

**IN THE TENNESSEE PUBLIC UTILITY COMMISSION
AT NASHVILLE, TENNESSEE**

IN RE:)	
)	
CHATTANOOGA GAS COMPANY'S)	
RESPONSE TO COMMISSION'S)	
INVESTIGATION OF IMPACTS OF)	DOCKET NO. 18-00035
FEDERAL TAX REFORM ON THE)	
PUBLIC UTILITY REVENUE)	
REQUIREMENTS)	

DIRECT TESTIMONY

OF

DAVID N. DITTEMORE

November 27, 2019

Q1. PLEASE STATE YOUR NAME, BUSINESS ADDRESS AND OCCUPATION FOR THE RECORD.

A1. My name is David N. Dittmore. My business address is Office of the Tennessee Attorney General, War Memorial Building, 301 6th Ave. North, Nashville, TN 37243. I am a Financial Analyst employed by the Consumer Advocate Unit in the Financial Division of the Tennessee Attorney General's Office (Consumer Advocate).

Q2. PLEASE PROVIDE A SUMMARY OF YOUR BACKGROUND AND PROFESSIONAL EXPERIENCE.

A2. I received a Bachelor of Science Degree in Business Administration from the University of Central Missouri in 1982. I am a Certified Public Accountant licensed in the state of Oklahoma (#7562). I was previously employed by the Kansas Corporation Commission (KCC) in various capacities, including Managing Auditor, Chief Auditor, and Director of the Utilities Division. For approximately four years, I was self-employed as a Utility Regulatory Consultant representing primarily the KCC Staff in regulatory issues. I also participated in proceedings in Georgia and Vermont, evaluating issues involving electricity and telecommunications regulatory matters. Additionally, I performed a consulting engagement for Kansas Gas Service (KGS), my subsequent employer during this time frame. For eleven years I served as Manager and subsequently Director of Regulatory Affairs for KGS, the largest natural gas utility in Kansas serving approximately 625,000 customers. KGS is a division of ONE Gas, a natural gas utility serving approximately two million customers in Kansas, Oklahoma, and Texas. I joined the Tennessee Attorney General's Office in September 2017 as a Financial Analyst. Overall, I have thirty years' experience in the field of public utility regulation. I have presented testimony as an expert witness on many occasions. Attached as Exhibit DND-1 is a detailed overview of my background.

Q3. HAVE YOU PREVIOUSLY PROVIDED TESTIMONY BEFORE THE TENNESSEE PUBLIC UTILITY COMMISSION?

A3. Yes. I have submitted testimony in many dockets before the Tennessee Public Utility Commission (TPUC or Commission), including the most recent Chattanooga Gas

1 Company (CGC) general rate case. I was also heavily involved in the CGC request for
2 an Annual Rate Mechanism request in Docket No. 19-00047.

3 **Q4. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

4 **A4.** The purpose of my testimony is to present the position of the Consumer Advocate
5 regarding the disposition of tax expense savings arising from the Tax Cut and Jobs Act of
6 2017 (TCJA), for the period January 2018 through October 2018. The impacts of the TCJA
7 for periods subsequent to October 2018 were

8 **Q5. CAN YOU SUMMARIZE YOUR RECOMMENDATIONS IN THIS**
9 **PROCEEDING?**

10 **A5.** Yes. My recommendations in this proceeding include the following:

- 11 1. The Commission should require deferred Income Tax Expense savings accruing during
12 the period of January 2018 through October 2018 to be amortized as a credit and
13 returned to CGC's customers through the Company's annual ARM mechanism. The
14 amortization credit should be calculated on a gross-of-tax basis.
- 15 2. The Commission should require the Amortization of excess ADIT deferred for 2018
16 to be amortized as a credit to expense for the benefit of CGC ratepayers through the
17 Company's annual ARM mechanism. The amortization credit should be calculated
18 on a gross-of-tax basis.
- 19 3. The Commission should reject the Company's argument that it should be permitted to
20 retain the Income Tax Expense savings recorded during the period of January 2018
21 through October 2018 for its shareholders.
- 22 4. The Income Tax Expense deferral should be calculated based upon the last CGC rate
23 case filed as of January 16, 2018, consistent with the Commission's order of February
24 6, 2018, in Docket No. 18-00001, rather than based upon 2018 results as quantified by
25 the Company.
- 26 5. The Company's calculation of the amortization of EADIT for 2018 is reasonable,
27 notwithstanding the Company's position that it should retain the benefits associated
28 with the amortization accrued for the period of January 2018 through October 2018.

