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OFFICE OF THE
SECRETARY

MURIEL BOWSER
MAYOR JUL 10 2017

The Honorable Phil Mendelson
Chairman
Council of the District of Columbia
1350 Pennsylvania Avenue, N.W., Suite 504
Washington, DC 20004

Dear Chairman Mendelson:

Enclosed for consideration by the Council is a proposed bill entitled the "Union Market Tax Increment Financing Act of 2017."

In October 2009, the Council of the District of Columbia officially adopted the Office of Planning's Florida Avenue Market Small Area Plan ("FAMS"). The Small Area Plan set forth the vision for future redevelopment and encouraged investment in a District effort to revitalize the 45 acres now commonly referred to as the Union Market district and promotes strong connections to neighboring Gallaudet University. Based on approved and upcoming Planned Unit Developments ("PUDs"), there is the potential for approximately 4 million square feet to break ground in the next few years. This will produce hundreds of affordable housing units, significant tax revenue, and hundreds of jobs. In order to realize this vision set forth in the FAMS of a truly integrated, transit accessible, dynamic, mixed-use development, the Union Market Coalition ("the Coalition") submitted an application to fund infrastructure and parking improvements.

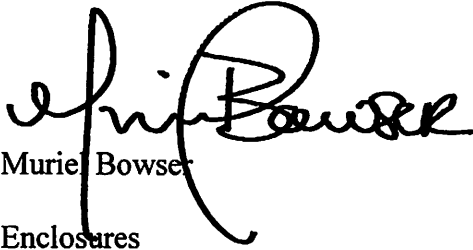
The attached legislation proposes tax increment financing (TIF) in the aggregate amount of \$82.4 million to support these necessary components of the project. Of this total sum, \$46.4 million will be issued as a TIF note to the Coalition to support needed infrastructure, including wet and dry utilities, streetscaping, and related design and development costs. \$36 million will be issued as a TIF bond to fund necessary retail parking pools in the TIF area. Given the requirements of regional retailers, the limited existing parking, the historic designation of the 'central spine' of the Union Market district, and the limited number of development parcels that can facilitate efficient parking garages to service retail throughout the district, the TIF bond would fund construction of needed supplemental parking.



The DC Council has passed multiple bills in support of a similar TIF, including the Union Market District TIF Act of 2015 and the recently approved Union Market District TIF Amendment Act of 2017.


As always, I am available to discuss any questions you may have regarding this legislation. I look forward to prompt and favorable consideration of this legislation.

Sincerely,

A handwritten signature in black ink, appearing to read "Muriel Bowser". The signature is written in a cursive style with a large, looping initial "M".

Muriel Bowser

Enclosures


Chairman Phil Mendelson
at the request of the Mayor

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A BILL

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

Chairman Phil Mendelson, at the request of the Mayor, introduced the following bill,
which was referred to the Committee on _____.

To authorize the issuance of tax increment financing bonds to support certain infrastructure and site costs for a portion of the land located within the Union Market area.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Union Market Tax Increment Financing Act of 2017”.

Sec. 2. Definitions.

For the purposes of this act, the term:

(1) “Authorized Delegate” means the Deputy Mayor for Planning and Economic Development, the Chief Financial Officer, the Treasurer, or any officer or employee of the executive office of the Mayor to whom the Mayor has delegated any of the Mayor’s functions under this act pursuant to section 422(6) of the Home Rule Act.

(2) “Available Increment” shall have the same meaning as set forth in the Reserve Agreement.

(3) “Available Real Property Tax Revenues” means the revenues resulting from the imposition of the tax provided for in Chapter 8 of Title 47 of the District of Columbia Official Code, inclusive of any penalties and interest charges, exclusive of the

26 special tax provided for in section 481 of the Home Rule Act pledged to payment of
27 general obligation indebtedness of the District.

28 (4) "Available Sales Tax Revenues" means the revenues resulting from the
29 imposition of the tax under Chapter 20 of Title 47 of the District of Columbia Official
30 Code, including penalty and interest charges, exclusive of the portion thereof required to
31 be deposited in the Washington Convention Center Fund established pursuant to section
32 208 of the Washington Convention Center Authority Act of 1994, effective September
33 28, 1994 (D.C. Law 10-188; D.C. Official Code § 10-1202.08), and any amounts to be
34 made available to the Washington Metropolitan Transit Authority pursuant to section
35 7101 of the Fiscal Year 2018 Budget Support Act of 2017, approved on first reading on
36 May 30, 2017 (engrossed version of Bill 22-244) and section 2 of the Stable and Reliable
37 Source of WMATA Revenues Act of 1982 (D.C. Law 4-103; D.C. Official Code 9-
38 1111.15(b)(2)(A)).

