


RESOLUTION

NO. R-15-194

CITY HALL: May 14, 2015

BY:  COUNCILMEMBERS WILLIAMS, ^{88A}HEAD, GUIDRY, BROSSETT AND GRAY

JOINT APPLICATION OF
ENTERGY NEW ORLEANS, INC. AND ENTERGY
LOUISIANA, LLC REQUESTING APPROVAL OF THE
SALE OF ELECTRIC UTILITY OPERATIONS AND
CERTAIN ASSETS SERVING THE FIFTEENTH WARD
OF THE CITY OF NEW ORLEANS AND RELATED RELIEF

DOCKET NO. UD-14-02
RESOLUTION AND ORDER APPROVING AGREEMENT IN PRINCIPLE
REGARDING THE TRANSFER OF ENTERGY LOUISIANA LLC'S ALGIERS
ELECTRIC UTILITY ASSETS TO ENTERGY NEW ORLEANS INC.

WHEREAS, pursuant to the Constitution of the State of Louisiana and the Home Rule Charter of the City of New Orleans ("Charter"), the Council of the City of New Orleans ("Council") is the governmental body with the power of supervision, regulation and control over public utilities providing service within the City of New Orleans; and

WHEREAS, pursuant to its powers of supervision, regulation and control over public utilities, the Council is responsible for fixing and changing rates and charges of public utilities and making all necessary rules and regulations to govern applications for the fixing and changing of rates and charges of public utilities; and

WHEREAS, Entergy New Orleans, Inc. ("ENO") is a public utility providing electric service to approximately 167,100 retail customers in all of New Orleans, except the Fifteenth Ward ("Algiers"), and gas service to all of New Orleans; and

WHEREAS, Entergy Louisiana, LLC ("ELL") provides electric service to approximately 22,000 retail customers in the Fifteenth Ward of the City of New Orleans, that is, Algiers, which

is located on the west bank of the Mississippi River, subject to the jurisdiction of the Council;
and

WHEREAS, as of December 31, 2014, ELL furnishes electric service to approximately 654,400 retail electric customers located outside of the City of New Orleans, subject to the jurisdiction of the Louisiana Public Service Commission ("LPSC"); and

WHEREAS, on March 28, 2013, ELL filed the Application for Authority to Change Rates, Approval of Formula Rate Plan and for Related Relief for Operations in Algiers, which was docketed as Council Docket No. UD-13-01 ("Algiers Rate Case"); and

WHEREAS, in Resolution R-14-278 dated July 10, 2014, the Council approved an agreement in principle ("Algiers Rate Case Settlement") resolving all issues in the Algiers Rate Case; and

WHEREAS, the Algiers Rate Case Settlement provided for a base rate increase to be phased in over the period 2014 through 2017 in equal parts and a Formula Rate Plan ("FRP") requiring evaluation reports to be filed for evaluation periods 2014 through 2017; and

WHEREAS, the Algiers Rate Case Settlement also provided that ELL shall seek approval to transfer its Algiers electric service operations to ENO; and

WHEREAS, on October 30, 2014, ELL and ENO (sometimes collectively referred to as the "Companies") filed with the Council their Joint Application of Entergy New Orleans, Inc. and Entergy Louisiana, LLC Requesting Approval of the Sale of Electric Utility Operations and Certain Assets Serving the Fifteenth Ward of the City of New Orleans and Related Relief ("Joint Application"), which sale is referred to as the "Algiers Transaction"; and

WHEREAS, the Joint Application included the Direct Testimonies of Charles L. Rice, Jr., Chris E. Barrilleaux, Seth E. Cureington, Kenneth F. Gallagher, Phillip B. Gillam, Paul J. Girard, III, Charles W. Long, Melonie P. Stewart, and Orlando Todd; and

WHEREAS, the Council established Docket No. UD-14-02 to consider the Companies' Joint Application and made the Companies and the Council Advisors parties to the docket and no other persons intervened in the proceeding; and

WHEREAS, the Council Advisors propounded six sets of data requests, conducted a technical conference, and performed a physical inspection of ELL's transmission and distribution assets in Algiers; and

WHEREAS, on March 16, 2015, the Council Advisors filed the Direct Testimonies of Joseph A. Vumbaco, P.E.; Victor Prep, P.E.; James M. Proctor; Joseph W. Rogers, P.E.; Phillip J. Movish; and Byron S. Watson, CFA; and