1 6. The total TCJA savings accruing from the period January 2018 through October 2018
2 of \$1,894,815 should be amortized over a three-year period and should be incorporated
3 in the Company's ARM. The unamortized balance should be reflected as a reduction
4 to Rate Base.

5 **Q6. HOW SHOULD THESE CREDITS BE ACCOUNTED FOR ON THE COMPANY'S**
6 **BOOKS AND RECORDS?**

7 **A6.** The Amortization Expense should be recorded as a credit to Account 407 Amortization
8 Expense.

9 **Q7. HOW DO YOU PROPOSE FOR THESE CREDITS TO FLOW BACK TO THE**
10 **COMPANY'S CUSTOMERS?**

11 **A7.** The Company received approval to implement an ARM in Docket No. 19-00047. The
12 ARM adjusts rates annually by incorporating the actual operating results of the prior
13 period. Therefore, under my recommendation, customers will receive the benefits of the
14 TCJA impacts arising in 2018 through the ARM.

15 **Q8. WHY IS THE TERMINATION DATE FOR THE COMPUTATION OF INCOME**
16 **TAX EXPENSE SAVINGS AND EADIT AMORTIZATION SET FOR OCTOBER**
17 **OF 2018?**

18 **A8.** The termination date for the 2018 TCJA deferrals is October 2018. The Company put in
19 place new base rates effective November 1, 2018.

20 **Q9. DO YOU AGREE WITH THE COMPANY'S CALCULATION OF INCOME TAX**
21 **EXPENSE SAVINGS ACCRUING FROM JANUARY TO OCTOBER 2019?**

22 **A9.** No.

23 **Q10. HOW DOES YOUR CALCULATION OF INCOME TAX EXPENSE SAVINGS**
24 **DIFFER FROM THAT OF THE COMPANY?**

25 **A10.** My Income Tax Expense savings calculation is based upon an income tax calculation from
26 the Company's last base rate case in Docket No. 09-00183. The Company's calculation on
27 the other hand is based upon 2018 tax expense calculations through October 2018.

1 **Q11. IS YOUR RECOMMENDATION TO USE THE TAX SAVINGS BASED UPON**
2 **THE RESULTS OF THE LAST CGC RATE CASE CONSISTENT WITH THE**
3 **COMMISSION'S ORDER IN DOCKET NO. 18-00001 WHICH INITIATED THIS**
4 **INVESTIGATION?**

5 **A11.** Yes. The Commission's Order of February 6, 2018, required the deferral of Income Tax
6 Expense savings based upon the calculations from each utilities' most recent rate case. For
7 CGC, that was Docket No. 09-00183.

8 **Q12. IS THE COMPANY'S RECOMMENDATION TO CALCULATE TAX SAVINGS**
9 **BASED UPON 2018 RESULTS CONSISTENT WITH THE COMMISSION'S**
10 **ORDER IN DOCKET NO. 18-00001?**

11 **A12.** No, it is not.

12 **Q13. HAS THE COMPANY'S BALANCE OF EADIT CHANGED DRAMATICALLY**
13 **FROM THAT IDENTIFIED IN THE COMPANY'S SUBSEQUENT RATE CASE**
14 **PROCEEDING IN DOCKET NO. 18-00017?**

15 **A13.** Yes. According to the Company, the EADIT balances were revised downward as a result
16 of the true-up of the Company's actual 2017 tax return, as well as the removal of pension-
17 and OPEB-related timing differences from the unprotected EADIT balance consistent with
18 the treatment of these items in Docket No. 18-00017.¹

19 **Q14. HAVE YOU REVIEWED THE REVISED EADIT BALANCES FOR**
20 **REASONABLENESS?**

21 **A14.** Yes. I have found the Company's calculation for the EADIT deferred amount for the
22 January 2018 to October 2018 period to be reasonable.

