

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

**IN THE MATTER OF THE PETITION OF
MAGIC WIND LLC TO DETERMINE
EXEMPTION STATUS**

)
) **CASE NO. IPC-E-05-34**
)
) **ORDER NO. 30109**
)

MOTION TO DETERMINE EXEMPTION STATUS

On August 4, 2005, the Idaho Public Utilities Commission (Commission) in Case No. IPC-E-05-22, Order No. 29839, reduced the eligibility cap for avoided cost published rates for non-firm wind projects from 10 aMW to 100 kW, required individual negotiation for larger wind qualifying facilities (QFs), and established criteria for assessing QF contract entitlement. Reference Public Utility Regulatory Policies Act of 1978 (PURPA). By Commission Order No. 29872 the date for grandfathering eligibility was changed from July 1, 2004, the Notice of Petition date, to August 4, 2005, the date of Interlocutory Order No. 29839.

On October 20, 2005, Magic Wind LLC (Magic Wind) filed a Motion to Determine Exemption Status seeking a Commission determination that Magic Wind was exempt from the rate eligibility cap established in Order No. 29839. The Motion was accompanied by the supporting affidavit of Armand Eckert.

On November 4, 2005, Idaho Power Company (Idaho Power; Company) filed a response to Magic Wind's Motion contending that the Company was without sufficient information to verify the truth or falsity of the factual allegations contained in the affidavit of Armand Eckert and was therefore denying same and requesting that the Motion be denied.

Following Idaho Power's response, there was an informal stay of proceedings.

The Commission in this Order determines that Magic Wind qualifies for an exemption from the rate eligibility cap established in Order No. 29839 for purposes of its contract negotiations with Idaho Power.

PETITION FOR DECLARATORY ORDER

In Case Nos. IPC-E-04-8 and 04-10, Order No. 29632, the Commission established a "90/110 performance band" requirement, a provision that defines the range of predictability required for published rate eligibility. Under PURPA contracts submitted by Idaho Power and

approved by the Commission, the price to be paid for energy purchases outside of the performance band is equal to 85% of the Mid-Columbia (Mid-C) market index price for each month. In Order No. 30000, Case No. PAC-E-05-9 (Schwendiman) the Commission approved an alternate mechanism (PacifiCorp Method) for pricing energy deliveries that are outside the "90/110 performance band." The Schwendiman Agreement includes a computed set of fixed rates (Non-Conforming Energy Purchase Prices) as a substitute for market-based rates.

On April 26, 2006, Magic Wind requested a Declaratory Order from the Commission declaring that Magic Wind is entitled to receive from Idaho Power a Purchase Power Agreement that uses a "Modified PacifiCorp Method" to establish fixed prices for surplus energy outside the "90/110% performance band." Reference Order. No. 30000, Case No. PAC-E-05-6 (Schwendiman); Reference IDAPA 31.01.01.101 – Petition for Declaratory Order. The Commission in this Order determines that Magic Wind is not entitled to a contract with fixed prices for surplus energy outside the 90/110 performance band.

Under a proposed Agreement submitted by Magic Wind to Idaho Power on April 5, 2006, Magic Wind submitted an Idaho Power template contract that was modified to include a PacifiCorp Method establishing fixed prices for energy deliveries outside the 90/110 performance band, albeit proposing a different calculation of variable O&M expense (Modified PacifiCorp Method). Magic Wind asserts that the Company has agreed that Magic Wind is exempt from the rate eligibility cap of Order No. 29839.

Idaho Power by letter response dated April 25, 2006 states its belief that the draft contract presented by Magic Wind on April 5, 2006 fails to acknowledge the role that market prices play in determining the cost Idaho Power is likely to incur should the Magic Wind project fail to perform in accordance with the terms of the Agreement. The change that Magic Wind proposes, Idaho Power contends, eliminates consideration of market prices and the determination of costs Idaho Power will incur if Magic Wind does not provide the monthly amount of energy it agreed to provide. Idaho Power notes that the Commission Order No. 30000 stated it was not precedential. Idaho Power concurs that Magic Wind is exempt from the rate eligibility cap of Order No. 29839. Idaho Power contends that the Company has fully satisfied its mandatory purchase obligation under PURPA by offering to purchase the generation from Magic Wind's proposed wind farm by entering into a firm Energy Sales Agreement in the form previously signed and tendered by Magic Wind on June 14, 2005. Reference October 20, 2005, Affidavit of

Armand Eckert, p. 2. It is Idaho Power's belief that elimination of market prices from consideration will shift costs and risks to customers that should be appropriately borne by Magic Wind and that such shift is inconsistent with PURPA. As a result, Idaho Power proposes to utilize the template contract it has signed with numerous QFs similar to Magic Wind.