39 (5) "Available Tax Increment" means the sum of the Available Sales Tax
40 Revenues and Available Real Property Tax Revenues generated in the Union Market TIF
41 Area in any fiscal year of the District minus the sum of Available Sales Tax Revenues
42 and Available Real Property Tax Revenues generated in the Union Market TIF Area in
43 the applicable base year.

44 (6) "Bond Counsel" means a firm or firms of attorneys designated as bond
45 counsel from time to time by the Mayor.

46 (7) "Bonds" means the District of Columbia revenue bonds, notes, or other
47 obligations (including refunding bonds, notes, and other obligations), in one or more
48 series, authorized to be issued pursuant to this act.

49 (8) “Chairman” means the Chairman of the Council of the District of
50 Columbia.

51 (9) “Chief Financial Officer” means the Chief Financial Officer established
52 by section 424(a)(1) of the Home Rule Act.

53 (10) “Closing Documents” means all documents and agreements, other than
54 Financing Documents, that may be necessary and appropriate to issue, sell, and deliver
55 the bonds, and includes agreements, certificates, letters, opinions, forms, receipts, and
56 other similar instruments.

57 (11) “Council” means the Council of the District of Columbia.

58 (12) “Debt Service” means principal, premium, if any, and interest on the
59 bonds.

60 (13) “Development Costs” has the same meaning as in section 2(13) of the Tax
61 Increment Financing Authorization Act of 1998, effective September 11, 1998 (D.C. Law
62 12-143; D.C. Official Code § 2-1217.01(13)).

63 (14) “Development Sponsor” means Union Market Coalition, LLC, qualified to
64 do business in the District of Columbia, or any other entity that undertakes the
65 development of the project with the approval of the Mayor.

66 (15) “District” means the District of Columbia.

67 (16) “Financing Documents” means the documents, other than Closing
68 Documents, that relate to the financing or refinancing of transactions to be effected
69 through the issuance, sale, and delivery of the bonds, including any offering document,
70 and any required supplements to any such documents.

71 (17) "Home Rule Act" means the District of Columbia Home Rule Act,
72 approved December 24, 1973 (87 Stat. 774; D.C. Official Code § 1-201.01 et seq.).

73 (18) "Project" means the financing, refinancing, or reimbursing of
74 Development Costs incurred for construction of infrastructure and parking facilities
75 within the Union Market TIF Area and adjoining public space.

76 (19) "Reserve Agreement" means that certain Reserve Agreement, dated as of
77 April 1, 2002, by and among the District, Wells Fargo Bank Minnesota, N.A., and
78 Financial Security Assurance, Inc.

79 (20) "TIF" means tax increment financing.

80 Sec. 3. Creation of the Union Market TIF Fund.

81 (a) There is established as a nonlapsing fund the Union Market TIF Fund. The Chief
82 Financial Officer shall deposit into the Union Market TIF Fund the Available Tax Increment and
83 any other taxes or fees specifically designated by law for deposit in the Union Market TIF Fund.

84 (b) The Mayor may pledge and create a security interest in the funds in the Union
85 Market TIF Fund, or any sub-account within the Union Market TIF Fund, for the payment of
86 debt service on the bonds without further action by the Council as permitted by section 490(f) of
87 the Home Rule Act. The payment of debt service shall be made in accordance with the
88 provisions of the Financing Documents entered into by the District in connection with the
89 issuance of the bonds.

90 (c) If, at the end of any fiscal year of the District, the balance of cash and investments
91 in the Union Market TIF Fund exceeds the amount of debt service (including prepayment of
92 principal and interest), reserves on any bonds, and any approved bond-related administrative
93 expenses during the upcoming fiscal year, 50% of shall be used to prepay the principal of the

94 bonds and the remaining 50% of the excess shall be transferred to the unrestricted balance of the
95 General Fund of the District of Columbia.

