

**BEFORE THE
PUBLIC UTILITIES COMMISSION
OF RHODE ISLAND**

| | | |
|------------------------------|---|------------------------|
| CITY OF NEWPORT |) | |
| UTILITIES DEPARTMENT, |) | DOCKET NO. 4595 |
| WATER DIVISION |) | |

**DIRECT TESTIMONY
OF
STACY L. SHERWOOD**

**ON BEHALF OF THE
DIVISION OF PUBLIC UTILITIES AND CARRIERS**

APRIL 14, 2016

EXETER

ASSOCIATES, INC.
10480 Little Patuxent Parkway
Suite 300
Columbia, Maryland 20904

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Direct Testimony of Stacy L. Sherwood

Introduction

1

2 Q.

WOULD YOU PLEASE STATE YOUR NAME AND BUSINESS

3

ADDRESS?

4 A.

My name is Stacy L. Sherwood. I am an Economist with Exeter Associates, Inc.
("Exeter"). Our offices are located at 10480 Little Patuxent Parkway, Suite 300,
Columbia, Maryland 21044. Exeter is a firm of consulting economists specializing in
issues pertaining to public utilities.

8 Q.

WOULD YOU PLEASE DESCRIBE YOUR QUALIFICATIONS, WORK
EXPERIENCE AND EDUCATIONAL BACKGROUND?

9

10 A.

I have six years of experience in the energy sector, related specifically to the review
and development of energy efficiency and demand response programs and policies
for the use of advanced technologies for pollution prevention and energy efficiency.
With Exeter, I have provided technical support and analysis to state and federal
clients on energy efficiency, distributed resources, demand response, and renewable
energy. While serving as Assistant Director of the Energy Analysis and Planning
Division of the Maryland Public Service Commission, I oversaw the utilities energy
efficiency and demand response programs, participated in smart grid work groups,
and assisted with the composition of Maryland's Ten-Year Plan regarding the state's

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1 energy outlook. I hold a Bachelor's Degree in Accounting, Business, and Economics
2 from McDaniel College.

3 Q. HAVE YOU PREVIOUSLY TESTIFIED IN REGULATORY
4 PROCEEDINGS ON UTILITY ISSUES?

5 A. Yes. I have previously presented testimony before the Maryland Public Service
6 Commission regarding automated metering infrastructure ("AMI") costs and
7 associated staffing in Potomac Electric Power Company's base rate case, Docket No.
8 9311. Recently, I testified on behalf of the Pennsylvania Office of Consumer
9 Advocate regarding Duquesne Light Company's Modified AMI Plan and Phase III
10 Energy Efficiency Plan, Docket Nos. P-2015-2497267 and M-2015-2515375, PPL
11 Electric Utilities Corporation's Phase III Energy Efficiency Plan, Docket No. M-
12 2015-2515642, and UGI Utilities Inc.'s Phase II Energy Efficiency Plan, Docket No.
13 M-2015-2477174.

14 Q. ON WHOSE BEHALF ARE YOU APPEARING?

15 A. I am presenting testimony on behalf of the Division of Public Utilities and Carriers
16 (the "Division").

17 Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?

18 A. Exeter was retained by the Division to assist it in the evaluation of the rate filing
19 submitted by the City of Newport Utilities Department, Water Division ("Newport
20 Water" or the "Water Division") to the Public Utilities Commission of Rhode Island
21 ("Commission") on December 23, 2015. This testimony presents my findings and
22 recommendations with regard to the overall revenue increase to which Newport
23 Water is entitled.

24 Q. HAVE YOU PREPARED SCHEDULES TO ACCOMPANY YOUR
25 TESTIMONY?

1 A. Yes. I have prepared Schedules SLS-1 through SLS-8. Schedule SLS-1 provides a
2 summary of revenues and expenses under present and proposed rates. Schedules
3 SLS-2 through SLS-8 present my adjustments to Newport Water's claimed revenue
4 requirement.