WHEREAS, on September 30, 2014, ELL and Entergy Gulf States Louisiana, L.L.C. ("EGSL") filed a "Joint Application with the LPSC for approval of a "Business Combination" of the two companies ("ELL-EGSL Business Combination "); and

WHEREAS, on November 6, 2014, ELL filed with the Council its Application for Approval of Business Combination and for Related Relief; and

WHEREAS, the Council established Docket No. UD-14-03 for the limited purpose of receiving informational filings relative to the Business Combination and to monitor the proceeding at the LPSC on a limited basis, recognizing that should the Algiers Transaction be effectuated prior to the Business Combination, additional Council review could cease; and

WHEREAS, on May 7, 2012, ENO and the Council's Advisors entered into an Agreement in Principle ("Algiers Transaction AIP"), which was filed at the Council in this docket.

WHEREAS, while the Algiers Transaction AIP itself should be consulted for a full and complete understanding of the agreement, some of the principal provisions of the Algiers Transaction AIP are set forth below:

Rate Plan

1. The transaction will not result in an immediate increase in base rates. ELL (and ENO post-transfer) are authorized to continue implementation of the four-year phase-in of the increase in non-fuel revenue collected from customers provided for in the Algiers Rate Case Settlement. ELL (and ENO post-transfer) shall not be required to file any annual Formula Rate Plan Evaluation Reports required under the Algiers Rate Case Settlement, including the filing that would have been due May 15, 2015 for Evaluation Period 2014. ELL Rider EFRP-1 shall be removed from ELL's schedule of riders.
2. Except as otherwise provided in Paragraph 12 of the Algiers Transaction AIP, following consummation of the Algiers Transaction, ENO will not initiate and the Council shall not take any base rate action specific to Legacy-ENO or Algiers customers requesting any changes to base rates set forth in existing Legacy-ENO or Algiers base rate schedules, prior to ENO's filing a full cost of service study based on combined ENO operations on both the east bank and west bank of the Mississippi River (the "Combined Rate Case"). The Combined Rate Case shall not be submitted to the Council prior to the first quarter of 2018 and shall be based on a 12-month historical test year (Period I) ended December 31, 2017.

3. To the extent that Special Cost Recovery Items described in Paragraph 4.F. of the Algiers Transaction AIP have not been fully amortized at the time that the Combined Rate Case is filed, subject to the conditions set forth in the Algiers Rate Case Settlement, such items shall be eligible for inclusion in ENO's test year revenue requirement in the Combined Rate Case.
4. The base "rate freeze" described in Paragraph 8 of the Algiers Transaction AIP is with respect to base rates and excludes changes in the rates of existing riders and proposed riders currently pending before the Council (including, but not limited to, the fuel adjustment clause, environmental and/or energy efficiency-related riders, proposed securitization riders pending in CNO Docket UD-14-01 Phase II and the proposed capacity rider pending in Council Docket UD-15-01).

Algiers Transaction Implementation

1. Transaction Timing – The Algiers Transaction AIP provides that Algiers Transaction shall close prior to the close of the ELL-EGSL Business Combination in order that accumulated deferred income taxes ("ADIT") associated with the Algiers Assets identified on ENO's Exhibit OT-2 (as may be updated in connection with the Balance Sheet Compliance filing described below) can be transferred to ENO. The parties recommend that Council approval of the Algiers Transaction be contingent upon the Algiers Transaction closing prior to the close of the ELL-EGSL Business Combination. As such, the Council Advisors recommend that the Council provide its notice of non-opposition to the ELL-EGSL Business Combination presented in Council Docket UD-14-03 as part of any acceptance of the Algiers Transaction AIP in the instant docket.