96 Sec. 4. Creation of the Union Market TIF Area.

97 (a) There is created a TIF area designated as the Union Market TIF Area. The Union
98 Market TIF Area is defined as follows:

99 (1) Lots 0001, 0002, and 0003 in Square 3594; Lots 0003, 0007, 0822, 0827,
100 7013, 7006, 0808, 0823, 0824, 0825, 0826, 0827, 0828, 7006, 7007, 7008, 7009, 7010,
101 7011, 7012, and 7013 in Square 3587; Lots 0004, 0015, 0016, 0017, 0018, 0019, 0020,
102 0021, 0022, 0025, 0801, 0802, and 0803 in Square 3588; Lots 0003, 0008, 0009, 0010,
103 0011, 0012, 0023, 0024, 0025, 0026, 0027, 0028, 0029, 0030, 0031, 0032, 0033, 0034,
104 0035, 0036, 0049, 0050, 0051, 0052, 0804, 0805, 0806, 0807, 0808, and 0809 in Square
105 3589; Lots 0001, 0002, 0003, 0004, 0005, 0006, 0010, 0011, 0013, 0014, 0800, 0801, and
106 0802 in Square 3590; Lots 0002, 0003, 0004 and 0800 in Square 3591; Lots 0001, 0002,
107 0006, 0007, 0008, 0009, 0010, 0011, 0012, 0013, 0014, 0015, 0016, 0017, 0018, 0019,
108 0020, 0021, 0022, 0023, 0024, 0802, and 0803 in Square 3592; and Lots 0028, 0030,
109 0034, 0043, 0045, 0068, 0070, 0072, 0089, 0090, 0103, 0104, 0106, 0112, and 0027 in
110 Square PAR0129.

111 (b) As provided under section 3, the Available Tax Increment from the Union Market
112 TIF Area shall be deposited in the Union Market TIF Fund and may be used for the purposes set
113 forth in section 3.

114 (c) (1) TIF Area shall be the tax year preceding the year in which this act
115 becomes effective.

116 (2) The base year for determination of Available Real Property Tax Revenues
117 shall be the tax year of the District preceding the year in which act becomes effective and
118 the initial assessed value to be used in making the determination of Available Real
119 Property Tax Revenues shall be the assessed value of each lot of taxable real property in

120 the Union Market TIF Area for the preceding tax year in which this act becomes
121 effective.

122 (d) The Union Market TIF Area shall terminate on the earliest of (1) December 31,
123 2044, (2) the date on which the bonds are paid in full or are defeased and are no longer
124 outstanding, or (3) March 1, 2020 if no bonds are issued.

125 Sec. 5. Bond authorization.

126 (a) The Council approves and authorizes the issuance of one or more series of bonds
127 in an aggregate principal amount not to exceed \$82.4 million to fund the project. The bonds,
128 which may be issued from time to time, in one or more series, shall be tax-exempt or taxable as
129 the Mayor shall determine and shall be payable and secured as provided in section 6.

130 (1) Bonds in the aggregate principal amount of \$46.4 million may be issued to
131 the Development Sponsor to pay for the construction of infrastructure and related
132 Development Costs.

133 (2) Bonds in the aggregate principal amount not to exceed \$36 million may be
134 issued to pay for the construction of parking facilities and related Development Costs.

135 (b) The Mayor may pay from the proceeds of the bonds the financing costs and expenses
136 of issuing and delivering the bonds, including, but not limited to, underwriting, legal, accounting,
137 financial advisory, credit enhancement, marketing, sale, and printing costs and expenses.

138 Sec. 6. Payment and security.

139 (a) Except as may be otherwise provided in this act, the principal of, premium, if any,
140 and interest on, the bonds, and the payment of ongoing administrative expenses related to the
141 bond financing shall be payable solely from proceeds received from the sale of the bonds,
142 income realized from the temporary investment of those proceeds, receipts and revenues realized

143 by the District from the Union Market TIF Fund, income realized from the temporary investment
144 of those receipts and revenues prior to payment to the bond owners, and other funds that, as
145 provided in the Financing Documents, may be made available to the District for payment of the
146 bonds from sources other than the District, all as provided for in the Financing Documents.