On June 2, 2006, the Commission in Case No. IPC-E-05-34 issued Notices of Petition for Declaratory Order and Modified Procedure. The deadline for filing written comments was June 26, 2006. Pursuant to subsequent notice the deadline for reply comments was extended from July 3 to July 10, 2006.

Initial comments were filed by Magic Wind LLC, Idaho Power Company, Energy Vision LLC, Renewable Northwest Project and NW Energy Coalition, and Commission Staff. Reply comments were filed by Idaho Power, Magic Wind and Energy Vision. Idaho Power and Magic Wind agree that the matter is fully submitted based upon the written filings of record. Neither party requests a hearing.

Comments filed by the parties in Case No. IPC-E-05-34 can be summarized as follows:

Magic Wind

In the time since the Commission approved the 90/110% performance band in November 2004, Magic Wind contends that the market method has proved troublesome to project developers. Some financial institutions and other capital sources, all of whom put a value on predictability of potential liability, have, it states, worried that the relative unpredictability of future market prices creates a risk that is difficult to quantify, thus making their investment less certain of recovery. Others, it states, have worried that a reduction of market price by a seemingly arbitrary 15% results in payments less than avoided costs, and in violation of PURPA.

As a result, Magic Wind contends that project developers and some utilities, have explored options to the market method that would honor the spirit and intent of the 90/110 performance band, but would reduce the uncertainty inherent in the market method and result in payments more consistent with the full avoided cost concept. E.g., Schwendiman (PAC-E-05-9). Magic Wind rejects Idaho Power's contention that the "elimination of market prices from consideration will shift costs and risks to customers." This argument, Magic Wind contends,

was advanced by Idaho Power in the Schwendiman case and was refuted by PacifiCorp in reply comments filed in that case.

Magic Wind recalculates surplus energy prices for Idaho Power using a Modified PacifiCorp Method approach making an adjustment for variable O&M expense and correcting for what it perceives to be an error in the application of the seasonal adjustment factors used by Idaho Power in calculating QF monthly payments.

Idaho Power

Idaho Power is not willing to modify its purchase offer to include the revised rates Magic Wind is seeking. Reference Exhibit D – Motion for Declaratory Order. The Company contends that the rates Idaho Power offers comply with its obligations under PURPA. 16 U.S.C. § 824(a)-3(b). The Company states that it has offered to purchase electric capacity and energy from Magic Wind in accordance with a legally enforceable obligation containing rates, terms and conditions that the Commission has previously determined to be just, reasonable and non-discriminatory.

The first question presented by Magic Wind's Petition, Idaho Power contends, is "can a QF require the utility to accept alternative rates, terms and conditions solely because the QF believes those alternative rates, terms and conditions are more favorable to the QF." Idaho Power does not believe that PURPA or the Orders of this Commission require such a result.

Idaho Power characterizes Magic Wind's proposal as doing away with the remedy fashioned by the Commission in the U.S. Geothermal case (Order No. 29632) when a QF generates an amount of energy that is outside the 90/110% performance band.

Idaho Power queries whether QF developers should be permitted to unilaterally select or cherry pick the rates, terms and conditions to be included in QF contracts. The ultimate outcome of granting Magic Wind's Motion, Idaho Power contends, may well be a mandatory standard form one-size-fits-all contract applicable to all three utilities (Idaho Power, Avista and PacifiCorp). Such a standard form contract requirement, Idaho Power notes, was previously considered and rejected by the Commission in Case No. U-1006-200, Order No. 18190, wherein the Commission adopted a "freedom to contract" approach.

