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By Electronic Filing

British Columbia Utilities Commission
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Attention: Patrick Wruck, Commission Secretary

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Dear Mr. Wruck:

Our reference

1000385944

**Kinder Morgan (Jet Fuel) Inc. (“KMJF”) 2019 Tariff Filing – Project No. 1598984
Vancouver Airport (“VAFFC”) – Application for Further and Better Information Request Responses (“Application”)**

We are counsel to VAFFC in this matter and write on its behalf further to KMJF’s November 26, December 6 and December 18, 2019 letters,¹ which respond to the Commission’s directions in Order P-10-19 (the “Order”).²

As information concerning KMJF’s historical costs remains outstanding, which VAFFC requires to develop information requests (IRs), evidence and argument,³ VAFFC requests the Commission to suspend the regulatory timetable until: (i) this information has been provided, and (ii) KMJF has provided some of the information that it failed to provide pursuant to the Commission’s Order directing revised IR responses. VAFFC explains further below.

1. Regulatory Timetable Suspension

VAFFC requires the full time allotted under the current regulatory timetable to respond to the information KMJF was directed to provide pursuant to the Order. KMJF has still not provided VAFFC with most of the confidential information it has agreed to provide in its responses to IR 22.1 and 23.1,⁴ and the regulatory timetable should therefore be suspended to ensure that VAFFC is provided with reasonable time to consider the information and craft IRs. At this point the information will not be received before the heart of the holiday period. The information in question goes to basic issues of historical costs and shippers’ ability to understand the reasonableness of the forecast costs that underpin KMJF’s Application.

¹ Exhibits B-22, B-25 and B-27, respectively.

² Exhibit A-18.

³ On December 18, KMJF provided certain outstanding confidential information to the Commission, but this information still has not been provided to VAFFC. Only heavily redacted versions of the confidential information referenced in KMJF’s December 18 letter, removing all quantitative information, have been made publicly available. See Exhibits B-27 and B-27-1.

⁴ See Exhibit B-25, pp. 3-6, responses to 22.1(a), (b), (d) and (f) and 23.1(a) and (b). See also footnote 3, above.

2. Deficient Supplemental Responses

In addition to the information which KMJF has agreed to produce, but has not produced to date, there is a significant amount of information which the Commission directed KMJF to produce in the Order, but which KMJF has neither provided nor explained otherwise. These deficiencies fall into two general categories. VAFFC requests the Commission to direct KMJF to provide the first category alongside the outstanding confidential information, and will deal with the remainder via the IR process. More specifically, the two categories comprise:

- (a) Outstanding *documents* likely to be the subject of IRs. Here, relying on the next round of IRs to obtain the omitted information is no remedy because understanding those documents via IRs is core to the analysis of historical operating costs and hence fundamental to a cost of service application like the current one. This information is supported via brief explanation in Appendix "A" and includes:
 - (i) KMJF's failure to provide virtually any specific details or supporting documents for the years 2009 to 2018 in the categories of Direct Field Expenses and A&G Costs specified in the Order; and
 - (ii) KMJF's failure to provide all of Mr. Wetmore's working papers or to confirm that the materials provided to date constitute the entirety of his working file, and to provide all written instructions or direction given to Mr. Wetmore.⁵
- (b) Deficiencies that VAFFC will address in the forthcoming IR process, despite the fact the content falls within the scope of the Order. For example:
 - (i) the list of *all* outside services which KMJF has procured in relation to the pipeline requested in IR 22.1(d), as KMJF's response appears to be limited to contracts which are expected to exceed \$10,000;⁶
 - (ii) further details regarding the "other" expenses requested in IR 22.1(g), which KMJF has only described in very general terms; ⁷ and
 - (iii) KMJF's failure to provide the explicitly directed *year over year* explanations for the changes in Direct Field Expenses and A&G Costs.

In the latter category, KMJF has unilaterally selected an alternative response to the Commission's direction:

*KMJF has compared forecast 2019 operating expenses to levels incurred over the past five and three year periods and submits such a comparison is appropriate to determine the prudence of its applied for operating expenses, compared to operating expenses incurred over a historic period more than 5 years ago.*⁸

This is not the information that the Commission directed KMJF to produce in the Order. If KMJF wanted this alternative to be considered by the Commission, it should have raised it in the extensive submissions it made before the Commission ruled. The rationale also asks the Commission to make a determination on the reasonableness of the associated costs – what is actually at issue in the proceeding – before the underlying context and content is produced. KMJF's approach is backwards and must be rejected.