2. Transaction Steps – The steps to effectuate the Transaction shall be as depicted on Exhibit OT-1 to the Direct Testimony of Orlando Todd filed in this docket.
3. Identification and Valuation of Algiers Assets to be Transferred – The transfer of assets to accomplish the Transaction shall be in accordance with the methodology presented in Orlando Todd's Direct Testimony at pages 4-21. The methodology to be applied to ELL's accounting data as of the closing date of the Algiers Transaction and is summarized as follows:
 - a. ELL will transfer its transmission and distribution plant physically located in Algiers to ENO. Such transmission and distribution plant will include the Holiday and Lower Coast substations and the aerial portion of the Gretna-Holiday-Conquest transmission line and the aerial portion of the Berhman-Lower Coast-Packenham transmission line on the west bank of the Mississippi River located in Algiers and will also include fifty percent of the underground transmission river crossing.
 - b. Valuation of the transmission plant transferred shall be based on plant accounting records for the specific transmission assets transferred. After the Algiers Transaction, ENO will be responsible for fifty percent of the operation and maintenance expenses associated with the underground transmission river crossing.
 - c. Valuation of mass property distribution plant transferred will be calculated by applying the distribution plant allocation factors derived for operations in Algiers to ELL's distribution plant account balances and used in the 2013 Algiers Rate Case (Council Docket UD-13-01).

4. Accumulated Depreciation – The method for determining the amount of accumulated depreciation to be transferred by ELL will follow the method used to quantify the gross asset value of the related asset. ENO's existing depreciation rates will continue to be used for all plant, including plant transferred to ENO in the Algiers Transaction, after the Algiers Transaction.
5. ADIT - The ADIT on ELL's books allocable to or associated with the Algiers Assets, including any related casualty loss ADIT and Algiers Issac-related ADIT will be recorded on the books of ENO. In addition, an ADIT asset resulting from the step-up in tax basis of the Algiers Assets will be recorded on the books of ENO. ENO will finance a portion of the purchase price through an intercompany note payable for the amount of the ADIT balance related to the step-up in tax basis ADIT of the Algiers Assets. In future ratemaking proceedings, the deferred tax asset associated with the step-up in tax basis (i.e., ADIT-Step-Up) of the Algiers Assets shall be excluded from the determination of ENO's rate base and the related intercompany note payable shall be excluded for all ratemaking purposes. Such treatment shall be non-precedential consistent with Paragraph 28 of the Algiers Transaction AIP, and the Council reserves its rights with respect to the ratemaking treatment in future rate proceedings of any ADIT liabilities subject to FASB Interpretation No. 48.
6. New Metering Equipment – New metering equipment will be installed by ELL prior to the Transaction closing date in order to facilitate ENO providing electric service to the Algiers customers. This metering equipment will be included in the Plant in Service balances transferred to ENO.

7. Council-approved Special Cost Recovery Items – Pursuant to Paragraph 4.F of the Algiers Transaction AIP, certain "Special Cost Recovery Items" created as a result of Council authorization in the Algiers Rate Case will be transferred to the intermediary Algiers Subsidiary and ENO as appropriate. Those "Special Cost Recovery Items" are as follows: a) Hurricanes Katrina and Rita Deferred Storm Costs; b) Rate Case Expense Deferrals; c) the Human Capital Management Deferral; d) the Little Gypsy Repowering Project; and e) the New Nuclear Deferral. The intermediary Algiers Subsidiary and ENO have the right to recover from Algiers customers these "Special Cost Recovery Items" under the same terms that ELL was authorized to recover these items as a result of the settlement of the 2013 Algiers Rate Case. Following the close of the Algiers Transaction, phased-in base rates in Algiers shall continue to provide for the recovery of these costs.
8. Algiers Hurricane Isaac Storm Recovery Costs – Paragraph 5 of the Joint Agreement in Principle filed by ENO, ELL and the Advisors on December 17, 2014 in Council Docket No. UD-14-01 and approved by Council Resolution R-15-17 authorized ELL to establish a regulatory asset in the amount of \$4.9 million for capital and deferred O&M costs incurred in connection with Hurricane Isaac. The regulatory asset shall be included in the Algiers Assets that are transferred to the Algiers Subsidiary and likewise will be included in the purchase price of the Transaction.
9. SFAS No. 109 Regulatory Assets and Liabilities – ELL will transfer the SFAS No. 109 regulatory assets and liabilities associated with the Algiers Assets.
10. External Transaction Expense Deferral – The Companies' Joint Application estimates that ELL shall incur an estimated \$4.2 million in external transaction expenses in connection with gaining approval of and effectuating the Algiers Transaction. ENO shall:

i) reimburse ELL for one-half of the external transaction expenses incurred by ELL; ii) defer the transaction expense incurred, and iii) accrue carrying costs on the amount at the Louisiana Judicial Interest Rate at the time of the Transaction's closing. Such amount shall be recoverable in the Combined Rate Case as discussed above.

