IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF WISCONSIN

CODY FLACK,
SARA ANN MAKENZIE,
MARIE KELLY, and
COURTNEY SHERWIN,

Plaintiffs,

v. Case No. 18-CV-0309

WISCONSIN DEPARTMENT OF
HEALTH SERVICES and
LINDA SEEMEYER, in her official
capacity as Secretary of the Wisconsin
Department of Health Services,

Defendants.

DEFENDANTS' RESPONSE TO PLAINTIFFS' SUPPLEMENTAL STATEMENT OF PROPOSED FACTS IN SUPPORT OF MOTION TO MODIFY PRELIMINARY INJUNCTION

Defendants Wisconsin Department of Health Services and Linda Seemeyer, in her official capacity as Secretary of the Wisconsin Department of Health Services (DHS), submit this response to the Plaintiffs' Supplemental Statement of Proposed Facts (Dkt. 110).

Estimated Fiscal Impact of Enjoining the Challenged Exclusion

1. Defendants' expert, David V. Williams, estimates that approximately 63 of Wisconsin Medicaid's 1.2 million beneficiaries

(0.005 percent) would seek Medicaid coverage for some form of gender-confirming surgery in a given year, at an estimated annual cost to the State of Wisconsin of approximately $300,000, representing approximately 0.008 percent of Wisconsin's approximately $3.9 billion share of its annual Medicaid expenditures. Report of David V. Williams at 3 [Dkt. No. 74-1]; Supp. Decl. of Jaclyn White Hughto, PhD, MPH ¶¶ 6, 8 [Dkt. No. 96] ("Hughto Supp. Decl.").

RESPONSE: For purposes of the preliminary injunction only, do not dispute this proposed fact. However, assuming that the figures given in the Hughto Supplemental Declaration are correct—that 97% of the estimated 5,000 transgender Wisconsin Medicaid enrollees will receive gender reassignment surgery—the cost to Wisconsin of covering these surgeries for all Medicaid enrollees would total around $1.2 million per year, not $300,000. (Williams Supp. Decl. ¶¶ 25–28 (Nov. 15, 2018).)

2. Increased availability of gender-confirming care has resulted in cost savings from reductions in negative health outcomes associated with untreated gender dysphoria, including depression, suicidality, drug abuse, HIV infection, mortality, and costs related to physical and sexual assault. Hughto Supp. Decl. ¶¶ 10-20.

RESPONSE: Defendants OBJECT to this proposed fact because the evidentiary materials cited lack sufficient foundation and are based on

speculation. Fed. R. Evid. 702. *See* Defendants' Opposition to Plaintiffs' Motion for Modification of the Preliminary Injunction, Arg. III(C). Notwithstanding and without waiving this objection, Defendants dispute this proposed fact. Except for figures associated with decreases in suicidality, the Hughto Supplemental Declaration offers no reliable basis to calculate any cost savings to Wisconsin's Medicaid program from covering gender-confirmation surgeries. (Williams Supp. Decl. ¶¶ 6–7 (Nov. 15, 2018).) With that one exception, Hughto does not provide quantified cost reductions, quantified reduction in benefit usage, or other measures useful in quantifying the purported cost savings to the Wisconsin Medicaid program. (*Id.* ¶¶ 18–24.) As for decreases in suicidality, assuming the studies on which Hughto relies are accurate, covering gender reassignment surgery would only lower the estimated costs to Wisconsin by around $2,600 per year. (*Id.* ¶¶ 13–17.)

3. The Williams Report's estimate did not account for any cost savings to Wisconsin Medicaid resulting from covering medically necessary treatments for gender dysphoria. *See generally* Williams Report; *see also* Hughto Supp. Decl. ¶¶ 8, 23.

RESPONSE: Dispute. The Williams Report considered whether covering surgical treatments for gender dysphoria would result in cost savings to Wisconsin Medicaid, but it did not find any evidence that showed such savings would exist. (Williams Supp. Decl. ¶¶ 6–7, 18–24 (Nov. 15, 2018).) The

kinds of evidence on which Hughto relies to draw her conclusions about cost savings—primarily studies that provide no quantification of potential cost savings—are typically not considered by actuaries when calculating the cost of providing a new health care benefit. (*Id.*)

Named Plaintiff Marie Kelly

4. Marie Kelly is a 38-year-old transgender woman who lives in Milwaukee, Wisconsin. Decl. of Marie C. Kelly ¶¶ 2, 3 [Dkt. No. 93] ("Kelly Decl.").

