**SUPPORTING STATEMENT**

**A. Justification**

***Background*:**

1. The Commission is submitting this modified information collection to the Office of Management and Budget (OMB) to transfer burden hours and costs associated with regulations under section 225 of the Communications Act (Act), as previously approved under OMB control number 3060-1047, to this information collection. The Commission intends to discontinue information collection 3060-1047 once this information collection is approved.

Section 225 of the Communications Act of 1934, as amended (the Act), requires that:

1. The Commission ensures that telecommunications relay service (TRS)[[1]](#footnote-1) is available, to the extent possible and in the most efficient manner, to persons with hearing or speech disabilities in the United States;[[[2]](#footnote-2)](https://WEBMAIL.FCC.GOV/Exchange/Susan.Kimmel/Sent%20Items/STS%20%26%20IP%20STS%20supporting%20statement%20for%20PRA.doc.EML/%22%20%5Cl%20%22_ftn1%22%20%5Co%20%22)
2. the Commission to promulgate regulations governing the provision of TRS by common carriers offering telephone voice transmission service;[[3]](#footnote-3) and

(c)  TRS offers persons with hearing and speech disabilities telephone transmission services that are “functionally equivalent” to voice telephone services.[[4]](#footnote-4)

The Commission’s regulations governing the provision of TRS are codified in 47 CFR Part 64, Subpart F. These rules include operational, technical, and functional standards required of all TRS providers and procedures for the certification of state relay programs.

In 2003, the Commission released the *2003* *Second Improved TRS Order*,[[5]](#footnote-5) which required that TRS providers offer certain local exchange carrier (LEC)-based improved services and features where technologically feasible, several additional types of TRS calls, and other services and features through which consumers with varying needs, abilities, and preferences may access and use TRS. These mandatory minimum requirements included a speed dialing requirement which may entail voluntary recordkeeping for TRS providers to maintain a list of telephone numbers. 47 CFR § 64.604(a)(3)(vi)(B).[[6]](#footnote-6)

In 2007, the Commission released the *Section 225/255 VoIP Report and Order*[[7]](#footnote-7) extending the disability access requirements that apply to telecommunications service providers and equipment manufacturers under sections 225 and 255 of the Act to interconnected voice over Internet protocol (VoIP) service providers and equipment manufacturers. As a result, under rules implementing section 225 of the Act, interconnected VoIP service providers are required to publicize information about telecommunications relay services (TRS)[[8]](#footnote-8) and 711 abbreviated dialing access to TRS (“public access to information”).[[9]](#footnote-9)

 In 2000**,** the Commission released the *2000 Improved TRS Order*, [[10]](#footnote-10) which, among other things, amended the TRS rules by recognizing Speech-to-Speech (STS)[[11]](#footnote-11) and Video Relay Service (VRS)[[12]](#footnote-12) as new forms of TRS, and directed the Interstate TRS Fund Administrator (TRS Fund Administrator) and Interstate TRS Advisory Council to develop recommendations on how the new forms of TRS should be compensated.

In 2001, the Commission released the *2001 TRS Cost Recovery MO&O and FNPRM*,[[13]](#footnote-13) in which the Commission:

(a) directed the TRS Fund Administrator to continue to use the average cost per minute compensation methodology for the traditional TRS compensation rate;

1. required TRS providers to submit certain projected TRS-related cost and demand data to the TRS Fund Administrator to be used to calculate the rate[[14]](#footnote-14); and

(c) directed the TRS Fund Administrator to expand its TRS Center Data Request Form, a form for providers to itemize their actual and projected costs and demand data, to include specific sections to capture STS and VRS costs and minutes of use.