23 **Q15. ARE YOU SUPPORTING A SCHEDULE IDENTIFYING YOUR PROPOSED**
24 **TCJA TAX DEFERRALS FOR THE PERIOD OF JANUARY 2018 TO OCTOBER**
25 **2018?**

26 **A15.** Yes.

¹ See the response to Consumer Advocate Request 1-8.

Q16. PLEASE DESCRIBE THAT SCHEDULE.

A16. The schedule contains two sections: 1) the calculated Income Tax Expense savings for the above-referenced period and 2) information associated with the amortization of EADIT for the same period. The first section is nearly identical to information contained in Table 6 of my testimony in Docket No. 18-00017. The only change is that the information in my Docket No. 18-00017 testimony terminated at the end of September 2018. The testimony was submitted on July 3, 2018, and I had assumed new rates would be effective in October 2018. In reality, new rates became effective on November 1, 2018. Therefore, the existing base rates of CGC incorporated the collection of federal income tax expense at the 35% rate for the period of January 2018 through October 2018. As a result, it was necessary to update the table to reflect October 2018 operations.

The second portion of Exhibit DND-2 sets forth the calculation of EADIT which the Company deferred for the period of January 2018 to October 2018. I have not made any adjustments to this portion of the Company's calculations which were contained in the Company's Response to Consumer Advocate Discovery Request No. 1-3.

The sum of my Income Tax Expense savings for the ten-month period plus adopting the Company's calculation of EADIT applicable to the ten-month period totals \$1,894,815. As stated above, my Income Tax Expense savings calculations follow the Commission's directive, while the Company's calculation does not.

Q17. DOES THE COMPANY AGREE WITH YOUR CALCULATION OF INCOME TAX EXPENSE SAVINGS?

A17. While the Company strongly objects to flowing these savings (as well as the deferred EADIT it amortized during this period) back to customers, it indicates that if the Commission believes the savings should be computed based upon the last rate case, it believes the methodology outlined in Table 6 in my testimony in Docket No. 18-00017 to be reasonable.² Further, as stated in the testimony of Company Witness Gary Tucker, CGC believes the tax savings should be based upon actual 2018 results.

² See the response to Consumer Advocate Request No 1-1.

1 **Q18. HAVE YOU REVIEWED THE PREFILED TESTIMONY OF MR. GARY**
2 **TUCKER?**

3 **A18.** Yes.

4 **Q19. PLEASE IDENTIFY THE CONCERNS YOU HAVE WITH MR. TUCKER'S**
5 **TESTIMONY.**

6 **A19.** My concerns with Mr. Tucker's testimony are summarized as follows:

- 7 1. Mr. Tucker asserts that the Commission, by omitting a value within the Commission's
8 adopted revenue requirement schedules in the most recent rate case, essentially agreed
9 with the Company's request that it be allowed to retain Income Tax Expense savings
10 for the first ten months of 2018.
- 11 2. Mr. Tucker states that the Company's deferred tax savings regulatory liability is
12 \$1,633,314. I disagree with this amount as discussed above and support a total deferred
13 tax savings regulatory liability balance of \$1,894,815 as set forth in Exhibit DND-2.
14 The difference is the period upon which Income Tax Expense savings were determined.
- 15 3. Mr. Tucker argues that since the Company did not earn its authorized rate of return in
16 2018 compared with its authorized return in Docket No. 18-00017 (which was
17 associated with a June 2019 test period), CGC should be permitted to retain all tax
18 savings associated with the period of January 2018 to October 2018.

19 **Q20. DISCUSS YOUR FIRST CONCERN WITH MR. TUCKER'S POSITION**
20 **CONCERNING THE COMMISSION'S ADOPTED REVENUE REQUIREMENT**
21 **IN DOCKET NO. 18-00017.**

22 **A20.** Mr. Tucker fails to mention in his testimony that the Commission's Final Order is silent
23 with respect to the Income Tax Expense savings. The Commission did not address the
24 issue of Income Tax Expense savings in its Order; therefore, we should not infer a
25 determination by the Commission on this issue based upon an interpretation of a line item
26 within the Commission's schedules. In fact, because the Commission declined to address
27 Income Tax Expense savings in that proceeding, it would have been incorrect to assign any
28 value to that portion of the schedule.