Idaho Power believes that it is important that any remedy to be applied when a QF generates outside of the 90/110 band be based on market prices. Idaho Power's reasoning is that regardless of whether a QF under- or over-delivers, in all likelihood Idaho Power will use the

wholesale markets to make up the shortfall or dispose of the excess. As an alternative to the approved U.S. Geothermal method, Idaho Power recommends that the QF be paid full price for energy delivered up to 110% but require the QF to reimburse Idaho Power for the costs Idaho Power incurs to replace an energy delivery shortfall. This approach, it states, has been approved by the Commission and is consistent with normal commercial practices and industry standard measurement of costs for failure to deliver in wholesale energy purchase and sale transactions.

Commission Staff

Staff agrees that Magic Wind should be exempt from the rate eligibility cap of Order No. 29839. Staff believes that the Modified PacifiCorp Method provides a reasonable alternative for pricing power that falls outside of the 90/110% performance band. Staff believes that a consistent pricing methodology should be offered by all three utilities – Idaho Power, PacifiCorp and Avista. Staff disagrees with Magic Wind's proposed seasonalization adjustment.

Staff believes that Idaho Power is correct in its belief that establishing fixed prices to surplus energy will fail to acknowledge the connection between market prices and the cost that Idaho Power is likely to incur should the Magic Wind project fail to perform as projected. Staff notes, however, that fixed price PURPA contracts, whether intermittent or not, currently have no connection between market prices and the price that Idaho Power actually incurs. The risk that long-term fixed prices for PURPA contracts are inaccurate compared to market is already borne by ratepayers, Staff contends. Moreover, discount price risks would occur only if a forecast proves inaccurate, and today, Staff contends, there is no way to determine whether the overall Mid-C price will turn out to be higher or lower than the discounted price. Staff does not believe that customers will face any greater risk under the fixed surplus energy prices contained in the Amended Agreement than under the 85% or Mid-C pricing method. Staff believes that the surplus energy prices are a reasonable proxy for Mid-C market prices and represent a fair price to be paid for energy that cannot be delivered predictably. In addition, unlike market prices, they offer a fixed, known set of prices that will be paid over the life of the contract for energy deliveries outside of the 90/110% performance band.

Energy Vision LLC

Glenn Ikemoto on behalf of Energy Vision LLC provides analytical support for Magic Wind's variable O&M adjustment to the PacifiCorp Method. Mr. Ikemoto further believes that PacifiCorp's fixed price approach to pricing energy outside the 90/110 band from a

long term planning perspective will provide greater benefits to customers than Idaho Power's market-based approach.

Renewable Northwest Project (RNP) and NW Energy Coalition (NVEC)

RNP and NVEC support use of the PacifiCorp Method for Magic Wind and Magic Wind's proposed adjustment for variable O&M costs.

RNP and NVEC contend that the contract terms demanded by Idaho Power are inconsistent with PURPA regulations, unreasonable, and result in wind power qualifying facilities (Wind QFs) receiving less than full avoided costs for their power deliveries.

RNP and NVEC support a pricing method that eliminates speculation about the future price of energy and capacity. The published rates, they note, are by Commission Order reasonable and economic rates. Under the PacifiCorp Method, any deliveries outside the 90/110 band always will be purchased for the discounted "surplus energy prices" stated in the paragraph 7.2 of Magic Wind's proposed agreement. The best that can be said for Idaho Power's market-based terms, they contend, is that they "might sometimes" result in payments for deliveries outside the band that are less costly than payments under the published rates.

RNP and NVEC contend that the market-based price for out-of-band deliveries used by Idaho Power is unlawful under PURPA regulations. Their argument is that the 90/110 band does not comply with either of the two available pricing alternatives of 18 C.F.R. Section 292.304(d)(2). The requirement that out-of-band deliveries in certain months be priced at the discounted Mid-C non-firm monthly average price, they contend, is a clear example of "avoided cost calculated at the time of delivery" as provided in Section 292.304(d)(2)(i) of the FERC's rules rather than a "projected" avoided cost, pursuant to Section 292.304(d)(2)(ii). Yet deliveries within the 90/110 band, priced at the published rates, are a clear example of a "projected" avoided cost. In short, rather than comply with FERC regulations which give the QF the choice of "either" of the options under 18 C.F.R. Section 292.304(d)(2), Idaho Power would extend Wind QFs no choice, RNP and NVEC argue, but to accept a hybrid version of both options. Yet the QFs deliveries, they note, still must be made to Idaho Power as a "legally enforceable obligation." RNP and NVEC recommend that the Commission discontinue the use of what they contend is an unlawful pricing method.