RESPONSE: For purposes of the preliminary injunction only, do not dispute this proposed fact.

5. Ms. Kelly has a diagnosis of gender dysphoria. *Id.* ¶ 4.

RESPONSE: For purposes of the preliminary injunction only, do not dispute this proposed fact.

6. Ms. Kelly has been enrolled in Wisconsin Medicaid, which she relies on for her health care needs, since approximately 2014. *Id.* ¶ 5.

RESPONSE: For purposes of the preliminary injunction only, do not dispute this proposed fact.

7. Ms. Kelly was assigned male at birth, but she has a female gender identity and has known herself to be female for nearly all of her life. *Id.* ¶¶ 3, 6.

RESPONSE: For purposes of the preliminary injunction only, do not dispute that Kelly has a female gender identity and has known herself to have a female gender identity for nearly all of her life, but dispute that Kelly is female and that she was "assigned" male at birth. While Kelly has a female gender identity, her birth sex is male. (Dkt. 85 ¶ 103; Dkt. 93 ¶ 3; Roth Decl. Ex. 1002 (Mayer Dep. 33:7–34:23); Sutphin Decl. ¶¶ 6–7 (Nov. 16, 2018).) Sex refers to one's biological status as either male or female, and is associated primarily with physical attributes such as chromosomes, hormone prevalence, and external and internal anatomy. (Dkt. 21-1:5; Roth Decl. Ex. 1000 (Mayer Report 3, *Boyden v. ETF*, No. 17-CV-0264, Apr. 19, 2018).[1]) Gender, on the other hand, refers to the socially constructed roles, behaviors, activities, and attributes that a given society considers appropriate for boys and men or girls and women. (Roth Decl. Ex. 1000 (Mayer Report 3).) An individual's sex is immutable, whereas their gender identity is a developmental process. (Roth Decl. Ex. 1000 (Mayer Report 3).) Though one is born with the chromosomes, hormone prevalence, and external and internal anatomy of a particular sex, one is socially conditioned to take on the roles, behaviors, activities, and attributes of a gender identity. (Roth Decl. Ex. 1000 (Mayer Report 3).) As such, there is a concrete distinction between "sex" as a biological designation and

[1] Hereinafter "Mayer Report."

"gender" or "gender identity" as a cultural construct. (Roth Decl. Ex. 1000 (Mayer Report 3); Sutphin Decl. ¶¶ 6–7 (Nov. 16, 2018).)

8. Ms. Kelly has lived fully in accordance with her female gender identity since 2010. *Id.* ¶¶ 3, 9.

RESPONSE: For purposes of the preliminary injunction only, do not dispute this proposed fact.

9. To further her gender transition and treat her gender dysphoria, Ms. Kelly has taken feminizing hormone treatments under the supervision of her primary care providers since 2011. *Id.* ¶ 12.

RESPONSE: For purposes of the preliminary injunction only, do not dispute this proposed fact**.**

10. Although the hormone treatments have helped reduce Ms. Kelly's gender dysphoria, she still experiences exacerbated symptoms of gender dysphoria and daily anxiety related to her male-appearing genitalia, male-appearing chest, and facial hair. *Id.* ¶¶ 12, 14-17.

RESPONSE: For purposes of the preliminary injunction only, do not dispute.

11. Ms. Kelly is seeking Wisconsin Medicaid coverage for gender-confirming surgical treatments, including female genital reconstruction (orchiectomy and vaginoplasty), female chest reconstruction, and electrolysis for facial hair removal, to further her gender transition and

treat her daily symptoms of gender dysphoria and related anxiety and distress. *Id.* ¶ 18.