On November 19, 2007, the Commission released the *2007 Cost Recovery R&O and Declaratory Ruling*,[[15]](#footnote-15) in which the Commission:

(a) adopted a new cost recovery methodology for interstate traditional TRS[[16]](#footnote-16) and interstate Speech-to-Speech (STS) based on the Multi-state Average Rate Structure (MARS) plan, under which interstate TRS compensation rates are determined by weighted average of the states’ intrastate compensation rates, and which includes for STS additional compensation approved by the Commission for STS outreach;

(b) adopted a new cost recovery methodology for interstate captioned telephone service (CTS),[[17]](#footnote-17) and interstate and intrastate Internet Protocol captioned telephone service (IP CTS)[[18]](#footnote-18) based on the MARS plan;

(c) adopted a cost recovery methodology for IP Relay[[19]](#footnote-19) based on price caps;

(d) adopted a cost recovery methodology for VRS that adopted tiered rates based on call volume;

(e) clarified the nature and extent that certain categories of costs are compensable from the Fund; and

(f) addressed certain issues concerning the management and oversight of the Fund, including prohibiting financial incentives offered to consumers to make relay calls and the role of the Interstate TRS Fund Advisory Council.

Section 64.604(c)(5)(iii)(D), mandatory minimum standards adopted in the *2007 Cost Recovery R&O and Declaratory Ruling*, requires that TRS providers submit to the TRS Fund Administrator the following information annually, for intrastate traditional TRS, STS, and CTS:

1. the per-minute compensation rate(s);
2. whether the rate applies to session minutes or conversation minutes[[20]](#footnote-20);
3. the number of intrastate session minutes; and
4. the number of intrastate conversation minutes.

Also, STS providers must file a report annually with the TRS Fund Administrator and the Commission on their specific outreach efforts directly attributable to the additional compensation approved by the Commission for STS outreach.

This information collection does not affect individuals or households; therefore, the Privacy Act is not implicated.

The statutory authority can be found at section 225 of the Communications Act, 47 U.S.C. 225. The law was enacted on July 26, 1990, as Title IV of the Americans with Disabilities Act of 1990, Public Law 101-336, 104 Stat. 327.

2. The Commission requires that providers of IP Relay, VRS, and IP CTS offer the speed dialing feature so that users would be able to use TRS that is functionally equivalent to a telephone service which is mandated under Section 225 of the Communications Act. Providers of IP Relay, VRS, and IP CTS are required to maintain a list of telephone numbers in order to fulfill the speed dialing requirement which such feature is an integral component of a functionally equivalent telephone service. The Commission does not anticipate receiving this information from providers for its internal purpose.

The *2007 Cost Recovery R&O and Declaratory Ruling* adopting new information collections was promulgated pursuant to section 225 of the Communications Act. This data will assist the Commission and TRS Fund Administrator in determining future compensation rates for traditional TRS, STS, and CTS. The new information collections augment existing information collections of other relay-related cost and demand data, including data related to minutes of use.

3. The information collection requirements relating to speed dialing are mainly narratives which do not lend themselves to automation. The Commission, however, permits them to be submitted electronically. To the extent a provider voluntarily maintains a list of telephone numbers in order to fulfill the speed dialing requirement, the provider is free to employ any automated technique it wishes to reduce the burden. In regard to cost data, the Commission requires automated, electronic processes to be employed by respondents to collect and submit to the TRS Fund Administrator minutes of use data in furtherance of this collection.[[21]](#footnote-21)

4. The Commission is consolidating information collection 3060-1047 into this information collection 3060-0463 and intends to remove information collection 3060-1047 once this information 3060-0463 collection is approved. The information collection requirements do not otherwise duplicate any currently existing federal regulatory obligation.

5. The Commission believes that this information collection will not have a significant economic impact on a substantial number of small entities/businesses.

6. Providers may choose to maintain a list of telephone numbers in order to fulfill the speed dialing requirement. Eliminating the voluntary collection associated with that requirement would diminish the alternatives available to providers for meeting the requirement, and may lead to greater costs to the TRS program. In addition, to the extent that providers satisfy the requirement in part through maintaining a list of telephone numbers, they are free to pursue other methods of satisfying the requirement that do not involve such recordkeeping.