11. Algiers Storm Reserve – Pursuant to paragraph 39 of the Agreement in Principle settling the Algiers Rate Case (Council Docket UD-13-01), ELL is accruing storm reserve funding at the annual rate of \$219,168 through base rates. As of the month following the Algiers storm reserve achieving a zero balance, the accrual of the Algiers storm reserve shall cease, and a subsequent accrual at the same annual rate of \$219,168, as provided for in the same Algiers base rates, shall be applied (i.e., credited) to the transaction expense deferral balance, and such application shall continue until such time as the Council may establish new base rates as part of the Combined Rate Case.

12. Accounts Receivable – ELL's Algiers accounts receivable amounts (billed and unbilled) will be transferred to ENO as of the date of the Transaction's closing pursuant to the methodology presented in the Companies' discovery response to Advisors' CNO 1-5.

Purchase Price and Financing

1. The purchase price is the difference between the net book value of the assets and the liabilities to be transferred, excluding all ADIT accounts (i.e., Accounts 190, 282, and 283) of the Algiers Subsidiary.
2. The purchase price will be satisfied through a combination of cash and an intercompany payable due to ELL from ENO. The intercompany payable will be in an amount equal to the tax-basis step-up ADIT of the transferred Algiers Assets, which ADIT will be recorded in Account 190 on ENO's books. Both the intercompany payable and the tax-basis step-up ADIT shall be excluded for all ratemaking purposes.
3. ENO proposes to obtain the cash required by relying upon limited short-term borrowings, long-term debt, and an equity contribution. The weighting of long-term debt and equity is expected to be approximately equal so that ENO's capital structure after the Algiers Transaction is substantially similar to ENO's capital structure prior to the Algiers Transaction; and

WHEREAS, the Companies have agreed to specific Accounting Compliance Filing requirements that will provide the Council with the necessary information to monitor the progress of the Algiers transaction; and

WHEREAS, the parties have agreed to work together to: (1) develop a revised fuel adjustment clause ("FAC") rider that will be implemented on a geographically-specific basis consistent with the methodology described on pp. 7-10 of the Direct Testimony of Chris E. Barrilleaux; (2) develop a combined Environmental Adjustment Clause ("EAC") that will be implemented on a blended basis for Legacy ENO and Algiers customers consistent with the

methodology described on p. 12 of the Direct Testimony of Chris E. Barrilleaux; and (3) establish a consensual methodology to support billing of separate MISO Riders for legacy ENO customers and Algiers customers allocated from the combined ENO operations. The resulting rate schedules are to be filed for Council consideration and are expected to become effective for bills rendered on and after the first billing cycle of September 2015; and

WHEREAS, the Council's prior authorization to recover Lost Contribution to Fixed Costs ("LCFC") and performance-based incentives resulting from the Algiers Energy Smart program shall be transferred to ENO. As a result of the termination of ELL's (and of ENO's post-transfer) obligation to file annual FRP Evaluation reports for operations in Algiers, such amounts shall be recovered via the fuel adjustment clause rather than the Algiers FRP and shall commence following validation of appropriate amounts for recovery based on ENO's submission of the calculation of the LCFC and incentives to the Council; and

WHEREAS, the parties have agreed that during the period after consummation of the Algiers Transaction and prior to the filing of the Combined Rate Case, ENO may experience a specific action, event, or circumstance, including those beyond the control of the Company, that results in an exceptional cost increase or decrease. Should ENO experience such an exceptional increase or decrease in costs, excluding costs recovered via the Fuel Adjustment Clause and other applicable riders, having a revenue requirement effect exceeding \$3.2 million on a total Company basis, including but not limited to, changes in revenue requirement associated with any Council-approved capacity addition, including purchased power contracts determined by the Council to be in the public interest, major storms/weather events of the type identified as Triggering Weather Events in Council Docket UD-14-01, and nuclear decommissioning, then the Company may initiate a filing with the Council seeking consideration of whether a mechanism

for recovery or return of such exceptional cost increases or decreases is appropriate. Such Council consideration may take into account ENO's overall financial health/performance, including but not limited to its earned return on equity for the most recent calendar year ending December 31; and