RESPONSE: For purposes of the preliminary injunction only, do not dispute that Kelly is seeking Wisconsin Medicaid coverage for female genital reconstruction (orchiectomy and vaginoplasty), female chest reconstruction, and electrolysis for facial hair removal, to further her gender transition. Dispute the remainder of this proposed fact. There is inadequate evidence to conclude that surgical treatments or electrolysis are of proven medical value or usefulness for treating Kelly's gender dysphoria. (Sutphin Decl. ¶ 36 ("The efficacy of sex reassignment surgery, particularly with regard to complication rate and cost, remains unverified in terms of durable objective benefit."), ¶¶ 22–57 (Nov. 16, 2018); Roth Decl. Ex. 1000 (Mayer Report 3, 7); Roth Decl. Ex. 1002 (Mayer Dep. 49:21–50:15 ("There is not a single study that shows the incidence of gender dysphoria goes down as a function of plastic surgery or reassignment surgery . . . . In other words, gender dysphoria isn't about people feeling better . . . . Gender dysphoria is a very serious illness leading to a high risk of suicide, for example. You need to cure that dysphoria . . . . [W]e do not have long-term follow-up studies of what percentage of them are still dysphoric."), 35:25–36:4 ("[L]et's say [the AMA] said that surgery was a major treatment for the dysphoric part of being transgender. That may be true, but where is the evidence? I couldn't find any evidence. I searched and searched."),

88:6–8 ("[T]here has been no demonstration that they're safe and effective. There's argument, but there is no demonstration."), 100:10–21 ("There was an extensive search I did of the literature, probably a thousand papers. I probably reviewed the biography of 500 of them in the abstract, and probably read 200 of them over the course of four years now trying to find studies on gender dysphoria. Q. So you are saying there are no studies about efficacy and safety of treatment for gender dysphoria? A. I wouldn't say there are no studies. I'd say there are no decent studies. There's not a simple controlled study in which gender dysphoria is actually measured.")).)

12. Ms. Kelly's medical providers have determined that female genital reconstruction, female chest reconstruction, and electrolysis for facial hair removal are medically necessary treatments for her gender dysphoria. *Id.*; Decl. of Linda Wesp, MSN, RN, APNP, FNP-C, AAHIV-S ¶ 14 ("Wesp. Decl.").

RESPONSE: Defendants OBJECT to the statement that "Kelly's medical providers have determined that . . . electrolysis for facial hair removal [is] medically necessary treatments for her gender dysphoria" on the grounds that the cited evidentiary materials do not support this proposed fact. Ms. Wesp did not opine that electrolysis was medically necessary treatment for Kelly, only that "gender-conforming surgeries" were "medically necessary treatment for persistent gender dysphoria, including genital reconstruction female chest reconstruction". (*See* Dkt. 94 ¶ 12.) Notwithstanding and without

waiving this objection, Defendants dispute this proposed fact. There is inadequate evidence to conclude that surgical treatments or electrolysis are of proven medical value or usefulness for treating Kelly's gender dysphoria. (*See* Resp. to PFOF ¶ 11, above.)

13. Ms. Kelly has inquired with her Wisconsin Medicaid managed care organizations several times over the years, including as recently as August 2018 with her current Wisconsin Medicaid managed care organization, about whether Wisconsin Medicaid would cover gender-confirming procedures. Kelly Decl. ¶¶ 19-20. She has been told each time she inquired that these procedures are not covered because of the Challenged Exclusion. *Id.*

RESPONSE: For purposes of the preliminary injunction only, do not dispute that Kelly has inquired with her Wisconsin Medicaid managed care organizations about whether Wisconsin Medicaid would cover gender-confirming procedures. Defendants OBJECT to the remainder of this proposed fact on the grounds that it is inadmissible hearsay. Fed. R. Evid. 802. Defendants FURTHER OBJECT to the assertion that electrolysis is not covered because of the Challenged Exclusion, as the evidentiary materials cited do not support this proposed fact. Nothing in the Challenged Exclusion addresses electrolysis; the Exclusion applies only to requests for transsexual surgeries and drugs. *See* Wis. Admin. Code § DHS 107.03(23), (24). In fact, electrolysis is a non-covered service for *all* Medicaid recipients, regardless of

sex or transgender status. *See* Wis. Admin. Code § DHS 107.06(5)(i). Notwithstanding and without waiving these objections, Defendants do not dispute that they enforce the Challenged Exclusion, but dispute that the Exclusion prohibits all transition-related medical treatments, as hormone therapy is still provided to Kelly for her gender dysphoria. (Dkt. 93 ¶ 13.)

14. Because Ms. Kelly cannot afford to pay for gender-confirming procedures herself, she is currently unable to obtain those or any gender-confirming surgeries and is suffering ongoing gender dysphoria as a result. *Id.* ¶¶ 20-21.