⁵ Exhibit B-22, pp. 6-9.

⁶ Exhibit B-25, pdf pp. 4-5 and 51-52.

⁷ Exhibit B-25, p. 5.

⁸ Exhibit B-25, p. 2.

With respect to the first category of deficiencies, KMJF has either repeated earlier concerns that the Commission already rejected (for example, the fact that the previous operator of the Jet Fuel Line maintained accounting in a different manner than as is currently used by KMJF),⁹ or simply failed to produce information without explanation.

The Commission confirmed in the Order that “historical cost information as well as justification for certain expenditures is highly relevant and necessary to assess whether costs have been prudently incurred; if forecast costs are reasonable; and how costs... should be appropriately recovered from shippers”.¹⁰ Similarly, the Commission confirmed that parties who file an expert report are deemed to waive privilege over materials such as the corresponding retainer letter and instructions.¹¹ VAFFC is entitled to ask information requests on this information in the normal course. Again, specific brief justifications are provided in Appendix “A”.

Given the need to suspend the regulatory timetable in any event due to the delayed confidential documents, it is efficient for the Commission to direct KMJF to provide the outstanding documents in the first category now, at the same time as the outstanding confidential materials. Following this course should help avoid the need to seek a comparable direction following IR responses, which if required would result in a longer overall timeline.

Please contact the writer if you have any questions.

Yours very truly,



Matthew D. Keen

MDK/roe

⁹ Compare, for example, Exhibit B-13, pdf p. 94, response to 22.1(a)-(i) (“During the period from 2007 to August 31, 2018, the previous operator of the Jet Fuel Line maintained accounting in a different manner than as is currently used by KMJF, as reflected in the Application. KMJF is therefore also unable to provide the level of detail VAFFC is requesting in 22.1(a)-(i).”) and Exhibit B-25, pp. 5-6, response to 22.1 (h) (“Prior to 2019, costs associated with this type of work were allocated in a different manner than in KMJF’s current Application.”)

¹⁰ Exhibit A-18, pdf p. 10.

¹¹ Exhibit A-18, pdf p. 13.

Appendix A – VAFFC IR Table

IR#	Information Request	KMJF Response	Deficiency
Commission Direction (13.1):			
<p>KMJF must file a full and better response to this IR. KMJF must file all working papers in Mr. Wetmore's file and if the materials provided to date constitute the entirety of the producible file, KMJF is to confirm the same.</p> <p>KMJF must file all data provided to KMJF by Mr. Wetmore to facilitate his analysis and forecasts, including any historical accounting or cost records including any and all instructions or direction given to Mr. Wetmore by KMJF in respect of the preparation of his report. [emphasis added]</p>			
13.1 (b) – (d)	<p>Please provide full copies of the following documents:</p> <p>(b) Any written instructions or direction given to Mr. Wetmore (to the extent such directions or instruction was given or supplemented by verbal communications, please describe those verbal communications);</p> <p>(c) Materials Mr. Wetmore was provided with to review; and</p> <p>(d) Mr. Wetmore's working papers.</p>	<p>On April 5, 2019, KMJF provided instructions to Mr. Wetmore via an email to prepare a cost of service application for KMJF. Please see the attached Appendix (Suppl.) VAFFC-KMJF 13.1 for the April 5, 2019 email from Mr. Sanborn to Mr. Wetmore.</p> <p>Mr. Wetmore is an expert in oil pipeline rate making and has regularly developed cost of service studies for entities currently owned by Kinder Morgan since 1992. Mr. Wetmore was initially provided with the Trans Mountain (Jet Fuel) Inc. (KMJF's predecessor) 2007 application for tolls effective January 1, 2008 ("2007 Toll Application"). To develop the 2019 cost of service study for KMJF ("2019 Cost of Service Study"), Mr. Wetmore implemented the cost of service methodology used in the 2007 Toll Application. The calculations set forth in the 2019 Cost of Service Study were developed by Mr. Wetmore without assistance from KMJF. Mr. Wetmore did rely upon the following categories of data, as have already been provided in this proceeding, to complete the calculations set forth in the 2019 Cost of Service Study:</p> <ul style="list-style-type: none"> • Historic property and depreciation amounts. For Appendix 1, Schedule 3 of the Application, 2018 Plant in Service, Mr. Wetmore relied upon the December 31, 	<p>Contrary to the Commission's direction, KMJF has failed to provide all of Mr. Wetmore's working papers or to confirm that the materials provided to date constitute the entirety of his working file, and failed to provide all written instructions or direction given to Mr. Wetmore.</p> <p>KMJF did not provide any additional working papers as part of its response and, in particular, KMJF did not produce any working papers relating to historical cost data. KMJF also failed to confirm whether the materials produced to date constitute the entirety of the producible file.</p> <p>The only written instructions which KMJF produced were contained in a one-paragraph email from internal counsel for KMJF to Mr. Wetmore asking him to "[p]lease work with Bruce to begin pulling together a cost of service you could defend in litigation".¹ In its earlier submissions, however, KMJF stated that " "[a]s for the retainer letter and instructions, as indicated in its response, KMJF considers those items to be subject to the solicitor-client and litigation privilege".² This implies that a</p>