147 (b) There is further allocated to the payment of debt service, on up to \$36 million of
148 the bonds for the construction of parking facilities, the Available Increment, subordinate to the
149 allocation of Available Increment to the Budgeted Reserve, as defined in the Reserve
150 Agreement, all as more fully described in the Reserve Agreement and to the extent that the
151 Reserve Agreement continues to apply to the Available Increment, to be used for the payment of
152 debt service on the bonds to the extent that the revenues allocated in subsection (a) of this section
153 are inadequate to pay debt service on the bonds. The allocation of Available Increment
154 authorized by this subsection shall be made in compliance with all existing contractual
155 obligations of the District with respect to the Available Increment and shall terminate on the date
156 on which all of the bonds are paid or provided for and are no longer outstanding pursuant to their
157 terms.

158 (c) Payment of the bonds shall be secured as provided in the Financing Documents
159 and by an assignment by the District for the benefit of the bond owners of certain of its rights
160 under the Financing Documents and Closing Documents to the trustee for the bonds pursuant to
161 the Financing Documents.

162 (d) The trustee or paying agent is authorized to deposit, invest, and disburse the
163 proceeds received from the sale of the bonds pursuant to the Financing Documents.

164 Sec. 7. Bond details.

165 (a) The Mayor is authorized to take any action reasonably necessary or appropriate in
166 accordance with this act in connection with the preparation, execution, issuance, sale, delivery,
167 security for, and payment of the bonds of each series, including, but not limited to,
168 determinations of:

169 (1) The final form, content, designation, and terms of the bonds, including a
170 determination that the bonds may be issued in certificated or book-entry form;

171 (2) The principal amount of the bonds to be issued and denominations of the
172 bonds;

173 (3) The rate or rates of interest or the method for determining the rate or rates
174 of interest on the bonds;

175 (4) The date or dates of issuance, sale, and delivery of, and the payment of
176 interest on, the bonds, and the maturity date or dates of the bonds;

177 (5) The terms under which the bonds may be paid, optionally or mandatorily
178 redeemed, accelerated, tendered, called, or put for redemption, repurchase, or
179 remarketing before their respective stated maturities;

180 (6) Provisions for the registration, transfer, and exchange of the bonds and the
181 replacement of mutilated, lost, stolen, or destroyed bonds;

182 (7) The creation of any reserve fund, sinking fund, or other fund with respect
183 to the bonds;

184 (8) The time and place of payment of the bonds;

185 (9) Procedures for monitoring the use of the proceeds received from the sale
186 of the bonds to ensure that the proceeds are properly applied and used to accomplish the
187 purposes of the Home Rule Act and this act;

188 (10) Actions necessary to qualify the bonds under blue sky laws of any
189 jurisdiction where the bonds are marketed; and

190 (11) The terms and types of any credit enhancement under which the bonds
191 may be secured.

192 (b) The bonds shall contain a legend which shall provide that the bonds are special
193 obligations of the District, are without recourse to the District, are not a pledge of, and do not
194 involve, the faith and credit or the taxing power of the District (other than the Available Tax
195 Increment, the Available Increment, and any other taxes and fees allocated to the Union Market
196 TIF Fund), do not constitute a debt of the District, and do not constitute lending of the public
197 credit for private undertakings as prohibited in section 602(a)(2) of the Home Rule Act.

198 (c) The bonds shall be executed in the name of the District and on its behalf by the
199 manual or facsimile signature of the Mayor, and attested by the Secretary of the District of
200 Columbia by the Secretary's manual or facsimile signature.

201 (d) The official seal of the District, or a facsimile of it, shall be impressed, printed, or
202 otherwise reproduced on the bonds.

203 (e) The bonds of any series may be issued in accordance with the terms of a trust
204 instrument to be entered into by the District and a trustee or paying agent to be selected by the
205 Mayor, and may be subject to the terms of one or more agreements entered into by the Mayor
206 pursuant to section 490(a)(4) of the Home Rule Act.

207 (f) The bonds may be issued at any time or from time to time in one or more issues
208 and in one or more series.

209 (g) The bonds are declared to be issued for essential public and governmental
210 purposes. The bonds, the interest thereon, and the income therefrom, and all funds pledged or

211 available to pay or secure the payment of the bonds, shall at all times be exempt from taxation by
212 the District, except for estate, inheritance, and gift taxes.