Further, RNP and NVEC argue that the 15% discounting of the Mid-C non-firm average, purportedly to compensate for assumed transaction costs, does not account for energy

deliveries by QFs during times when a utility is acquiring expensive marginal energy resources from the market, or dispatching high cost peaking resources. At such times, they argue, any delivery of energy to the utility's system is available for use by the utility at very low marginal costs, or likely can be resold on the market at a substantial net gain.

RNP and NWEAC recommend that the Commission seek alternatives to the 90/110 performance band. Both PacifiCorp's and Idaho Power's versions of the 90/110 band, they contend, unduly discriminate against Wind QFs because they impose a requirement (the monthly forecast of production provided months ahead) that Wind QFs cannot accurately meet with any known forecasting method, and because they impose a price penalty for failing to meet that forecast, which Wind QFs cannot avoid. They cite FERC rulemaking dockets on imbalance provisions for intermittent resources.

RNP and NWEAC contend that the 90/110 band is an example of a public policy that seemed reasonable when adopted, but has proven to be ineffective. As pertains to wind, the 90/110 band, they state, is nothing more than an inaccurate and ever changing price reduction; its penalties are unbalanced, unfair and fail to provide significant value to utility operations.

RNP and NWEAC contend that better contracting alternatives exist that would offer terms that are similarly rigorous to the 90/110 band (Order No. 29880) and also create more useful planning information for utilities. Currently Idaho Power contracts with Wind QFs do not require short term forecasting. RNP and NWEAC contend that the combined use of a mechanical availability guarantee (MAG) and high quality short term forecasting would create both a high level of performance by the QFs, while also offering utilities accurate tools for dispatch.

Lastly, RNP and NWEAC argue that it may be appropriate to require more certainty for QFs to meet commercial operation dates, so that utilities can make better long term planning decisions in reliance upon expected future QF power deliveries, e.g., through the use of liquidated damages assessing financial penalties if the Wind QF fails to meet its on-line date (PacifiCorp/Schwendiman).

Reply – Magic Wind

Magic Wind in reply states that Idaho Power misapprehends its request. Magic Wind asks only that the Modified PacifiCorp Method be available as an option to QFs; it does not seek to replace the market-based method. Magic Wind does not seek a return to mandatory standard

form contracts nor does it seek a one-size-fits-all approach. Instead it favors “freedom to contract.”

Magic Wind disputes Idaho Power’s contention that if the Company’s current market-based method complies with PURPA, that it need not offer any other choices to QFs; and that to prevail Magic Wind must first prove the current market-based method is illegal. In crafting implementation policies and practices, Magic Wind contends that the Commission has the authority and discretion to authorize any contract terms, so long as they are not inconsistent with PURPA.

Magic Wind disputes also Idaho Power’s contention that the Modified PacifiCorp Method shifts risk to ratepayers. This argument, it states, was made also by Idaho Power in the Schwendiman case and was refuted by several parties including Staff and PacifiCorp. Staff in this case, it notes, makes a similar point. Moreover, Magic Wind contends that the Modified PacifiCorp Method will likely incent QF projects to provide more accurate forecasts of projected deliveries by eliminating the excessive economic distortion caused by market price volatility.

Magic Wind has reviewed Staff’s proposed application of seasonalization factors and the resulting rates and concurs in the Staff methodology, which for convenience Magic Wind refers to as the Staff Modified PacifiCorp Method. See Staff Comments Attachment B.

Reply – Energy Vision

Energy Vision contends that by reducing the uncertainty of price, you will get a more accurate forecast. Increasing uncertainty, it contends, will increase the cost of financing. Absent any clear differences in ratepayer impacts, Energy Vision recommends that the Commission allow the Modified PacifiCorp Method, since it provides the lowest level of uncertainty for both parties.

Energy Vision concurs in the correctness of Staff’s contention that the existing seasonality factors already account for system reliability differences and its recommendation to spread the capacity prices over all three seasons.

Reply – Idaho Power

Idaho Power disputes Magic Wind’s contention that continued use of the U.S. Geothermal market-based method for pricing out-of-band deliveries will discourage the development of wind QFs. Since the U.S. Geothermal decision, Idaho Power notes that it has

signed, and the Commission has approved, 22 QF contracts totaling 229 MW of QF capacity. Of that total, 14 contracts totaling 187 MW are with wind projects.