5 Q. WHAT TIME PERIODS HAVE YOU UTILIZED IN MAKING YOUR
6 DETERMINATION OF NEWPORT WATER'S REVENUE
7 REQUIREMENTS?

8 A. Consistent with Newport Water's filing, I utilized a test year that corresponds to the
9 fiscal year ("FY") ended June 30, 2015 and a rate year that corresponds to the FY
10 ending June 30, 2017 as the basis for determining the Water Division's revenue
11 requirements and the revenue increase necessary to recover those requirements.

12 Q. WHAT IS YOUR RECOMMENDATION WITH REGARD TO THE
13 APPROPRIATE INCREASE IN REVENUES IN THIS PROCEEDING?

14 A. As shown on Schedule SLS-1, it is my recommendation that Newport Water receive a
15 revenue increase of \$963,158 in this proceeding. That recommendation is \$333,966
16 less than the increase of \$1,297,124 that Newport Water has requested in this case.
17 Schedule SLS-2 lists the seven specific adjustments I'm recommending to Newport
18 Water's revenue requirement that total \$333,966.

19 Q. HOW IS THE REMAINDER OF YOUR TESTIMONY ORGANIZED?

20 A. In the remainder of my testimony, I document and explain each of the seven revenue
21 requirement adjustments I'm recommending that the Commission approve. My
22 discussion of these adjustments is organized into sections corresponding to the issue
23 being addressed. These sections are set forth in the Table of Contents for this
24 testimony.

25

1 **Existing Base Charge Revenue**

2 Q. PLEASE SUMMARIZE NEWPORT WATER'S CALCULATION OF
3 EXISTING CUSTOMER BASE CHARGE REVENUE.

4 A. Newport Water calculated existing customer base charge revenue of \$851,329 by
5 multiplying the monthly base charge for the 5/8" customer connection size of \$4.89
6 per meter by an annualized meter count of 174,096 meters (i.e., existing meters
7 multiplied by 12 months). This method of calculating base charge revenue
8 understates the revenue Newport Water collects from base charges because Newport
9 Water's base charges for other customer connection sizes are greater than the \$4.89,
10 with the single exception being the Portsmouth base charge.

11 Q. HOW SHOULD EXISTING BASE CHARGE REVENUE BE
12 CALCULATED?

13 A. I recommend that existing base charge revenue be calculated as the sum of existing
14 base charges multiplied by annualized meter counts for each customer connection
15 size. This is the same method Newport Water uses to calculate its proposed base
16 charge revenue, as well as the existing and proposed rates for private fire protection.
17 When existing base charge revenue is calculated as I recommend, Newport Water's
18 existing base charge revenue increases from \$851,329 to \$934,255, for a difference of
19 \$82,926. Schedule SLS-3 shows the calculation of my proposed \$82,926 reduction to
20 Newport Water's revenue requirement.

21
22 **Employee Vacancies**

23 Q. PLEASE SUMMARIZE NEWPORT WATER'S CALCULATION OF
24 SALARIES AND WAGES EXPENSE.

1 A. Newport Water calculated salaries and wages expense based on the projected FY
2 2017 salaries for its full complement of 49 full-time employees, including the five
3 employees that are shared with the City of Newport wastewater utility. This includes
4 the new Water Account Clerk discussed in the Direct Testimony of Julia Forgue.

5 Q. IS THAT METHOD OF CALCULATING SALARIES AND WAGES
6 EXPENSE REASONABLE?

7 A. No. Over the prior three years, FY 2013 through FY 2015, Newport averaged at least
8 two unfilled positions. During the FY 2015 test year in this case, Newport Water
9 held two positions (an Engineering Technician and Water Lab-Microbiologist) vacant
10 for a majority of the year. Due to the fact that employee vacancies occur as the result
11 of normal employee turnover, it is unreasonable to assume that there will be no
12 employee vacancies during the FY 2017 rate year.