¹ Exhibit B-22, pdf p. 16.

² Exhibit B-17, p. 19.

	<p>2018 property and depreciation amounts provided by KMJF, named "Jet Fuel Assets 2018_12 0202 incl DDA". This same property and depreciation data was used in the development of Schedule 5, Calculation of Depreciation and Amortization Rates to be Effective January 1, 2019, and Schedule 6, 2019 Forecast Plant in Service.</p> <ul style="list-style-type: none"> • Capital and capital percentages. For Appendix 1, Schedule 8 of the Application, Rate of Return on Rate Base, Mr. Wetmore relied upon cost of debt and capital structure percentages provided by KMJF, named "2018 KMI Cost of Debt" and "2018 KMI Cap Str". • Income taxes payable. For Appendix 1, Schedule 10 of the Application, Average Working Capital, Mr. Wetmore used KMJF's 2018 Balance Sheet as the source for his income taxes payable amount. • Capital cost allowance. For Appendix 1, Schedule 12 of the Application, Capital Cost Allowance, Mr. Wetmore relied upon capital cost allowance data provided by KMJF, named "CCA". • Forecast operating expense amounts. For Appendix 1, Schedule 15 of the Application, Summary of Operating Expenses, Mr. Wetmore relied upon fuel & power and property tax data provided by KMJF, supported by "2019KMJFFcst". For Schedule 16, Direct Field Expenses, Mr. Wetmore also relied upon amounts set forth in "2019KMJFFcst." For Schedule 17, A&G Costs, Mr. Wetmore relied upon data provided by KMJF, named "2019 G&A Costs" and "Income Stmt Jet Fuel Apr 19". For Schedule 18, Normalized Integrity Costs, Mr. Wetmore relied upon data provided by KMJF, named "2019 thru 2021 Jet Fuel Line (Integrity)." For Schedule 19, Normalized Rate Case Costs, Mr. Wetmore relied upon the data set forth in "Rate Case Costs." • Throughput. For Appendix 1, Schedule 20 of the Application, Historic Throughput, Mr. Wetmore relied upon the throughput data provided by KMJF as set forth 	<p>retainer letter exists, which KMJF has failed to produce or otherwise explain.</p> <p>In the Order, the Commission specifically stated that "while the Panel notes KMJF's position that it considers the retainer letter and instructions to be subject to privilege, the Panel agrees with VAFFC's submission that parties who file an expert report are deemed to waive privilege over these materials"³.</p> <p>KMJF should therefore be directed to comply with the Commission's direction by confirming that the materials provided to date constitute the entirety of the materials relied on by Mr. Wetmore and directions given to him or, if not applicable:</p> <ol style="list-style-type: none"> (i) providing all working papers in Mr. Wetmore's file; and (ii) providing any and all written instructions or direction given to Mr. Wetmore by KMJF in respect of the preparation of his report, including his retainer letter and other written directions.
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³ Exhibit A-18, pdf p. 13.