The reporting requirements in the *2007 Cost Recovery R&O and Declaratory Ruling* require:

1. TRS providers to submit the rate and demand data to the TRS Fund Administrator for their respective intrastate relay services; and

1. STS providers to file a report annually with the TRS Fund Administrator and the Commission on their specific outreach efforts directly attributable to the additional compensation approved by the Commission for STS outreach.

Therefore, if this information collection was not to be conducted, or conducted less frequently, Commission and TRS Fund Administrator efforts to reevaluate compensation rates based on the MARS plan for traditional TRS, STS, and CTS would be thwarted, thus undermining the efficacy of those programs. The Commission believes that the burdens associated with these collections already are minimal. Furthermore, without the collection the providers may not be eligible for reimbursement from the Fund, and could lead them to suspend operation of their important services.

7. No special circumstances exist that would cause this collection to be conducted in a manner inconsistent with the guidelines and/or requirements set forth in the Paperwork Reduction Act of 1995.

8. The Commission placed a 60-day notice in the *Federal Register* pursuant to 5 CFR 1320.8(d). *See* 82 FR 20604, dated May 3, 2017, seeking comments from the public on the information collection requirements contained in this supporting statement. No comments were received following publication of this notice.

9. The Commission does not anticipate providing any payment or gift to respondents.

10. For many years, the Commission has been receiving projected cost and demand data submitted by the TRS providers, in order to help set annual interstate relay compensation rates. This data may be confidential proprietary information protected from disclosure under the Freedom of Information Act (FOIA) and the Commission’s rules implementing FOIA. The Commission is not requesting respondents to submit any other confidential information. Thus, the Commission has experience in protecting the confidentiality of such information, as appropriate.

Furthermore, if the Commission requests information from respondents which the respondents believe is confidential, respondents may request confidential treatment of such information pursuant to 47 CFR 0.459. Moreover, the Commission requires the TRS Fund Administrator to keep all data and information received from contributors, TRS providers, and state TRS administrators confidential.[[22]](#footnote-22) The *2007 Cost Recovery R&O and Declaratory Ruling* also states that the Commission or TRS Fund Administrator will ask each state and TRS provider to indicate what information should be considered confidential, and that the specifics of such information will not be released.[[23]](#footnote-23)

11. There are no questions of a sensitive nature with respect to the information collected.

12. Estimates of the burden hours to comply with the collection of information are as follows:

**A. Speed Dialing Requirement (consolidated from collection 3060-1047)**

47 CFR § 64.604(a)(3) – Recordkeeping for the speed dialing feature:

The Commission estimates approximately 10 TRS providers (respondents) voluntarily will maintain a list of telephone numbers for this feature, and further that this process will require each such provider approximately 5 hours per year to complete.

**Total number of respondents:** 10 respondents

10 respondents x 1 list/respondent/yr = 10 lists/yr (responses)

**Total number of annual responses:** 10 responses

10 respondents x 5 hrs/respondent to maintain lists = 50 hrs

**Total annual hourly burden: 50** hours

The Commission assumes that respondents use “in-house” personnel whose pay is comparable to a GS-12/5 ($43.29) to maintain a list of telephone numbers.

10 respondents x 5 hrs/respondent x $43.29/hr = $2,164.50

**Total “in-house” cost:** $2,164.50

**B. Section 64.604(c)(5)(iii)(D) – Data Collection from State TRS Providers**

 **Annual Number of Respondents: 2**[[24]](#footnote-24)

In the *2007 Cost Recovery R&O and Declaratory Ruling*, the Commission established reporting requirements associated with TRS cost recovery methodologies for compensation from the Fund.

TRS providers must submit to the TRS Fund Administrator the following information annually, for intrastate traditional TRS, STS, and CTS:

(a) the per-minute compensation rate(s);

(b) whether the rate applies to session minutes or conversation minutes;

(c) the number of intrastate session minutes; and

(d) the number of intrastate conversation minutes.