13 Q. HOW DO YOU RECOMMEND THAT SALARIES AND WAGES
14 EXPENSE BE CALCULATED?

15 A. I recommend that salaries and wages expense, and associated benefits expense, be
16 calculated to reflect an average of two vacant positions. To calculate the adjustment
17 to rate year expenses for these vacant positions, I utilized Newport Water's average
18 salaries and benefits expenses projected for the FY 2017 rate year for the two current
19 vacant positions. I chose those positions to calculate my adjustment because they
20 represent the current vacancies and the salaries for those positions are below the
21 average Newport Water salary of \$53,497, so I consider my adjustment to be
22 conservative. As shown on Schedule SLS-4, this adjustment reduces rate year
23 salaries and wages expense by \$101,758, with a total reduction of \$154,902 after
24 accounting for reduced benefits expense.
25

1 **Accrued Benefits Buyout**

2 Q. PLEASE SUMMARIZE NEWPORT WATER'S PROPOSED ACCRUED
3 BENEFITS BUYOUT EXPENSE.

4 A. Newport Water included \$59,002 associated with accrued buyout expenses in its
5 projected rate year Administration expense. That figure was calculated by
6 multiplying the average cost of accrued paid and sick leave per employee by an
7 estimate of three employees retiring per year. In its calculation of the average cost
8 per employee of accrued paid leave expense, Newport Water divided total accrued
9 paid leave expense by 46 employees, which reflects the total number of current
10 employees. When calculating the average cost per employee of accrued sick leave
11 expense, Newport Water divided total accrued sick leave expense by the number of
12 employees with sick time expense accrued, or 29 employees.

13 Q. IS NEWPORT WATER'S CALCULATION OF ACCRUED BENEFITS
14 EXPENSE REASONABLE?

15 A. No. Newport Water's calculation is significantly higher than the actual accrued
16 benefits paid out in FY 2014 and FY 2015. For those two years, the average buyout
17 was \$21,086, with two buyouts in FY 2014 and three buyouts in FY 2015. I
18 recommend that the accrued benefits buyout expense be set as that level. As shown
19 on Schedule SLS-5, my recommended accrued benefits buyout adjustment reduces
20 rate year expenses by \$37,918.

21
22
23 **Consultant Fees**

24 Q. PLEASE SUMMARIZE NEWPORT WATER'S FILED CLAIM FOR
25 CONSULTANT FEES.

1 A. Newport Water has included \$250,000 in rate year Administration expense for
2 consultant fees. Newport indicated that \$31,731 is forecasted as typical business
3 consulting expenses, and the remaining \$218,269 are related to rate case expenses.

4 Q. IS THAT A REASONABLE EXPENSE LEVEL FOR RATE CASE AND
5 CONSULTING EXPENSES?

6 A. Not with regard to rate case expenses. The rate case amounts for legal fees, financial
7 consultant and PUC (i.e., Division) fees are higher than those incurred in FY 2012
8 and FY 2013, which was the last two-year time period following a rate case. The
9 average rate case expense for those two years was \$172,777.

10 Q. WHAT ADJUSTMENTS ARE YOU PROPOSING TO NEWPORT
11 WATER'S CLAIM FOR THE RATE CASE CONSULTANT FEES?

12 A. I calculated my proposed adjustment to the rate case consultant fees to be the
13 difference between Newport Water's projected rate case expense of \$218,269 and the
14 average FY 2012/FY 2013 rate case expense of \$172,777. As shown in SLS-6, this
15 resulted in a \$45,492 adjustment to rate case expense.
16

17 **Telephone and Communications**

18 Q. WHAT ADJUSTMENT ARE YOU PROPOSING TO MAKE TO
19 TELEPHONE AND COMMUNICATION EXPENSE?

20 A. In its filing, Newport Water used estimated telephone and communication expense for
21 FY 2015 that included the annual monthly service charge for a tablet at \$896.
22 Newport Water has since reduced that estimated cost to \$480. As shown on Schedule
23 SLS-7, this adjustment results in a reduction in telephone and communication
24 expense of \$416.
25

1 **Self-Insurance**

2 Q. HOW DID NEWPORT WATER DEVELOP ITS ESTIMATE OF SELF-
3 INSURANCE?

4 A. Newport Water developed its estimated rate year self-insurance expense by using the
5 same assumption used in prior rate cases—that each claim would cost \$2,500 and
6 approximately four claims would be awarded each year.