213 (h) The District pledges, covenants, and agrees with the holders of the bonds that,
214 subject to the provisions of the Financing Documents, the District will not limit or alter the
215 revenues pledged to secure the bonds or the basis on which such revenues are collected or
216 allocated, will not impair the contractual obligations of the District to fulfill the terms of any
217 agreement made with the holders of the bonds, will not in any way impair the rights or remedies
218 of the holders of the bonds, and will not modify, in any way, the exemptions from taxation
219 provided for in this act, until the bonds, together with interest thereon, and all costs and expenses
220 in connection with any suit, action, or proceeding by or on behalf of the holders of the bonds, are
221 fully met and discharged. This pledge and agreement for the District may be included as part of
222 the contract with the holders of the bonds. This subsection constitutes a contract between the
223 District and the holders of the bonds. To the extent that any acts or resolutions of the Council
224 may be in conflict with this act, this act shall be controlling.

225 (i) Consistent with section 490(a)(4)(B) of the Home Rule Act and notwithstanding
226 Article 9 of Chapter 28 of the District of Columbia Official Code:

227 (1) A pledge made and security interest created in respect of the bonds or
228 pursuant to any related Financing Document shall be valid, binding, and perfected from
229 the time the security interest is created, with or without physical delivery of any funds or
230 any property and with or without any further action;

231 (2) The lien of the pledge shall be valid, binding, and perfected as against all
232 parties having any claim of any kind in tort, contract, or otherwise against the District,
233 whether or not such party has notice; and

234 (3) The security interest shall be valid, binding, and perfected whether or not
235 any statement, document, or instrument relating to the security interest is recorded or
236 filed.

237 Sec. 8. Issuance of the bonds.

238 (a) The bonds of any series may be sold at negotiated or competitive sale at, above,
239 or below par, to one or more persons or entities, and upon terms that the Mayor considers to be
240 in the best interests of the District.

241 (b) The Mayor or an Authorized Delegate may execute, in connection with each sale
242 of the bonds, offering documents on behalf of the District, may deem final any such offering
243 document on behalf of the District for purposes of compliance with federal laws and regulations
244 governing such matters, and may authorize the distribution of the documents in connection with
245 the bonds.

246 (c) The Mayor is authorized to deliver executed and sealed bonds, on behalf of the
247 District, for authentication, and, after the bonds have been authenticated, to deliver the bonds to
248 the original purchasers of the bonds upon payment of the purchase price.

249 (d) The bonds shall not be issued until the Mayor receives an approving opinion from
250 Bond Counsel as to the validity of the bonds of such series and, if the interest on the bonds is
251 expected to be exempt from federal income taxation, the treatment of the interest on the bonds
252 for purposes of federal income taxation.

253 (e) The Procurement Practices Reform Act of 2010, effective April 8, 2011 (D.C.
254 Law 18-371; D.C. Official Code § 2-351.01 et seq.), and subchapter III-A of Chapter 3 of Title
255 47 of the District of Columbia Official Code shall not apply to any contract the Mayor may from

256 time to time enter into, or the Mayor may determine to be necessary or appropriate, for the
257 purposes of this act.

258 Sec. 9. Financing and Closing Documents.

259 (a) The Mayor is authorized to prescribe the final form and content of all Financing
260 Documents and all Closing Documents to which the District is a party that may be necessary or
261 appropriate to issue, sell, and deliver the bonds.

262 (b) The Mayor is authorized to execute, in the name of the District and on its behalf,
263 the Financing Documents and any Closing Documents to which the District is a party by the
264 Mayor's manual or facsimile signature.

265 (c) If required, the official seal of the District, or a facsimile of it, shall be impressed,
266 printed, or otherwise reproduced on the bonds, the other Financing Documents, and the Closing
267 Documents to which the District is a party.

268 (d) The Mayor's execution and delivery of the Financing Documents and the Closing
269 Documents to which the District is a party shall constitute conclusive evidence of the Mayor's
270 approval, on behalf of the District, of the final form and content of the executed Financing
271 Documents and the executed Closing Documents.

272 (e) The Mayor is authorized to deliver the executed and sealed Financing Documents
273 and Closing Documents, on behalf of the District, prior to or simultaneously with the issuance,
274 sale, and delivery of the bonds, and to ensure the due performance of the obligations of the
275 District contained in the executed, sealed, and delivered Financing Documents and Closing
276 Documents.