Algiers PPA

WHEREAS, in order to provide sufficient electric generation to meet the needs of the Algiers customers, the Parties recommend that the Council approve ENO's purchase from ELL a 1.84% "slice of the System" capacity and associated energy through the Algiers Purchased Power Agreement ("Algiers PPA") substantially in the form of Attachment 1 of the Algiers Transaction AIP and will be sourced from ELL's resources listed in Attachment A to Attachment 1 of the Algiers Transaction AIP ("Designated Generating Units"); and

WHEREAS, ENO's 1.84% allocated percentage shall remain fixed over the term of the Algiers PPA. The Companies have agreed to seek FERC approval to reflect the effect of the Algiers Transfer on each Company's load for purposes of ENO's and ELL's responsibility ratio as of the date of the Algiers Transaction; and

WHEREAS, the proposed Algiers PPA will have a life-of-unit term; however, upon the retirement of a Designated Generating Unit included in the Algiers PPA, ENO's obligation to provide recovery for any costs associated with that DGU will cease; and

WHEREAS, for ratemaking purposes, the non-fuel costs associated with Ninemile 6 are not included in the proposed Algiers PPA and shall be recovered as provided in Paragraph 10 of the Algiers Transaction AIP; and

Pending Federal Energy Regulatory Commission Proceedings

WHEREAS, the parties note that there are multiple unresolved Federal Energy Regulatory Commission ("FERC") dockets concerning the Entergy System Agreement. The parties have agreed that if the resolution of a FERC docket results in payments by ENO or receipts to ENO after the Algiers Transaction but before the conclusion of the Combined Rate Case, notwithstanding any other provision of the Algiers Transaction AIP, ENO shall initiate a filing with the Council to recover the payments from retail customers or refund the receipts to retail customers; and

WHEREAS, there are also multiple unresolved FERC dockets concerning the Entergy System Agreement. If the resolution of a FERC docket concerns transactions by ELL prior to the Algiers Transaction and results in payments by ELL or receipts to ELL after the Algiers Transaction, it will be necessary that a determination be made by the Council regarding the allocation of such payments or receipts to Algiers customers. Additionally, notwithstanding any other provision of the Algiers Transaction AIP, ENO shall initiate a filing with the Council to recover the Algiers allocated payments from the Algiers customers or refund the Algiers allocated receipts to Algiers customers.

Franchises/Indeterminate Permits

WHEREAS, the Algiers Transaction AIP provides that ENO shall be made an additional grantee under the indeterminate permit/franchise granted to ELL's predecessor, Louisiana Power & Light Company, to provide electric service throughout the Fifteenth Ward of the City of New Orleans. In connection therewith, any provision(s) contained in the indeterminate permit/franchise that would impede ENO's ability to provide utility service to all of the City of

New Orleans would need to be removed. Further, the modified indeterminate permit/franchise should require ENO to pay the street-use franchise fee specified in Ordinance 1444 in connection with its sale of electrical energy in Algiers until otherwise ordered. The Parties recommend that ordinances, in the form provided in Attachment 2 in globo to the Algiers Transaction AIP, be submitted for full consideration sufficiently in advance to permit an effective date of September 1, 2015.

Miscellaneous Provisions

WHEREAS, the Algiers Transaction AIP incorporated several miscellaneous issues agreements regarding:

1. the waiver of the specific review under Resolution R-01-676 in favor of the more comprehensive review undertaken in this proceeding by the Council's Advisors;
2. the waiver of the Minimum Filing Requirements set forth in Chapter 158, Division 1, Section 158-41, et seq., of the New Orleans City Code;
3. the Algiers Transaction AIP reflects a compromise, settlement, and accommodation among the signatories and the terms and conditions herein are interdependent. All actions by the signatories contemplated or required by this AIP are conditioned upon Council action consistent with this AIP.
4. except as otherwise expressly provided for herein, nothing in this AIP is intended to alter the terms of requests currently pending in other proceedings before the Council or settlement agreements that have been previously approved by the Council.
5. the Parties and the Council agree to support filings made to obtain other regulatory approvals necessary to implement this Agreement and the Algiers

Transaction subject to the conditions provided for herein. Furthermore, the Parties and the Council agree to appear as party litigant(s) in support of the Agreement in any forum in which the efficacy, propriety, legality or enforceability of any provision of the agreement is challenged by anyone, and the Parties and the Council shall actively defend the Agreement against any such challenge, whether such challenge occurs in a regulatory forum or otherwise.