7 Q. IS THAT METHOD OF ESTIMATING SELF-INSURANCE EXPENSE
8 REASONABLE?

9 A. No. On average, there have been two claims per year during FY 2013 through FY
10 2015. Therefore, I recommend that self-insurance expense be determined using an
11 estimate of two claims per year. Utilizing Newport Water's estimate cost of \$2,500
12 per claim, I calculated self-insurance expense as \$5,000, not the \$10,000 proposed by
13 Newport Water as shown on Schedule SLS-8.

14
15 **Operating Reserve**

16 Q. PLEASE EXPLAIN YOUR ADJUSTMENT TO OPERATING RESERVE?

17 A. Newport Water assumes an operating reserve of three percent of its operation and
18 maintenance ("O&M") expenses. Therefore, Newport Water's operating reserve
19 should be reduced by three percent of my \$243,728 in recommended reductions to
20 O&M expenses, or \$7,312 as shown on Schedule SLS-2.

21
22
23 **Capital and Debt Service Expenses**

24
25 Q. WHAT CHANGES IS NEWPORT WATER PROPOSING WITH RESPECT
26 TO ITS CAPITAL AND DEBT SERVICE EXPENSES?

1 A. Newport Water is seeking a \$680,502 increase in rates to fund capital projects on a
2 pay-as-you-go basis. The capital projects that will be funded were submitted to the
3 Rhode Island Department of Health as part of Newport Water's five-year update to its
4 Infrastructure Replacement Plan ("IRP"). Newport Water is not proposing to fund
5 any new capital projects through the issuance of debt and has proposed no change to
6 its debt service expense.

7 Q. ARE NEWPORT WATER'S PROPOSED CAPITAL AND DEBT SERVICE
8 EXPENSES REASONABLE?

9 A. Yes. Newport Water's IRP is used as the basis for determining rate increases
10 associated with capital and infrastructure improvements, so its requested rate increase
11 for capital expenses is reasonable. In addition, I have reviewed Newport Water's
12 projected rate year debt service expenses and find them to be reasonable.

13 Q. DOES THIS COMPLETE YOUR DIRECT TESTIMONY?

14 A. Yes, it does.

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**SCHEDULES ACCOMPANYING THE
DIRECT TESTIMONY
OF
STACY L. SHERWOOD**

**ON BEHALF OF THE
DIVISION OF PUBLIC UTILITIES AND CARRIERS**

APRIL 14, 2016

EXETER

ASSOCIATES, INC.
10480 Little Patuxent Parkway
Suite 300
Columbia, Maryland 20904

CITY OF NEWPORT--WATER DIVISION

Summary of Revenues and Expenses at
Present and Proposed Rates
Rate Year Ending June 30, 2017

| Description | Rate Year Amount Per Newport ⁽¹⁾ | Division Adjustments | Rate Year at Present Rates |
|---|---|-------------------------|----------------------------------|
| Revenue | | | |
| Base Charge | \$ 851,329 | \$ 82,926 | \$ 934,255 |
| Retail Consumption | 12,102,538 | | 12,102,538 |
| Wholesale/Bulk Sales | 3,839,806 | | 3,839,806 |
| Fire Protection | 1,400,643 | | 1,400,643 |
| Miscellaneous | 735,029 | | 735,029 |
| Total Revenue | <u>\$18,929,345</u> | <u>\$ 82,926</u> | <u>\$19,012,271</u> |
| Expenses | | | |
| Administration | \$ 2,437,846 | \$ (88,826) | \$ 2,349,020 |
| Customer Service | 731,100 | | 731,100 |
| Source of Supply-Island | 759,549 | | 759,549 |
| Source of Supply-Mainland | 223,955 | | 223,955 |
| Treatment & Pumping-Station One | 1,937,458 | | 1,937,458 |
| Treatment & Pumping-Lawton Valley | 2,292,814 | | 2,292,814 |
| Water Laboratory | 265,738 | (77,451) | 188,287 |
| Transmission & Distribution Maintenance | 1,264,600 | (77,451) | 1,187,149 |
| Fire Protection | 23,800 | | 23,800 |
| Subtotal | <u>\$ 9,936,861</u> | <u>\$ (243,728)</u> | <u>\$ 9,693,133</u> |
| Debt Service | \$ 6,811,000 | | \$ 6,811,000 |
| Capital Outlays | 3,180,502 | | 3,180,502 |
| Total Expenses | <u>\$19,928,363</u> | <u>\$ (243,728)</u> | <u>\$19,684,635</u> |
| Operating Reserve | 298,106 | (7,312) | 290,794 |
| Total Cost of Service | <u>\$20,226,469</u> | <u>\$ (251,040)</u> | <u>\$19,975,429</u> |
| Revenue Surplus/(Deficiency) | <u>\$ (1,297,124)</u> | <u>\$ 333,966</u> | <u>\$ (963,158)</u> |
| Division Recommended Revenue Change | | | <u>\$ 963,158</u> |