RESPONSE: For purposes of the preliminary injunction only, do not dispute that Kelly cannot afford to pay for gender-confirming procedures herself, and that she is currently unable to obtain those or any gender-confirming surgeries. Defendants dispute the remainder of this proposed fact. There is inadequate evidence to conclude that surgical treatments or electrolysis are of proven medical value or usefulness for treating Kelly's gender dysphoria. (*See* Resp. to PFOF ¶ 11, above.)

Named Plaintiff Courtney Sherwin

15. Courtney Sherwin is a 35-year-old transgender woman who lives in Janesville, Wisconsin. Decl. of Courtney Sherwin ¶¶ 2-3 [Dkt. No. 95].

RESPONSE: For purposes of the preliminary injunction only, do not dispute this proposed fact.

16. Ms. Sherwin has been on Wisconsin Medicaid for about two years and relies on it for her health care needs. *Id.* ¶ 4.

RESPONSE: For purposes of the preliminary injunction only, do not dispute this proposed fact.

17. Ms. Sherwin has been diagnosed with gender dysphoria and has been denied Wisconsin Medicaid coverage for treatments for gender dysphoria because of the Challenged Exclusion. *Id.* ¶¶ 5, 13, 18, 26, 28-29.

RESPONSE: For purposes of the preliminary injunction only, do not dispute that Sherwin has been diagnosed with gender dysphoria. Defendants do not dispute that they enforce the Challenged Exclusion. Defendants OBJECT to the assertion that Sherwin was denied voice therapy and finasteride (to promote hair growth) because of the Challenged Exclusion, as the evidentiary materials cited do not support these proposed facts. Nothing in the Challenged Exclusion addresses voice therapy or hair growth stimulants; rather, the Exclusion applies only to requests for transsexual surgeries and drugs "associated with transsexual surgery or medically unnecessary alteration of sexual anatomy or characteristics." *See* Wis. Admin. Code § DHS 107.03(23), (24). Notwithstanding and without waiving these objections, Defendants dispute that Sherwin was denied voice therapy because of the Exclusion. A Medicaid beneficiary's claim for voice therapy services would not be denied under the Challenged Exclusion. (Wiggins Decl. ¶ 4 (Nov. 14, 2018).)

In fact, DHS found that Sherwin's request for speech therapy was "within the scope of medically acceptable services," but that her provider failed to submit the necessary documentation that would enable DHS to determine the medical necessity of services. (Triller Decl., Ex. A:2 (Nov. 15, 2018).) Defendants dispute the remainder of this proposed fact. There is inadequate evidence to conclude that surgical treatments, voice therapy, or hair growth stimulants are of proven medical value or usefulness for treating Sherwin's gender dysphoria. (*See* Resp. to PFOF ¶ 11, above.)

18. Ms. Sherwin, who was assigned male at birth, has known herself to be female since around age 10. *Id.* ¶ 3, 6.

RESPONSE: For purposes of the preliminary injunction only, do not dispute that Sherwin has known herself to have a female gender identity since around age 10, but dispute that she "was assigned male at birth" and the remainder of this proposed fact. (*See* Resp. to PFOF ¶ 7, above.)

19. Ms. Sherwin came out as transgender in late 2017 and began her gender transition in early 2018, at which time she began living full-time as a woman. *Id.* ¶ 6.

RESPONSE: For purposes of the preliminary injunction only, do not dispute.

20. Before coming out as transgender, Ms. Sherwin suffered significant gender dysphoria (including anxiety, depression, stress, and

suicidal ideation) resulting from the incongruence resulting from her identity as a woman and being perceived as a man by others. *Id.* ¶ 8.

RESPONSE: For purposes of the preliminary injunction only, do not dispute.

21. After coming out as transgender and starting her gender transition, Ms. Sherwin began wearing traditionally women's clothing, began using the name Courtney instead of her traditionally male birth name, and started a medical transition to further her transition and treat her gender dysphoria. *Id.* ¶ 9.

RESPONSE: For purposes of the preliminary injunction only, do not dispute that Sherwin began wearing traditionally women's clothing, began using the name Courtney instead of her traditionally male birth name, and started a medical transition to further her transition. Defendants dispute the remainder of this proposed fact. There is inadequate evidence to conclude that surgical treatments are of proven medical value or usefulness for treating Sherwin's gender dysphoria. (*See* Resp. to PFOF ¶ 11, above.)