The Company further disputes RNP and NWECA's contention that the market-based method for pricing out-of-band deliveries is a violation of PURPA. The method, it states, is not a computation of avoided costs, rather it is a measurement of damages. If a QF performs as agreed, it receives published rates based on "projected" avoided costs. By disconnecting from current market prices, Idaho Power argues that the fixed price Schwendiman remedy moves away from a contemporaneous measurement of the actual costs Idaho Power may incur when a QF fails to perform. Such a move, it contends, is counterintuitive in light of Northwest utilities' active use of wholesale energy markets to balance loads and resources and shifts financial risk from QF developers to the utility's customers.

Idaho Power notes that PacifiCorp in the past has recommended that the Commission use the simple cycle combustion turbine (SCCT) methodology the utility has implemented in Utah to set avoided costs in Idaho. To date, the Commission has declined to do so. The only time a SCCT has ever played a role in establishing a purchase price for QF resources, Idaho Power states, was when Schwendiman and PacifiCorp negotiated the Schwendiman contract. Idaho Power believes that this is further evidence that the Schwendiman contract must be viewed as a stand-alone arrangement.

Idaho Power is uncertain as to why Staff believes it is preferable to create a proxy for Mid-C market prices when the U.S. Geothermal remedy utilizes actual Mid-C prices that are current and readily available.

Idaho Power disputes the contention of Magic Wind and others that the Schwendiman remedy will result in better QF estimates of monthly energy production. The Company further notes that neither the 90/110% performance band nor Schedule 86, as framed by Magic Wind and Idaho Power, are at issue in this proceeding.

Idaho Power states that it has now been able to confirm the derivation of rates computed by Magic Wind and the revised rates computed by Staff. The case, it now contends, does not as it earlier recommended need to be bifurcated. If at the conclusion of the comment period the Commission ultimately determines that it is in the public interest to order Idaho Power to offer the Schwendiman remedy in further QF contracts, the purchase rates applicable to QF

deliveries outside the 90/110 band, the Company contends, should be the rates recommended by Staff. Reference Staff Comments Attachment B.

Commission Findings

The Commission has reviewed and considered the filings of record in Case No. IPC-E-05-34 including Magic Wind's Petition for Declaratory Order and the related comments and recommendations of Magic Wind, Idaho Power, Energy Vision, Renewable Northwest Project, NW Energy Coalition and Commission Staff. We have further reviewed Order No. 29632 in Case Nos. IPC-E-04-8 (U.S. Geothermal) and 04-10 (Lewandowski) and Order No. 30000 in Case No. PAC-E-05-9 (Schwendiman). The Commission is informed and we find that no party requests a hearing. We continue to find it reasonable to process this case pursuant to Modified Procedure, i.e., by written submission rather than by hearing. IDAPA 31.01.01.204.

In the U.S. Geothermal/Lewandowski Order the Commission established a "90/110 performance band" requirement, a provision that defines the minimum degree of predictability required for published rate eligibility. Under PURPA power purchase contracts the price to be paid for energy purchases outside of the 90/110 performance band (surplus energy) is equal to 85% of the Mid-Columbia (Mid-C) market value price for each month. The Commission's Order was generic, applicable to Idaho Power as well as Avista and PacifiCorp and provides a uniform, consistent methodology for all three utilities.

In the Schwendiman Order No. 30000, the Commission approved an alternate mechanism (PacifiCorp Method) for pricing energy deliveries outside the 90/100 performance band. The PacifiCorp Method includes a computed set of fixed rates (non-conforming energy purchase prices) as a substitute for market-based rates. The Schwendiman Agreement was submitted as a negotiated contract.

Magic Wind seeks a Commission Order declaring that Idaho Power is required to accept the PacifiCorp Method (with some modification) for pricing energy purchases outside of the performance band. Idaho Power has declined, insisting instead on the continued use of the U.S. Geothermal market-based method.

The pricing method for energy deliveries outside of the 90/110 performance band was a method approved by the Commission following a fully litigated proceeding involving Idaho Power, Avista and PacifiCorp. As reflected in our Order,

The Commission finds that a legally enforceable obligation translates into contractual obligations of both parties. To receive published avoided cost rates for a QF it translates into an obligation or commitment to deliver its estimated monthly production. . . .

