP BA FILING PROCESS**

8 **Q: What process was used in the preparation of this BA filing?**

9 A: The 2023 SMRP Plant additions, retirements and cost of removal plant
10 activity were identified within the activity for five potential Gas Plant
11 Accounts (Mains – 376, Plant Regulators – 378, Service Lines - 380, Meter
12 Installations - 382, and House Regulators - 383). Additionally, the various
13 projects/work orders were reviewed at the beginning of this year to ensure
14 they were compliant with SMRP eligibility requirements. Some of the
15 projects initially thought to be includable were determined to not be eligible
16 and have been removed from this filing. After completion of this review
17 process, the 2023 SMRP plant additions total \$43.9 million.

18

1 **Q: How do the actual \$43.9 million plant additions compare to the projected**
2 **plant additions included in the original 2023 SMRP filing (Case No. 2022-**
3 **00342)?**

4 A: The total actual plant additions are \$2.3 million higher than the originally
5 projected additions of \$41.6 million.

6 **Q: What contributes to the \$2.3 million difference in actual versus projected**
7 **plant additions?**

8 A: A major contributor relates to the 2023 SMRP project list included in
9 Columbia's October 14, 2022, Annual SMRP filing in CN 2022-00342¹. A
10 copy of the 2023 proposed project list is provided as Attachment JTG-1 to
11 my testimony. The last line on Page 2 of the project list titled, "Leakage
12 Repairs requiring main Replacement" identified \$2,000,000 as projected
13 costs. This amount was not carried into the "Total" column and were
14 therefore not included in the total projected \$41,642,524 additions.

15 **Q: How different would the initial revenue requirement have been if the**
16 **\$2.0 million had been added to the plant additions?**

17 A: The projected revenue requirement would have been \$1,643,844 or \$70,544
18 higher than the original filing.

19

¹ Case No. 2022-00342, Attachment JMC-1 "Proposed 2023 SMRP Project List,"

1 **Q: Have you changed any other data inputs beyond the Plant activity?**

2 A: Yes. There are two notable changes included in the BA filing as follows:

- 3 • The 2023 tax repairs percentage utilized on Form 6.1 Page 2 was
4 updated to 36.28% to reflect the 2023 actual rate,
5 • The 2023 O&M costs in Form 8.0 are included in the calculation of
6 O&M savings to include in the revenue requirement.