22. Since March 2018, Ms. Sherwin has taken feminizing hormone treatments under the care of her primary care doctor. *Id.* ¶ 11.

RESPONSE: For purposes of the preliminary injunction only, do not dispute.

23. Wisconsin Medicaid does not cover several of Ms. Sherwin's hormone medications and she has been forced to pay out-of-pocket for them. *Id.* ¶ 13.

RESPONSE: Dispute that Wisconsin Medicaid does not cover hormone therapy for transgender individuals with gender dysphoria. (Dkt. 85 ¶¶ 67, 90, 106; Dkt. 99 ¶ 14.) Wisconsin Medicaid also covers Sherwin's spironolactone, which is a component of her hormone therapy. (Dkt. 85 ¶ 120.)

24. While the hormone treatments have reduced Ms. Sherwin's gender dysphoria, she continues to experience significant dysphoria related to her masculine voice and her male-appearing chest, genitals, and facial hair. *Id.* ¶¶ 10, 12, 19, 21, 23.

RESPONSE: For purposes of the preliminary injunction only, do not dispute.

25. Ms. Sherwin's medical providers have determined that gender-confirming surgeries, including genital reconstruction, chest reconstruction, and voice therapy are medically necessary treatments for her gender dysphoria. *Id.* ¶¶ 16-17, 22, 26-27.

RESPONSE: Defendants OBJECT to this proposed fact on the grounds that it relies on inadmissible hearsay, and because Sherwin's declaration lacks sufficient foundation to independently support these statements. Fed. R. Evid. 602, 802. Plaintiffs provide no admissible evidence

to support that any of these procedures have been deemed medically necessary for Sherwin by a qualified medical professional. Notwithstanding and without waiving these objections, Defendants dispute this proposed fact. There is inadequate evidence to conclude that surgical treatments or voice therapy are of proven medical value or usefulness for treating Sherwin's gender dysphoria. (*See* Resp. to PFOF ¶ 11, above.)

26. Ms. Sherwin's providers have determined that her need for an orchiectomy, a gender-confirming surgery that would stop her body's natural production of testosterone, is particularly urgent as it is medically necessary for her because of her gender dysphoria, and to prevent the adverse and dangerous side effects she experiences from one of her hormone treatments, the testosterone blocker spironolactone. *Id.* ¶¶ 14-17.

RESPONSE: Defendants OBJECT to this proposed fact on the grounds that it relies on inadmissible hearsay, and because Sherwin's declaration lacks sufficient foundation to independently support these statements. Fed. R. Evid. 602, 802. Plaintiffs provide no admissible evidence to support that any of these procedures have been deemed medically necessary for Sherwin by a qualified medical professional. Notwithstanding and without waiving these objections, Defendants dispute this proposed fact. There is inadequate evidence to conclude that surgical treatments are of proven medical

value or usefulness for treating Sherwin's gender dysphoria. (*See* Resp. to PFOF ¶ 11, above.)

27. Notwithstanding Ms. Sherwin's doctors' recommendations that she obtain an orchiectomy and voice therapy, Wisconsin Medicaid has denied her coverage for both based on the Challenged Exclusion. *Id.* ¶¶ 18, 26, 29.

RESPONSE: Defendants do not dispute that they enforce the Challenged Exclusion. Defendants OBJECT to the statement, "Ms. Sherwin's doctors' recommendations that she obtain an orchiectomy and voice therapy" on the grounds that it relies on inadmissible hearsay, and because Sherwin's declaration lacks sufficient foundation to independently support these statements. Fed. R. Evid. 602, 802. Defendants FURTHER OBJECT to the assertion that Sherwin was denied voice therapy because of the Challenged Exclusion, as the evidentiary materials cited do not support these proposed facts. Nothing in the Challenged Exclusion addresses voice therapy; rather, the Exclusion applies only to requests for transsexual surgeries and drugs. *See* Wis. Admin. Code § DHS 107.03(23), (24). Notwithstanding and without waiving these objections, Defendants dispute that Sherwin was denied voice therapy because of the Exclusion. A Medicaid beneficiary's claim for voice therapy services would not be denied under the Challenged Exclusion. (Wiggins Decl. ¶ 4 (Nov. 14, 2018).) In fact, DHS found that Sherwin's request was "within the scope of medically acceptable services," but that her provider

failed to submit the necessary documentation that would enable DHS to determine the medical necessity of services. (Triller Decl., Ex. A:2. (Nov. 15, 2018).)