**Q21. PLEASE DISCUSS YOUR SECOND CONCERN REGARDING THE
CALCUATION OF INCOME TAX EXPENSE.**

A21. As discussed earlier in my testimony, I have calculated the Income Tax Savings for the period of January 2018 to October 2018 consistent with the Commission's directive in Docket No. 18-00001. Conversely, the Company has calculated Income Tax Expense savings based upon 2018 actual results.

**Q22. PLEASE ADDRESS YOUR THIRD CONCERN REGARDING THE COMPANY'S
REQUEST TO RETAIN BOTH THE DEFERRED INCOME TAX EXPENSE
SAVINGS AS WELL AS THE DEFERRED AMORTIZATION OF EADIT.**

A22. Whether the Company was underearning in 2018 is not relevant in the consideration of the appropriate treatment of 2018 tax savings and the portion of 2018 EADIT amortization. The Filed Rate Doctrine suggests that rates are just and reasonable until they are determined otherwise, at which point rates are changed prospectively. The Company's detailed attempt to demonstrate after-the-fact under-earnings in 2018 flies in the face of standard ratemaking practice and quite possibly the law. If the Company believed its 2018 rates were unreasonable, CGC could have taken the step to submit a timely rate application such that new rates would become effective January 1, 2018. The Company did not do that, and thus rates during that period are deemed just and reasonable. The Company's attempt to write-off the deferred liabilities for this period is simply an attempt to apply a retroactive analysis of earnings to boost the earnings for that period.

Q23. CAN YOU PROVIDE A DISCUSSION OF THE FILED RATE DOCTRINE?

A23. Certainly. While I am not an attorney, and my testimony should in no way be construed as a legal opinion, all professionals involved in the regulated utility industry should have an understanding of the Filed Rate Doctrine because it directly relates to when and how utility companies can seek rate changes.

The Filed Rate Doctrine constrains both regulators and utility companies to the rate actually on file with the utility regulatory body. Regulatory Commissions respect filed rates, even in situations where the filed rate was incorrect. In his book *Regulating Public Utility Performance*, Scott Hempling writes the following concerning the Filed Rate Doctrine:

1 In Associated Gas Distributors, [the Federal Energy Regulatory
2 Commission] imposed a retroactive charge While we treat the filed rate
3 doctrine and the retroactivity prohibition in separate chapters, the latter is
4 actually a subset of the former. As FERC has written: “[t]he rule against
5 retroactive ratemaking is an outgrowth of the filed rate doctrine, and
6 prohibits the Commission from adjusting current rates to make up for over-
7 or under-collections of costs in prior periods.”³

8 Therefore, allowing CGC to recover from customers more than the rate contemplated in its
9 filed tariff would be inappropriate, even if designed to allow the Company to meet its
10 authorized rate of return.

11 **Q24. IF THE FACT PATTERN WERE REVERSED AND THE COMMISSION**
12 **DETERMINED THE COMPANY WAS IN AN EXCESS EARNINGS SITUATION**
13 **IN 2018 ABSENT THE TAX SAVINGS, WOULD THE COMPANY BE REQUIRED**
14 **TO RETROACTIVELY REFUND ITS EXCESS EARNINGS TO RATEPAYERS**
15 **UPON A 2019 SHOW CAUSE PROCEEDING?**

16 **A24.** No. Assume hypothetically that a utility is over-earning in a given year and the utility is
17 not subject to an ARM review.⁴ If the Consumer Advocate or the Commission initiated a
18 proceeding and demonstrated successfully to the Commission that the utility was over-
19 earning, rates would only be changed effective with the date of the Commission’s Order.
20 There would be no recapture of the excess historic earnings on behalf of ratepayers. The
21 outcome in this example is consistent with the concept of the Filed Rate Doctrine, which
22 prohibits retroactive ratemaking. Likewise, utilities are prohibited from recovering under-
23 earnings from prior periods. In essence, the Company, through its attempt to retain Income
24 Tax Expense savings during this period, is attempting to do just that.

25 In the present case, the Commission required the establishment of a regulatory liability
26 beginning January 1, 2018, based upon the effective date of the TCJA, which was
27 December 22, 2017. The Company is essentially arguing that it has a regulatory asset
28 (under-earnings) that more than offsets the regulatory liability.