Note:

⁽¹⁾ Per HJS Schedule A-4 and HJS Schedule A-1A.

CITY OF NEWPORT--WATER DIVISION

Summary of Division Adjustments to
Rate Year Revenue and Expenses
Rate Year Ending June 30, 2017

| Description | Amount | Source |
|---|------------|----------------|
| Existing Base Charge Revenue | \$ 82,926 | Schedule SLS-3 |
| O&M Expenses | | |
| Employee Vacancies | \$ 154,902 | Schedule SLS-4 |
| Accrued Benefits Buyout | 37,918 | Schedule SLS-5 |
| Consultant Fees | 45,492 | Schedule SLS-6 |
| Telephone & Communications | 416 | Schedule SLS-7 |
| Self-Insurance | 5,000 | Schedule SLS-8 |
| Subtotal | \$ 243,728 | |
| Operating Reserve Adjustment ⁽¹⁾ | 7,312 | |
| O&M Total | \$ 251,040 | |
| Total Division Adjustments | \$ 333,966 | |

Note:

⁽¹⁾ Based on 3.0% of total O&M expense adjustments.

CITY OF NEWPORT--WATER DIVISION

Adjustment to Existing Customer Base Charge Revenue
Rate Year Ending June 30, 2017

| Description | Existing Rate Docket 4355 ⁽¹⁾ | Number of Meters ⁽²⁾ | Rate Year Revenues at Existing Rates |
|--|--|------------------------------------|--|
| <u>Amount Per Newport</u> | | | |
| Base Charge (per bill) (Monthly) | \$ 4.89 | 174,096 | \$ 851,329 |
| <u>Amount Per Division</u> | | | |
| Base Charge (per bill) (Monthly) | | | |
| 5/8 | \$ 4.89 | 10,724 | \$ 629,284 |
| 3/4 | 5.01 | 2,474 | 148,737 |
| 1 | 6.07 | 564 | 41,082 |
| 1.5 | 8.78 | 369 | 38,878 |
| 2 | 11.35 | 268 | 36,502 |
| 3 | 25.22 | 58 | 17,553 |
| 4 | 28.90 | 17 | 5,896 |
| 5 | 33.80 | - | - |
| 6 | 37.48 | 32 | 14,392 |
| 8 | 47.29 | 1 | 567 |
| 10 | 65.07 | 1 | 781 |
| Portsmouth Base Charge (4") | 2.86 | 17 | 583 |
| | | | <u>\$ 934,255</u> |
| Adjustment to Existing Customer Base Charge Revenue | | | <u>\$ 82,926</u> |

Notes:

⁽¹⁾ Per HJS Schedule A-2.

⁽²⁾ Per HJS Schedule D-1.

CITY OF NEWPORT--WATER DIVISION

Adjustment to Salaries and Wages Expense
Rate Year Ending June 30, 2017

| Description | Salary ⁽¹⁾ | Benefits ⁽²⁾ | Adjustment |
|---|-----------------------|-------------------------|--------------|
| Current Vacant Positions ⁽³⁾ | | | |
| Engineering Technician | \$ 50,641 | \$ 31,507 | \$ 82,148 |
| Water Lab - Microbiologist | 51,117 | 21,637 | 72,754 |
| Average for Claimed Salaries and Benefits | \$ 50,879 | \$ 26,572 | \$ 77,451 |
| Average Employee Vacancies ⁽⁴⁾ | (2) | (2) | (2) |
| Reduction in Salaries and Wages | \$ (101,758) | \$ (53,144) | \$ (154,902) |
| Adjustment to Salaries and Wages Expense | | | \$ 154,902 |

Notes:

⁽¹⁾ Per response to DIV 1-18a.