	<p>in "Jet Fuel Volumes 2012 to 2018."</p> <ul style="list-style-type: none"> • Abandonment Cost Estimate. For Appendix 1, Schedule 21 of the Application, Abandonment Cost Collection Mechanism, Mr. Wetmore relied upon the abandonment cost estimate developed by Environmental Liability Management Inc. ("ELM"). Also, the anticipated expenses associated with the investment of abandonment funds and management of the abandonment funds trust percentage were verbally provided by KMJF to Mr. Wetmore. <p>Specific further verbal instructions to Mr. Wetmore were provided during weekly scheduled calls between KMJF, Mr. Wetmore and KMJF's external legal counsel. For example, during these calls Mr. Wetmore was instructed to:</p> <ul style="list-style-type: none"> • implement the cost of service methodology used in the 2007 Toll Application for KMJF's Application; • calculate and rely on a three-year remaining economic life (2019 - 2021) for the KMJF assets; • rely on the BCUC's approved deemed capital structure for KMJF; • rely on KMJF's forecasted operating expenses to develop operating expenses for the Application; • normalize integrity costs and rate case costs, as set out in the Application; and • calculate and include in the Application an abandonment surcharge based on the ELM abandonment study over the remaining three-year economic life of the KMJF assets and the abandonment cost collection mechanism methodology established by the National Energy Board ("NEB") in RH-2-2008, as previously implemented by KMJF's affiliate, Kinder Morgan Cochin ULC. 	
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IR#	Information Request	KMJF Response	Deficiency
Commission Direction (22.1):			
KMJF must provide a full and better response to each of the components or the IR (a to i), including a schedule for all Direct Field Expenses costs <u>for each year from 2009</u> . Given that between 2015-16 and 2016-17, Direct Field Expenses increased by 38% and 45%, respectively, KMJF is directed to provide clear explanations for the change in Direct Field Expenses year over year. KMJF must provide an explanation in any instances where information cannot be provided. [emphasis added]			
22.1	Please provide specific details, including supporting documents, on the following Direct Field Expenses for each year dating back to 2007, as well as the test period:		
22.1 (c)	The costs of materials and supplies, and a justification for the 400% increase.	<p>Since at least 2008, the Rules and Regulations for the Jet Fuel Line (“Rules and Regs”) provides that “treated turbine fuel” means aviation turbine fuel conforming to the latest revisions of the Canadian General Standards Board, currently CAN 3.23-97 for Kerosine Types commonly called Jet A and Jet A-1. Under Rule 24 of the Rules and Regs, the Jet Fuel Line’s activities and filtering facilities at the Vancouver International Airport (the “Airport”) are utilized as required to ensure that only treated turbine fuel is delivered by the Jet Fuel Line in accordance with Rules 25 and 35 of the Rules and Regs.</p> <p>The Schedule 16 of the Application, Materials/Supplies/Parts/etc. reflects the filtration at Burnaby and at the Airport. KMJF projected that it would require 12 separator filter changes at Burnaby for \$6,060 each (for a total of \$72,720). These changes</p>	<p>Contrary to the Commission’s direction, KMJF has failed to provide any specific details or documentation regarding the costs of materials and supplies from 2009 to 2018.</p> <p>KMJF instead asserts: (i) “[p]rior to 2019, costs associated with this type of work were allocated in a different manner than in KMJF’s current Application” (which is the same reason that KMJF provided initially to justify its failure to provide details of costs prior to August 31, 2019, and which has been rejected);⁴ and (ii) that “this filtration work is a compliance cost for the operation of the Jet Fuel Line” (which may explain the need for KMJF to incur costs in this category, but does not provide any justification for the amount of the increase in costs).</p>

⁴ Exhibit B-13 at pdf p. 94.