³ SCOTT HEMPLING, REGULATING PUBLIC UTILITY PERFORMANCE, THE LAW OF MARKET STRUCTURE, PRICING AND JURISDICTION, 313 (American Bar Association, 2013) (citing *San Diego Gas & Electric Co. v. Sellers of Energy*, 127 FERC ¶ 61, 191, at n.20 (2009); *Associated Gas Distribs. v. FERC*, 898 F.2d 809, 810 (D.C. Cir. 1990)).

⁴ The Company was not operating under an ARM in 2018.

1 **Q25. DID THE COMPANY HAVE A RATE CASE FILING BEFORE THE**
2 **COMMISSION SUCH THAT RATES COULD HAVE BEEN IMPLEMENTED ON**
3 **JANUARY 1, 2018?**

4 **A25.** No.

5 **Q26. PLEASE SUMMARIZE YOUR CONCLUSIONS.**

6 **A26.** The Commission should reject claims by the Company that its authorized schedules
7 suggest the Company should retain Income Tax Expense Savings accruing during the
8 period January 2018 through October 2018. The Commission should reject the Company's
9 argument that due to under earning in 2018 it should be permitted to retain both the Income
10 Tax Expense savings and the amortization of EADIT for the identified period. The
11 Commission should accept the Consumer Advocate's calculation of Income Tax Expense
12 savings, calculated consistent with the prior Commission Order. The Commission should
13 accept the amount of EADIT applicable to the January 2018 through October 2018 period,
14 as supported by the Company and identified on the bottom portion of Exhibit DND-2,

15 **Q27. DOES THIS CONCLUDE YOUR TESTIMONY?**

16 **A27.** Yes. I reserve the right, however, to supplement my testimony to the extent CGC provides
17 new information or offers new issues in this proceeding.

David Dittmore

Experience

Areas of Specialization

Approximately thirty-years experience in evaluating and preparing regulatory analysis, including revenue requirements, mergers and acquisitions, utility accounting and finance issues and public policy aspects of utility regulation. Presented testimony on behalf of my employers and clients in natural gas, electric, telecommunication and transportation matters covering a variety of issues.

Tennessee Attorney General's Office; **Financial Analyst September, 2017 – Current**
Responsible for evaluation of utility proposals on behalf of the Attorney General's office including water, wastewater and natural gas utility filings. Prepare analysis and expert witness testimony documenting findings and recommendations.

Kansas Gas Service; **Director Regulatory Affairs 2014 – 2017; Manager Regulatory Affairs, 2007 - 2014**

Responsible for directing the regulatory activity of Kansas Gas Service (KGS), a division of ONE Gas, serving approximately 625,000 customers throughout central and eastern Kansas. In this capacity I have formulated strategic regulatory objectives for KGS, formulated strategic legislative options for KGS and led a Kansas inter-utility task force to discuss those options, participated in ONE Gas financial planning meetings, hired and trained new employees and provided recommendations on operational procedures designed to reduce regulatory risk. Responsible for the overall management and processing of base rate cases (2012 and 2016). I also played an active role, including leading negotiations on behalf of ONE Gas in its Separation application from its former parent, ONEOK, before the Kansas Corporation Commission. I have monitored regulatory earnings, and continually determine potential ratemaking outcomes in the event of a rate case filing. I ensure that all required regulatory filings, including surcharges are submitted on a timely and accurate basis. I also am responsible for monitoring all electric utility rate filings to evaluate competitive impacts from rate design proposals.

Strategic Regulatory Solutions; 2003 -2007

Principal; Serving clients regarding revenue requirement and regulatory policy issues in the natural gas, electric and telecommunication sectors

Williams Energy Marketing and Trading; 2000-2003

Manager Regulatory Affairs; Monitored and researched a variety of state and federal electric regulatory issues. Participated in due diligence efforts in targeting investor owned electric utilities for full requirement power contracts. Researched key state and federal rules to identify potential advantages/disadvantages of entering a given market.

MCI WorldCom; 1999 - 2000

Manager, Wholesale Billing Resolution; Manage a group of professionals responsible for resolving Wholesale Billing Disputes greater than \$50K. During my tenure, completed disputes increased by over 100%, rising to \$150M per year.