⁽²⁾ Per response to DIV 1-18b.

⁽³⁾ Per response to COMM 1-1.

⁽⁴⁾ See testimony.

CITY OF NEWPORT--WATER DIVISION

Adjustment to Accrued Buyout Expense
Rate Year Ending June 30, 2017

| Description | Amount Per Newport ⁽¹⁾ | Amount Per Division ⁽²⁾ | Adjustment |
|--------------------------------------|--------------------------------------|---------------------------------------|-------------|
| Accrued Benefits Buyout | \$ 59,004 | \$ 21,086 | \$ (37,918) |
| Adjustment to Accrued Buyout Expense | | | \$ 37,918 |

Notes:

⁽¹⁾ Per response to DIV 1-18g.

⁽²⁾ See testimony.

CITY OF NEWPORT--WATER DIVISION

Adjustment to Consultant Fees
Rate Year Ending June 30, 2017

| Description | Amount Per Newport ⁽¹⁾ | FY 2012 / FY 2013 Average ⁽²⁾ | Adjustment |
|-------------------------------|--------------------------------------|--|-------------|
| Rate Case Expense | \$ 218,269 | \$ 172,777 | \$ (45,492) |
| Adjustment to Consulting Fees | | | \$ 45,492 |

Notes:

⁽¹⁾ Per responses to Div. 1-17 and DIV. 3-7.

⁽²⁾ Refer to testimony.

CITY OF NEWPORT--WATER DIVISION

Adjustment to Telephone & Communication Expense
Rate Year Ending June 30, 2017

| Description | Amount Per Newport ⁽¹⁾ | Amount Per Division ⁽²⁾ | Adjustment |
|--|--------------------------------------|---------------------------------------|--------------------|
| On Call-Backhoe | \$ 360.03 | \$ 360.03 | \$ - |
| Meter Repair | 361.77 | 361.77 | - |
| Director | 630.04 | 630.04 | - |
| On Call-Collection | 362.10 | 362.10 | - |
| Distribution Supervisor | 630.04 | 630.04 | - |
| Assignment Phone | 359.80 | 359.80 | - |
| On Call-Distribution | 362.05 | 362.05 | - |
| WTP Supervisor | 630.04 | 630.04 | - |
| Meter Supervisor | 374.66 | 374.66 | - |
| Distribution Foreman | 359.80 | 359.80 | - |
| Transmission and Distribution Dept. | 359.80 | 359.80 | - |
| Dig Safe Tablet | 895.80 | 480.00 | (415.80) |
| New Equipment Charges | 330.02 | 330 | - |
| Total Telephone & Communication Expense | <u>\$ 6,015.95</u> | <u>\$ 5,600.15</u> | <u>\$ (415.80)</u> |
| Adjustment to Telephone & Communication Expense | | | <u>\$ 416</u> |

Notes:

⁽¹⁾ Per response to Div. 1.3c.

⁽²⁾ Per response to DIV 3-1.

CITY OF NEWPORT--WATER DIVISION

Adjustment to Self-Insurance Expense
Rate Year Ending June 30, 2017

| Description | Amount Per Newport ⁽¹⁾ | Amount Per Division ⁽²⁾ | Adjustment |
|--------------------------------------|--------------------------------------|---------------------------------------|-------------------|
| Cost Per Claim | \$ 2,500 | \$ 2,500 | |
| Total Number of Claims | 4 | 2 | |
| Total Self-Insurance Expense | <u>\$ 10,000</u> | <u>\$ 5,000</u> | <u>\$ (5,000)</u> |
| Adjustment to Self-Insurance Expense | | | <u>\$ 5,000</u> |

Notes:

⁽¹⁾ Per HJS Schedule D-9.

⁽²⁾ Per response to DIV 3-9b.