The Commission finds that energy delivered in excess of 110% should be priced at 85% of the market or the contract price, whichever is less. . . .

The Commission [finds it] reasonable when the QF fails to deliver 90% of the monthly commitment amount to price all delivered energy at 85% of the market price, or the contract rate, whichever is less.

Order No. 29632, p. 20.

In Schwendiman, we stated:

The Amended Agreement terms we consider are presented in the context of a negotiated and mutually accepted contract. We find the method for calculating Non-Conforming Energy purchase prices to be just and reasonable. Our decision in this case sets no precedent for future regulation of such agreements and is intended to provide no basis for the amending of existing contracts.

Order No. 30000, p. 10.

We continue to find the pricing method for energy delivered outside the performance band established in U.S. Geothermal/Lewandowski to be fair, just and reasonable, and the Mid-C market to be a good measure of the value to the utility of non-conforming energy deliveries. We continue to find the discount appropriate as a generic measure of related transaction costs. We find RNP and NWECA's argument that the market-based price for out of band deliveries established in U.S. Geothermal/Lewandowski is unlawful under PURPA regulations to be misplaced and unpersuasive. The record does not support the contention of the parties that without change from a market-based to a fixed price method for pricing non-conforming energy deliveries QFs will be unable to obtain project financing.

The Schwendiman Agreement was a negotiated and mutually acceptable agreement. In this case the negotiating parties are not in agreement. We note further that Magic Wind previously submitted to Idaho Power for approval a signed Agreement containing the U.S. Geothermal/Lewandowski terms. We decline to direct Idaho Power to accept the Schwendiman type method for pricing energy deliveries outside the 90/110 performance band.

We note that Idaho Power agrees that Magic Wind is entitled to exemption status from the rate eligibility cap established in Order No. 29839. Staff does not object to such a determination. We find it reasonable to approve such an exemption as it pertains to Magic Wind's contract negotiations with Idaho Power.

CONCLUSIONS OF LAW

The Idaho Public Utilities Commission has jurisdiction over Idaho Power Company, an electric utility, pursuant to the authority and power granted it under Title 61 of the Idaho Code and the Public Utility Regulatory Policies Act of 1978 (PURPA).

The Commission has authority under PURPA and the implementing regulations of the Federal Energy Regulatory Commission (FERC) to set avoided costs, to order electric utilities to enter into fixed term obligations for the purchase of energy from qualified facilities (QFs) and to implement FERC rules.

ORDER

In consideration of the foregoing and as more particularly described above, IT IS HEREBY ORDERED and the Commission does hereby determine that Magic Wind LLC qualifies for an exemption from the rate eligibility cap established in Order No. 29839 as pertains to its contract negotiations with Idaho Power Company.


IT IS FURTHER ORDERED and the Commission further declares that Magic Wind LLC is not entitled to receive from Idaho Power a PURPA QF purchase power agreement that establishes fixed prices for surplus energy outside the 90/110 performance band using the "Modified PacifiCorp Method." Reference Order No. 30000, Case No. PAC-E-05-9.

THIS IS A FINAL ORDER. Any person interested in this Order may petition for reconsideration within twenty-one (21) days of the service date of this Order. Within seven (7) days after any person has petitioned for reconsideration, any other person may cross-petition for reconsideration. See *Idaho Code* § 61-626.

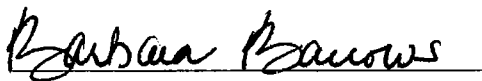
DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this 15th
day of August 2006.


PAUL KJELLANDER, PRESIDENT

Commissioner Smith Separate Concurring Opinion
MARSHA H. SMITH, COMMISSIONER


DENNIS S. HANSEN, COMMISSIONER

ATTEST:


Barbara Barrows
Assistant Commission Secretary

bls/O:IPC-E-05-34_sw

**COMMISSIONER MARSHA H. SMITH
SEPARATE CONCURRING OPINION
CASE NO. IPC-E-05-34
ORDER NO. 30109**

Although I concur in the result reached in this Order, my objections to the performance band previously adopted by the Commission have not changed. This case, however, is a question of which contract terms may be required, not whether the performance band is appropriate. I find it persuasive that Magic Wind previously signed and submitted to Idaho Power a contract with the terms that Idaho Power is now offering.


MARSHA H. SMITH, COMMISSIONER