7 **Q: Does this conclude your Direct Testimony?**

8 A: Yes.

Proposed 2023 SMRP Project List

Project Name and Job Order	Project ID	Location (Streets)	City	Type to Install	Size(s) to Install	Install Footage	Stations to Retire	Proposed Material to be Removed	Total Replacement Services	Estimated Start Month	Estimated Completion Month	Main Estimate	Service Line Estimate	Proposed Blanket Estimate	Total	Specific Safety Issue Addressed
Berry Lane SMRP	22-86046	Berry Ln, Providence Rd, Kastle Rd, and Eldermere Rd.	Lexington	Plastic Medium Density	2" & 4"	8150	1	4543' bare steel 69' plastic	93	April	November	\$950,000	\$548,700		\$1,498,700	Replace bare steel and vault regulator station.
Walton Ave SMRP	22-85539	Walton Ave, and Aurora Ave.	Lexington	Plastic Medium Density	4" & 8"	540	0	542' bare steel 53' coated steel	12	May	June	\$262,000	\$70,800		\$332,800	Replace bare steel coupled pipe.
Parkway Drive SMRP	22-86252	Parkway Dr.	Lexington	Plastic Medium Density	2"	775	0	796' bare steel 2715' bare steel	6	June	July	\$81,000	\$35,400		\$116,400	Replace bare steel pipe.
Cherokee Park SMRP	22-86440	Cherokee Park, Arcadia Park, and Nicholasville Rd.	Lexington	Plastic Medium Density	2"	3900	0	2715' bare steel 4293' bare steel	41	May	September	\$550,000	\$241,900		\$791,900	Replace bare steel pipe. Replace bare steel pipe, bare steel rail road parallel piping, non-standard diameter piping, and regulator station.
Scott Ave IP SMRP	22-86363	Washington St, Chambers St, Bell St., Taylor St.,	Paris	Plastic Medium Density	2"	5105	1	1228' coated steel 1190' plastic	68	March	August	\$1,020,000	\$401,200		\$1,421,200	
Ann Street SMRP	20-74544	Wilkinson St., Long Ln., W. Main St., St. Clair St., Washington St., Wapping St., Petticoat Ln., Watson Ct., Lewis St.	Frankfort	Plastic Medium Density	4"	6860	0	3700' bare steel 1426' plastic 2271' coated steel	123	March	November	\$1,800,000	\$725,700		\$2,525,700	Replace bare steel pipe.
Westwood Dr LP phase 2	22-86985	Bellefonte Rd., McClure St., Dalton St., Berry Ave., Houston St.,	Ashland	Plastic Medium Density	2"	4359	2	2520' bare steel 1378' plastic 636' mixed	83	April	September	\$610,000	\$489,700		\$1,099,700	Replace bare steel and eliminate two LP regulator stations.
Payne Ave SMRP	22-86524	Payne Ave., Eastwood Dr., Oak St., Fordland Dr., Chestnut St., Walnut St., Hamilton St., Young St., Popular St., Elm St., Locust St., Maple St.,	Georgetown	Plastic Medium Density	2"	13800	0	10934' bare steel 810' plastic 583' plastic	235	February	November	\$1,750,000	\$1,386,500		\$3,136,500	Replace bare steel pipe.
Jefferson St SMRP	22-86524	Jefferson St.	Lexington	Plastic Medium Density	4"	720	0	720' bare steel	13	June	July	\$310,000	\$76,700		\$386,700	Replace bare steel pipe.
Bob O Link SMRP	22-86296	Bob-o-Link Dr., St. Joseph Dr., Mockingbird Ln., Man-o-War Pl., Hummingbird Ln., Jacana Ln., Heron Ln.,	Lexington	Plastic Medium Density	2" & 4"	17,250	1	8805' bare steel 823' coated steel 2124' plastic	238	February	December	\$1,780,000	\$1,404,200		\$3,184,200	Replace bare steel and eliminate vault regulator station.
Richmond Road BS Replacement	22-86441	Richmond Rd.	Lexington	Plastic Medium Density	6" & 8"	2,010	0	2260' bare steel 955' coated steel 568' bare steel	9	May	July	\$345,000	\$53,100		\$398,100	Replace bare steel and prepare to eliminate two vault regulator stations with a future project.
Panola St SMRP	19-68534	Panola St., 26th St.	Catlettsburg	Plastic Medium Density	2"	730	0	100' plastic 2' unknown 475' bare steel	11	July	August	\$220,000	\$64,900		\$284,900	Replace bare steel pipe.
Riggles St SMRP	20-75305	Riggles St., Epperson St.	Ashland	Plastic Medium Density	2"	1670	0	466' coated steel 1200' plastic 3' coated steel 1' unknown	17	June	July	\$367,000	\$100,300		\$467,300	Replace bare steel pipe.
Spring St SMRP	22-86366	Spring Street	Mt. Sterling	Plastic Medium Density	2"	2300	0	3524' bare steel 50' coated steel 460' bare steel	38	April	May	\$432,000	\$224,200		\$656,200	Replace parallel main, bare steel pipe. Replace non-standard diameter bare steel high pressure pipe.
Addison Ave SMRP	20-75431	In right-of-way off Addison Ave	Lexington	Coated Steel High Pressure	8"	535	0	2' coated steel	0	July	August	\$155,000	\$0		\$155,000	
Maple Road	22-86936	Maple Pky., Oak St., Sphar Rd., Mason Lewis Rd.	Maysville	Plastic Medium Density	2" & 4"	4196	0	2110' bare steel 1935' coated steel 219' plastic	49	March	June	\$550,000	\$289,100		\$839,100	Replace bare steel pipe.
Lexington Pike Phase 2	22-86937	Buffalo Trace, Hillcrest Rd., Lexington Pike, Easement, Smokey Hwy.,	Maysville	Plastic Medium Density	2" & 3"	3178	1	2935' bare steel 203' coated steel 30' plastic	16	June	October	\$665,000	\$94,400		\$759,400	Replace bare steel pipe and retire regulator station.
Holt Ave SMRP	22-86853	Holt Ave., Summer Ave., Antwerp Ave., Sycamore St., Clay St., Howard Ave.,	Mt. Sterling	Plastic Medium Density	2"	7200	1	7276' bare steel 1958' coated steel 72' plastic	149	March	November	\$1,440,000	\$879,100		\$2,319,100	Replace bare steel and retire regulator station.
Ashland Terrace SMRP	22-86912	Ashland Terrace S, Ashland Ave., Hollywood Dr., Sunset Dr., Chevy Chase Pl.	Lexington	Plastic Medium Density	2" & 4"	2715	1	1020' bare steel 962' coated steel 321' plastic	55	May	September	\$855,000	\$324,500		\$1,179,500	Replace bare steel pipe and retire regulator station.
Burns Ave SMRP	21-82509	Burns Ave., Belmont Ave., Bristol Pl., Western Ave., Hood Ave., Short St., Southern Ct., Stafford Glen, Southern Ct., Boone Ave., Northern Ave.	Winchester	Plastic Medium Density	2" & 4"	8623	1	4219' bare steel 630' plastic 2318' coated steel	79	February	December	\$2,156,000	\$466,100		\$2,622,100	Replace bare steel pipe and retire regulator station.