Kansas Corporation Commission; 1984- 1999

Utilities Division Director - 1997 - 1999; Responsible for managing employees with the goal of providing timely, quality recommendations to the Commission covering all aspects of natural gas, telecommunications and electric utility regulation; respond to legislative inquiries as requested; sponsor expert witness testimony before the Commission on selected key regulatory issues; provide testimony before the Kansas legislature on behalf of the KCC regarding proposed utility legislation; manage a budget in excess of \$2 Million; recruit professional staff; monitor trends, current issues and new legislation in all three major industries; address personnel issues as necessary to ensure that the goals of the agency are being met; negotiate and reach agreement where possible with utility personnel on major issues pending before the Commission including mergers and acquisitions; consult with attorneys on a daily basis to ensure that Utilities Division objectives are being met.

Asst. Division Director - 1996 - 1997; Perform duties as assigned by Division Director.
Chief of Accounting 1990 - 1995; Responsible for the direct supervision of 9 employees within the accounting section; areas of responsibility included providing expert witness testimony on a variety of revenue requirement topics; hired and provided hands-on training for new employees; coordinated and managed consulting contracts on major staff projects such as merger requests and rate increase proposals;

Managing Regulatory Auditor, Senior Auditor, Regulatory Auditor 1984 - 1990; Performed audits and analysis as directed; provided expert witness testimony on numerous occasions before the KCC; trained and directed less experienced auditors on-site during regulatory reviews.

Amoco Production Company 1982 - 1984

Accountant Responsible for revenue reporting and royalty payments for natural gas liquids at several large processing plants.

Education

- B.S.B.A. (Accounting) Central Missouri State University
- Passed CPA exam; (Oklahoma certificate # 7562) – Not a license to practice

Chattanooga Gas Company - Docket 18-00035
Calculation of CGC TCJA Remaining Tax Savings

Exhibit DND-2

Line No.	Description	Amount
<div style="border: 1px solid black; padding: 5px; text-align: center;"> Income Tax Expense Savings - January - October, 2018 See Dittmore Testimony Table 6 in Docket 18-00017 </div>		
1	Income Tax Expense Component built into Base Rates Docket 09-00183	\$ 2,241,272
2	Total State and Federal Effective Rate- Docket 09-00183	39.225%
3	Calculated Taxable Income from Docket 09-00183	\$ 5,713,887
4	Current Composite Federal and State Income Tax Rate	26.135%
5	Pro-Forma Income Tax Expense - 2018 (Line 3 * Line 4)	\$ 1,493,324
6	Current Annualized Tax Savings (Line 1 - Line 5)	\$ 747,948
7	Income Tax Expense Savings - January - October, 2018 (Line 6 * 10 / 12)	\$ 623,290
8	Tax Gross-Up Factor	<u>1.3538</u>
9	Income Tax Expense Savings Deferral (Line 7 * 8)	\$ 843,810
<div style="border: 1px solid black; padding: 5px; text-align: center;"> Calculation of EDIT Amortization Deferral Per CGC Response to 1-03 </div>		
10	Federal	\$ 409,443
11	Federal Offset	(46,907)
12	State	<u>68,074</u>
13	Amortization of Protected EDIT	430,610
14	Amortization of Unprotected ADIT	<u>500,995</u>
15	Total Amortization of EDIT - Protected and Unprotected	931,605
16	Factor to Prorate EDIT Amortization - January - October, 2018	83.33%
17	Prorated Deferred EDIT Amortization	\$ 776,338
18	Tax Gross-up Factor	<u>1.3538</u>
19	EDIT- Regulatory Liability Balance	<u>\$ 1,051,006</u>
20	Total TCJA Regulatory Liability (Lines 9 + 19)	\$ 1,894,815
21	Amortized over a three-year period (Line 20 / 3)	\$ 631,605

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AFFIDAVIT

I, David N. Dittemore, on behalf of the Consumer Advocate Unit of the Attorney General's Office, hereby certify that the attached Direct Testimony represents my opinion in the above-referenced case and the opinion of the Consumer Advocate Unit.



DAVID N. DITTEMORE

Sworn to and subscribed before me
this 27th day of November, 2019.



NOTARY PUBLIC

My commission expires: March 22, 2023