	<p>include O-rings, sediments, and separator filters. In addition, KMJF forecasted 16 filter changes at the Airport for \$1,910 each (which includes caskets, O-rings, sediment, and separator filters). Furthermore, KMJF projected maintenance of meter tools, office supplies, and FRC inventories annually for approximately \$18,100. KMJF submits that these costs are reasonable and recurring and required for the compliant operation of the Jet Fuel Line.</p> <p>KMJF disagrees with VAFFC's characterization that there has been a 400% increase in costs of materials and supplies since the 2007 Application. Prior to 2019, costs associated with this type of work were allocated in a different manner than in KMJF's current Application. Furthermore, KMJF asserts that this filtration work is a compliance cost for the operation of the Jet Fuel Line.</p>	<p>KMJF should therefore be directed to comply with the Commission's direction by providing:</p> <ul style="list-style-type: none"> (i) Specific details and <u>documentation</u> regarding the costs of materials and supplies <u>from 2009 to 2018</u>; and (ii) A clear explanation of the costs of materials and supplies during 2009 to 2018 and any cost increases or decreases.
22.1 (d)	<p>A list of all outside services procured by KMJF in relation to the pipeline. For any outside services that exceed \$10,000, please include a list of contracts and contract values.</p> <p>Please see the attached <u>Appendix (Suppl.) VAFFC-KMJF 22.1.5</u>. The <u>Appendix (Suppl.) VAFFC-KMJF 22.1.5</u> lists the outside services of KMJF related to the Jet Fuel Line. Some of the contracts are confidential. KMJF will further review which contracts require being provided subject to confidentiality terms.</p> <p>KMJF will then provide on the public record all contracts that can be provided without compliance with confidentiality terms and will request confidential treatment of the contracts that are subject to confidentiality provisions.</p>	<p>"Outside Services" are one of the largest Direct Field Expenses, and it is important to obtain the direct historical cost information so that IRs can be asked on it in the normal course.</p> <p>In <u>Appendix (Suppl.) VAFFC-KMJF 22.1.5</u>, KMJF provides a "list of contracts and contractors related to 'Outside Services' set out in Schedule 16 of the Application that are expected to exceed \$10,000". However, KMJF has failed to provide any information relating to the years from 2009 to 2018, since Schedule 16 only relates to KMJF's forecast costs for 2019.</p> <p>Similarly, KMJF has not provided a list of <u>all</u> outside services it has procured in relation to the pipeline, as KMJF's response is limited to those contracts which are expected to exceed \$10,000, but VAFFC expects it can adequately remedy this deficiency through the pending IR process.</p>

			KMJF should be directed to comply with the Commission's direction by providing a list of contracts and contract values for any outside services that exceed \$10,000, for the years 2009 to 2018.
22.1 (h)	Details related to field major maintenance and supporting documents explaining what work was required and why it was required.	<p>Schedule 16 of the Application "Field Major Maintenance" reflected the following costs associated with: ROW Clearing and maintenance, Flood alerts, Cathodic Protection (Test leads, AC mitigation, Rectifier maintenance Ground bed replacement). Prior to 2019, costs associated with this type of work were allocated in a different manner than in KMFJ's current Application. Furthermore, KMFJ asserts that this type of work is a cost necessary for the operation of the Jet Fuel Line.</p>	<p>KMFJ lists general categories of costs included in the forecast "Field Major Maintenance" costs in Schedule 16, but, contrary to the Commission's direction, does not provide any details regarding the work which is required, any breakdown of costs between the various categories listed, any supporting documents, or any justification for why this work is required beyond a bare assertion that "this type of work is a cost necessary for the operation of the Jet Fuel Line". This is not an explanation regarding <u>why</u> the particular work was required that year (bearing in mind KMFJ's purported view that the economic life of the pipeline ends soon), but rather an unsupported assertion that the work is simply typically required.</p> <p>KMFJ has also failed to provide details or documentation related to field major maintenance <u>for the years 2009 to 2018.</u></p> <p>The only explanation KMFJ provides for this failure is that "[p]rior to 2019, costs associated with this type of work were allocated in a different manner than in KMFJ's current Application". However, the fact that costs associated with this type of work were previously categorized differently does not excuse KMFJ from complying with the Commission's direction to provide field major maintenance information for 2009 to 2018. As VAFFC has noted above, KMFJ appears to be aware of this fact, since, in its response to IR 22.1(a), KMFJ provided employee cost information for the years 2009 to 2018 despite the fact that employee cost information</p>

		<p>was included in a different category (A&G) for those years.⁵</p> <p>KMJF should be directed to comply with the Commission's direction by providing details related to field major maintenance from 2009 to 2019 and supporting documents explaining what work was required and why it was required.</p>
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⁵ Exhibit B-25, p. 3.