Proposed 2023 SMRP Project List

Project Name and Job Order	Project ID	Location (Streets)	City	Type to Install	Size(s) to Install	Install Footage	Stations to Retire	Proposed Material to be Removed	Total Replacement Services	Estimated Start Month	Estimated Completion Month	Main Estimate	Service Line Estimate	Proposed Blanket Estimate	Total	Specific Safety Issue Addressed
SMRP - Tanglewood Dr 21-0261155-00	21-79094	Altamont Dr., Capital Heights, Owsley Ave., Shelby St., Commonwealth Blvd., Tanglewood Dr., Hay Ave., Dakota Rd., Crescent Ave., Valley Vista Rd.,	Frankfort	Plastic Medium Density	2"	9100	1	7550' bare steel 550' coated steel 800' plastic	103	April	September	\$1,660,000	\$607,700		\$2,267,700	Replace bare steel pipe and one regulator station.
E New Circle SMRP 21-0261456-00	21-83195	New Circle Road	Lexington	Plastic Medium Density	4"	1890	0	1840' bare steel 360' plastic	15	June	August	\$835,000	\$88,500		\$923,500	Replace bare steel pipe.
Harrison Street AMRP 20-0269781-00	20-74850	Harrison St. McGuire St, 6th Street, Barber Rd., Sanders Rd., Long St., Pollar Rd., Ferry St., Craft St., Jenkins St., Cedar St., Cherry St.	Ashland	Plastic Medium Density	2"	8620	0	2520' bare steel 4537' 1st Generation plastic 460' plastic	87	March	October	\$1,430,000	\$513,300		\$1,943,300	Replace bare steel pipe.
SMRP - Circle Dr., Maysville 21-0261270-00	21-80423	Brooks Dr., Valentine Dr., Biscotti Dr., Baldwin Ave., Waller Ave., Boone Ave., Lewis St., Fairway Ln., Circle Dr., Wadsworth St., Miller Ave.	Maysville	Plastic Medium Density	2" & 4"	8321	0	2914' bare steel 5685' pre-1965 coated steel 157' plastic	106	March	December	\$1,250,000	\$625,400		\$1,875,400	Replace bare steel pipe.
579 - Blanket Replacement Meter Install			Multiple							January	March	\$4,000,000	\$408,124		\$4,408,124	Complete bare steel projects not finished in 2022.
581 - Blanket House Regulator Replacement										January	December			\$131,000	\$131,000	
565 Scattered Services Leakage Repairs requiring main Replacement										January	December			\$19,000	\$19,000	
										January	December			\$5,900,000	\$5,900,000	Replace leaking and bare steel pipe.
										January	December	\$2,000,000				Replace leaking and bare steel pipe.
			Totals for 2023			122547	10	0	1646			\$27,473,000	\$10,119,524		\$41,642,524	

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION


In the Matter of:)
)
ELECTRONIC APPLICATION OF COLUMBIA)
GAS OF KENTUCKY, INC. FOR ANNUAL SAFETY))
MODIFICATION AND REPLACEMENT)
PROGRAM BALANCING ADJUSTMENT)

Case No. 2024-00074

VERIFICATION OF JEFFERY GORE

STATE OF OHIO)
)
COUNTY OF FRANKLIN)

Jeffery Gore, Regulatory Manager for NiSource Corporate Services Company, on behalf of Columbia Gas of Kentucky, Inc., being duly sworn, states that he has supervised the preparation of testimony in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of his knowledge, information and belief, formed after reasonable inquiry.



Jeffery Gore

The foregoing Verification was signed, acknowledged and sworn to before me this 26th day of March, 2024, by Jeffery Gore.



Notary Commission No. N/A
Commission expiration: N/A



John R Ryan III
Attorney At Law
Notary Public, State of Ohio
My commission has no expiration date
Sec. 147.03 R.C.