28. Ms. Sherwin also plans to seek genital and chest reconstruction surgeries, but expects that coverage for those surgeries will also be denied pursuant to the exclusion. *Id.* ¶¶ 22, 32-33.

RESPONSE: For purposes of the preliminary injunction only, do not dispute, but assert that Plaintiffs provide no admissible evidence to support that any of these procedures have been deemed medically necessary for Sherwin by a qualified medical professional.

29. Because Ms. Sherwin cannot afford these treatments herself, she is experiencing significant gender dysphoria and consequences of that dysphoria, including social anxiety, adverse physical health symptoms, and other distress. *Id.* ¶¶ 19-21, 23-25, 30-31, 33.

RESPONSE: For purposes of the preliminary injunction only, do not dispute that Sherwin suffers from gender dysphoria. Defendants dispute the remainder of this proposed fact. Plaintiffs provide no admissible evidence to support that any of these procedures have been deemed medically necessary for Sherwin by a qualified medical professional. Furthermore, there is inadequate evidence to conclude that surgical treatments or voice therapy are

of proven medical value or usefulness for treating Sherwin's gender dysphoria. (*See* Resp. to PFOF ¶ 11, above.)

Other Facts

30. In addition to the Named Plaintiffs, other transgender Wisconsin Medicaid beneficiaries with gender dysphoria are being denied coverage for gender-confirming surgeries pursuant to the Challenged Exclusion. *See,* Decl. of Lexie Vordermann ¶¶ 9-12, 14 [Dkt. No. 99]; Decl. of Tori Vancil ¶ 14 [Dkt. No. 97]; Decl. of Emma Grunenwald-Ries ¶ 18 [Dkt. No. 98]; Wesp Decl. ¶¶ 13, 16; Decl. of Kathy Oriel, MD, MS ¶¶ 13, 14 ("Oriel Decl.").

RESPONSE: Defendants do not dispute that they enforce the Challenged Exclusion. For purposes of the preliminary injunction only, do not dispute that Lexie Vordermann was denied coverage for an orchiectomy pursuant to the Challenged Exclusion. Defendants OBJECT to the remainder of this proposed fact as the evidentiary materials cited do not support that either Tori Vancil or Emma Grunewald-Ries requested or were denied coverage for any gender-confirming surgeries.

31. The Challenged Exclusion prevents medical providers in Wisconsin from providing clinically appropriate, adequate treatments for gender dysphoria to their transgender patients by categorically denying coverage for necessary care to those patients. Wesp Decl. ¶ 16; Oriel Decl. ¶ 14.

RESPONSE: Defendants do not dispute that they enforce the Challenged Exclusion. Defendants OBJECT to this proposed fact to the extent it asserts that Medicaid recipients are denied voice therapy or electrolysis under the Challenged Exclusion, as the evidentiary materials cited do not support that assertion. Nothing in the Challenged Exclusion addresses voice therapy or electrolysis; rather, the Exclusion applies only to requests for transsexual surgeries and drugs. *See* Wis. Admin. Code § DHS 107.03(23), (24). Notwithstanding and without waiving these objections, Defendants dispute this proposed fact. Electrolysis is a non-covered service for *all* Medicaid recipients, regardless of sex or transgender status. *See* Wis. Admin. Code § DHS 107.06(5)(i). And a Medicaid beneficiary's claim for voice therapy services would not be denied under the Challenged Exclusion. (Wiggins Decl. ¶ 4 (Nov. 14, 2018).) In fact, Sherwin was denied voice therapy because her request lacked documentation to support a determination of medical necessity, not because of the Exclusion. (Triller Decl., Ex. A:2 (Nov. 15, 2018).) Furthermore, there is inadequate evidence to conclude that surgical treatments, electrolysis, voice therapy, or hair growth stimulants are of proven medical value or usefulness for treating gender dysphoria. (*See* Resp. to PFOF ¶ 11, above.)

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Dated this 16th day of November, 2018.

Respectfully submitted,

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