6. except as otherwise expressly provided for herein, no Party shall be deemed to have approved, accepted, agreed to, or consented to any ratemaking or other legal principle or policy, and, except as otherwise expressly provided for herein, nothing in this AIP should be considered precedent for ratemaking, legal or policy purposes.

Ratification

WHEREAS, the Companies plan to present and recommend the acceptance and approval of the Agreement in Principle to their respective Chief Executive Officer/President. The Council's Advisors plan to present and recommend adoption of this Agreement in Principle to the Council. This Agreement in Principle is non-binding, and cannot be implemented without (1) the Companies obtaining acceptance and approval from their respective Chief Executive Officer/President, which acceptance and approval has been obtained as reflected in the Algiers Transaction AIP filed by the Companies on May 7, 2015; and (2) the Council adopting a Resolution implementing the terms of this Agreement in Principle; and

WHEREAS, on the basis of the record before the Council and the agreement between the Companies and the Council's Advisors, the Council wishes to approve the Algiers Transaction AIP; now therefore:

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NEW ORLEANS

THAT:

1. The Algiers Transaction AIP filed by the Companies on May 7, 2015 in Docket UD-14-01 is supported by the only parties to this proceeding, the Companies and the Advisors, and therefore, on the basis of the record before us, we find that it is just, reasonable and in the public interest. Accordingly, the Algiers Transaction AIP is approved without modification.
2. As provided for in Paragraph 2 of the Algiers Transaction AIP, the Algiers Transaction shall close prior to the ELL-EGSL Business Combination presented in Docket UD-14-03 in order that the Algiers Transaction may occur on a tax-deferred basis. As such, the Council expressly recognizes its non-opposition to the ELL-EGSL Business Combination.
3. ENO's request to purchase 1.84% of the capacity and associated energy from ELL through the Algiers PPA is granted.
4. ENO shall make a compliance filing on or before July 1, 2015 to allow for Council consideration of the revised FAC, EAC, Ninemile 6 and MISO Riders and all other such changes for bills to be rendered on and after the first billing cycle of September 2015 as discussed herein.
5. Consistent with our discussion above, on or before the last day of the third calendar month following the month that the Algiers Transaction closes, ENO shall make the Accounting Compliance Filing with the Council providing the details of the application of the methodology for identifying, valuing, and accounting for the transfer of the Algiers Assets from ELL to ENO. Such filing would include

sufficient detail to replicate the computations and include all assumptions, data, and formulae necessary to do so, including electronic spreadsheets with formulae intact.

6. The Accounting Compliance Filing will be subject to a 60-day review whereby the Council's Advisors will evaluate, among other things the financing used by ENO for the Algiers Transaction. ENO will make available knowledgeable personnel to assist in the evaluation, provide responses to written data requests within 15 days of their delivery to ENO, and participate in any needed depositions. Upon the conclusion of the 60-day review period, any party may submit a filing identifying specific issues, if any, regarding the compliance filing. To the extent that there are issues between the Parties as to whether the Algiers Transaction complies with the Council's authorization, the Parties agree that they will negotiate in good faith to resolve those issues. The resolution process as to these issues shall be completed by no later than six months after the compliance filing is submitted.
7. If at the end of the six-month period, there are no unresolved issues with respect to the Accounting Compliance Filing, the Accounting Compliance Filing shall be approved in a final decision to be issued as soon as practical by the Council. In the event some issues cannot be resolved within six months after the Accounting Compliance Filing, then the Council may establish an expedited procedural schedule so that the Council can issue a final decision on the Accounting Compliance Filing within 120 days of the end of the initial six-month period.

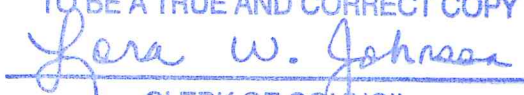
THE FOREGOING RESOLUTION WAS READ IN FULL, THE ROLL WAS CALLED ON THE ADOPTION THEREOF AND RESULTED AS FOLLOWS:

YEAS: Brossett, Cantrell, Gray, Guidry, Head, Ramsey, Williams - 7

NAYS: 0

ABSENT: 0

AND THE RESOLUTION WAS ADOPTED.

THE FOREGOING IS CERTIFIED
TO BE A TRUE AND CORRECT COPY

CLERK OF COUNCIL