IR#	Information Request	KMJF Response	Deficiency
Commission Direction (23.1):			
<p>KMJF must provide a full and better response to all components of the IR (a to d) including a schedule for all A&G costs <u>for each year from 2009</u>. Given that between 2015-16 and 2016-17, A&G allocation increased by 34 percent and 10 percent, respectively, KMJF is directed to provide full and better responses for the change in A&G costs year over year. KMJF must provide an explanation in any instances where information cannot be provided. [emphasis added]</p>			
23.1	Please provide specific details, including supporting documents, on the following A&G Costs for each year dating back to 2007:		
(b)	A breakdown of the Labor expenses associated with each subgroup: Operations, Product Logistics, EHS, Operator Qualification Training, Tax, Insurance, IT, Accounting, Payroll, Human Resources. Please provide a list of any expenses in each subgroup that exceed \$10,000.	<p>The underlying accounting support is included in the attached <u>Appendix (Suppl.) VAFFC-KMJF 23.1.2 (confid)</u>. <u>Appendix (Suppl.) VAFFC-KMJF 23.1.2 (confid)</u> will be provided by KMJF under a separate letter, which letter will request confidential treatment of this information. This file presents the amount of labor allocated to KMJF for the period January 1, 2019 through April 30, 2019, by department. These 4-month amounts were annualized (i.e., multiplied by 3) and included in KMJF's Application. Kinder Morgan utilizes the Massachusetts Model ("Mass Model"), which is similar to the NEB allocation model used by Canadian entities to allocate General and Administrative type expenses. The Mass Model allocates General and Administrative expenses of the corporation to operating entities within the corporation. Costs incurred in departments that support the entire business operations are generally coded into an account on the parent company and allocated based on three factors. PP&E (plant in service), Revenue, and Direct Labor ratios are averaged and calculated as a percentage of the total</p>	<p>Contrary to the Commission's direction, KMJF has failed to provide a breakdown of the Labour expenses associated with each subgroup <u>for the years 2009 to 2018</u>. The details and documentation related to this category which KMJF has stated it will provide are exclusively related to the 2019 cost forecast.</p> <p>The only explanation KMJF provides for this failure is that "[p]rior to 2019, the allocation procedures followed the TMPLP Cost Allocation Study as filed with the NEB in 2002 and attached as <u>Appendix (Suppl.) VAFFC-KMJF 22.1.3</u>". However, the fact that these expenses were previously allocated according to a different procedure does not excuse KMJF from complying with the Commission's direction to provide a breakdown for the years 2009 to 2018. It should not be onerous for KMJF to provide details regarding each subgroup of costs.</p> <p>KMJF should therefore be directed to comply with</p>

		<p>for all operating entities and that average is used to allocate costs to the Jet Fuel Line each month. Prior to 2019 the allocation procedures followed the TMPLP Cost Allocation Study as filed with the NEB in 2002 and attached as <u>Appendix (Suppl.) VAFFC-KMJF 22.1.3.</u></p>	<p>the Commission's direction by providing a breakdown, for the years 2009 to 2018, of the Labor expenses associated with each subgroup: Operations, Product Logistics, EHS, Operator Qualification Training, Tax, Insurance, IT, Accounting, Payroll, Human Resources, as well as a list of any expenses in each subgroup that exceeded \$10,000 for those years.</p>
23.1 (c)	A list of Outside Services that exceed \$10,000. Please include a list of contracts and contract values for amounts in excess of \$10,000. Please also explain which Outside Services are captured in Schedule 16 compared to Schedule 17.	<p>During the period of January 1, 2019 through April 30, 2019, KMJF only had one Outside Service expense that exceeded \$10,000 in Schedule 17 of the Application. This Outside Service was related to allocated legal fees paid to a third-party legal firm that assists KMJF's parent company with its annual filings with the Securities and Exchange Commission (for a total of \$52,855 allocated to KMJF during January 1, 219 through April 30, 2019). None of the other Outside Services individually exceeded \$10,000. KMJF calculated the Outside Services in Schedule 17 of the Application based on actual allocated outside service expense for the period January 1, 2019 through April 30, 2019, which was then annualized (i.e., multiplied by 3). Prior to 2019, as shown in <u>Appendix (Suppl.) VAFFC-KMJF 22.1.4</u>, "Outside Services" was not a category contained in A&G.</p>	<p>Contrary to the Commission's direction, KMJF has failed to explain which Outside Services are captured in Schedule 16 compared to Schedule 17. Further, KMJF has failed to comply with the Commission's direction to provide a list of Outside Services that exceed \$10,000 for the years 2009 to 2018. The fact that, prior to 2019, "Outside Services" was not a category contained in A&G does not excuse KMJF from complying with the Commission's direction. KMJF should provide the relevant historical data for those "Outside Services" that correspond to the current category from 2009 to 2018.</p> <p>KMJF should therefore be directed to comply with the Commission's direction by providing:</p> <ul style="list-style-type: none"> (i) a list of Outside Services that exceed \$10,000, and a corresponding list of contracts and contract values, for the years 2009 to 2018; and (ii) an explanation of which Outside Services are captured in Schedule 16 compared to Schedule 17.