277 Sec. 10. Limited liability.

278 (a) The bonds shall be special obligations of the District. The bonds shall be without
279 recourse to the District. The bonds shall not be general obligations of the District, shall not be a
280 pledge of, or involve, the faith and credit or the taxing power of the District (other than the
281 Available Tax Increment, the Available Increment, and any other taxes or fees allocated to the
282 Bryant Street TIF Fund), shall not constitute a debt of the District, and shall not constitute
283 lending of the public credit for private undertakings as prohibited in section 602(a)(2) of the
284 Home Rule Act.

285 (b) The bonds shall not give rise to any pecuniary liability of the District and the
286 District shall have no obligation with respect to the purchase of the bonds.

287 (c) No person, including, but not limited to, any bond owner, shall have any claims
288 against the District or any of its elected or appointed officials, officers, employees, or agents for
289 monetary damages suffered as a result of the failure of the District to perform any covenant,
290 undertaking, or obligation under this act, the bonds, the Financing Documents, or the Closing
291 Documents, or as a result of the incorrectness of any representation in or omission from the
292 Financing Documents or the Closing Documents, unless the District or its elected or appointed
293 officials, officers, employees, or agents have acted in a willful and fraudulent manner.

294 Sec. 11. District officials.

295 (a) Except as otherwise provided in section 10(c), the elected or appointed officials,
296 officers, employees, or agents of the District shall not be liable personally for the payment of the
297 bonds or be subject to any personal liability by reason of the issuance of the bonds, or for any
298 representations, warranties, covenants, obligations, or agreements of the District contained in this
299 act, the bonds, the Financing Documents, or the Closing Documents.

300 (b) The signature, countersignature, facsimile signature, or facsimile countersignature
301 of any official appearing on the bonds, the Financing Documents, or the Closing Documents
302 shall be valid and sufficient for all purposes notwithstanding the fact that the individual signatory
303 ceases to hold that office before delivery of the bonds, the Financing Documents, or the Closing
304 Documents.

305 Sec. 12. Maintenance of documents.

306 Copies of the specimen bonds and of the final Financing Documents and Closing
307 Documents shall be filed in the Office of the Secretary of the District of Columbia.

308 Sec. 13. Information reporting.

309 Within 3 days after the Mayor's receipt of the transcript of proceedings relating to the
310 issuance of the bonds, the Mayor shall transmit a copy of the transcript to the Secretary to the
311 Council.

312 Sec. 14. Expiration of issuance authority.

313 The authority to issue the bonds shall expire on March 1, 2020; provided, however, that
314 the expiration of the authority shall have no effect on any bonds issued prior to the expiration
315 date.

316 Sec. 15. Repealer.

317 Sections 7192 through 7194 of the Fiscal Year 2016 Budget Support Act of 2015,
318 effective October 22, 2015 (D.C. Law 21-36; D.C. Official Code §§ 2-1217.36a -36d), is
319 repealed.

320 Sec. 16. Fiscal impact statement.

321 The Council adopts the fiscal impact statement in the committee report as the fiscal
322 impact statement required by section 602(c)(3) of the District of Columbia Home Rule Act,
323 approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(3)).

324 Sec. 17. Effective date.

325 This act shall take effect following approval by the Mayor (or in the event of veto by the
326 Mayor, action by the Council to override the veto), a 30-day period of Congressional review as
327 provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved December
328 24, 1973 (87 Stat. 813, D.C. Official Code § 1-206.02(c)(1)), and publication in the District of
329 Columbia Register.

GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Attorney General



ATTORNEY GENERAL
KARL A. RACINE

Legal Counsel Division

MEMORANDUM

TO: Lolita S. Alston
Deputy Director
Office of Legislative Support

FROM: Janet M. Robins
Deputy Attorney General
Legal Counsel Division

DATE: June 14, 2017

SUBJECT: Draft Bill, the "Union Market Tax Increment Financing Act of 2017"
(AE-17-410)

This is to Certify that this Office has reviewed the above-referenced draft bill and found it to be legally sufficient. If you have any questions in this regard, please do not hesitate to call me at 724-5524.

Janet M. Robins / E Block
Janet M. Robins