The Commission estimates that for the 2 respondents, collectively up to three reports will be necessary, per state or territory, to reflect rate data and information for respondents’ traditional TRS, STS, and CTS services. This process will be done annually.

**Annual Number of Responses:**

56 states/territories x 3 reports (traditional TRS/STS/CTS) = **168 responses**[[25]](#footnote-25)

**Annual** **Number of Burden Hours:**

The Commission estimates that it will require approximately 10 hours to submit the data and information for each response.

 168 responses x 10 hours/response = **1,680 hours**

 **Annual “In-House” Costs: $86,486.40**

The Commission assumes that respondents will use “in-house” personnel whose pay is comparable to a mid-to-senior level federal employee (GS-13/5), therefore, the Commission estimates respondents’ costs to be about $51.48 hour to comply with the requirement:

168 responses x 10 hours/response x $51.48/hour = **$86,468.40**

**C. STS Annual Reports on Outreach Efforts**

 In the *2007 Cost Recovery R&O and Declaratory Ruling*, the Commission also established reporting requirements for STS providers (respondents). Respondents must file a report annually with the TRS Fund Administrator and the Commission on their specific outreach efforts directly attributable to the additional compensation approved by the Commission for STS outreach.

 **Annual Number of Respondents: 2**[[26]](#footnote-26)

Currently, there are 2 STS providers. Therefore, the Commission estimates that 2 respondents will be required to submit a report annually on specific outreach efforts.

 **Annual Number of** **Responses: 2 responses**

 2 Respondents x 1/report/annually = 2 responses

**Annual Number of Burden Hours:**

The Commission estimates that each Respondent will require approximately 15 hours to submit the report:

 2 responses x 15 hours/STS report = **30 hours/annum**

 **Annual “In-House” Costs: $1,544.40**

The Commission assumes that respondents will use “in-house” personnel whose pay is comparable to a mid-to-senior level federal employee (GS-13/5), therefore, the Commission estimates respondents’ costs to be about $51.48 hour to comply with the requirement:

2 responses x 15 hours/response x $51.48/hour = **$1,544.40**

**D. Section 64.604(c)(3) – Public access to information**

**Annual Number of Respondents: 3,500**

The Commission estimates 3,500 telecommunications service and VoIP providers and equipment manufacturers that are subject to sections 225 and 255 of the Act.

Respondents, through publication in their directories, periodic billing inserts, placement of TRS instructions in telephone directories, through directory assistance services, and incorporation of TTY numbers in telephone directories, shall assure that callers in their service areas are aware of the availability and use of all forms of TRS and the availability of 711 abbreviated dialing access to TRS.

The Commission estimates that the required actions will take place on an occasional basis, and respondents will expend approximately 1 hour in the aggregate per year in planning and complying with these requirements.

**Annual Number of Responses:** 3,500 respondents x 1 response/respondent = **3,500 responses**

**Annual Number of Burden Hours:**

3,500 responses x 1 hour/response = **3,500** **hours**

**Annual “In-House Cost”:** The Commission assumes that respondents will use “in-house” personnel whose pay is comparable to a mid-to-senior level federal employee (GS-13/5), therefore, the Commission estimates respondents’ costs to be about $51.48 hour to comply with the requirement:

3,500 responses x 1 hour/response x $51.48/hour = **$180,180.00**

**CUMULATIVE TOTAL FOR EXISTING AND REVISED INFORMATION COLLECTION REQUIREMENTS:**

**Cumulative Total Number of Respondents: 3,510**

**Cumulative Total Number of Responses:** 10 + 168 + 2 **+** 3,500 **= 3,680**

**Cumulative Total Annual Burden Hours:** 50+ 1,680 + 30 + 3,500 **= 5,260**

**Cumulative Total Annual “In-House” Costs:** $2,164.50 + $86,486.40 + $1,544.40 + $180,180.00 = **$270,375.30**

13. (i) In regard to speed dialing, the only potential “outside” cost burden to respondents could be for software related to the maintaining of telephone number lists. The Commission believes, however, that such software either would be a standard component of office computer “suites,” or should be readily available “off the shelf.” Therefore, the Commission estimates that up to 10 respondents will purchase such software at up to $120 per provider, for an aggregate cost of $1,200. Because the Commission expects that such software would be capitalized and estimates that it will have a useful life of 3 years and be purchased every 3 years, the Commission estimates the annualized cost to be $400 (10 providers X $120 divided by 3). Thus:

(a) Total annualized capital cost: **$400**

(b) Total annual costs (operation and maintenance): **$0**

(c) Total annualized cost requested: **$400**

(ii) Traditional TRS, STS, and CTS providers may incur some costs for the submission of rate data and information, and, in the case of STS, for the filing of reports on their specific outreach efforts. The Commission, however, believes that all of the work related to data submission and most of the work related to STS outreach that is done to comply with these information collection requirements will be done “in house.” With regard to STS outreach, each of the two STS providers may utilize the assistance of outside counsel. The Commission estimates that outside legal counsel will require 2 hours to prepare and submit the report, and will charge $300.00 per hour for legal services.

2 reports x 2 hours x $300.00/hour “outside” legal fee = $1,200.00

(a) Total annualized capital/start-up cost: **$0**

(b) Total annual costs (operation and maintenance): **$1,200**

 (c) Total annual cost requested: **$1,200**

 **Total annual costs: $1,600**

14. The Commission believes that the cost to the Federal Government will be the collecting, processing, and analysis of rate data and information, and reports on outreach efforts submitted by STS providers:

(a) The Commission will use staff attorneys at the GS-14/Step 5 level to collect, process and analyze the rate data and information, and reports on outreach efforts submitted by STS providers.

(b) The Commission estimates the time to process each submission to be approximately 3 hours.

(c) On average, the Commission estimates that it will receive approximately 170 submissions (168 rate data and information submissions + 2 STS outreach effort reports[[27]](#footnote-27)) annually:

 170 submissions x 3 hours/submission x $60.83 = $31,023.30

 **Total cost to the Federal Government:** **$31,023.30**

15. Due to the transfer of the **speed dialing** requirement from OMB collection 3060-1047, and the re-evaluation of the existing burdens for this information collection, the Commission makes the following adjustments:

A decrease in the number of respondents of **-2,223**, from 5,733 to 3,510; a decrease in the annual number of responses of **-2,218**, from 5,898 to 3,680; a decrease in the annual burden hours of

**-22,825**, from 28,085 to 5,260; and an increase in the total annual cost of **+$1,600**, from $0 to $1,600.

 There are no program changes.

16. There are no plans to publish the result of the collection of information.

17. The Commission is not seeking approval not to display the expiration date for OMB approval of this information because the collection does not include a form number.

18. There are no exceptions to the certification statement.

**B. Collections of Information Employing Statistical Methods**

The Commission does not anticipate that the collections of information will employ statistical methods.

1. TRS is a telephone transmission service that allows an individual who is deaf, hard of hearing, deaf-blind, or who has a speech disability to engage in communications by wire or radio with one or more individuals, a manner that is functionally equivalent to the ability of an individual who does not have a hearing or speech disability to communicate using voice communication services by wire or radio. 47 U.S.C. § 225(a)(3). [↑](#footnote-ref-1)
2. 47 U.S.C. § 225(b)(1). [↑](#footnote-ref-2)
3. 47 U.S.C. § 225(c), (d). [↑](#footnote-ref-3)
4. 47 U.S.C. § 225(a)(3). [↑](#footnote-ref-4)
5. *Telecommunication Relay Services and Speech-to-Speech Services for Individuals with Hearing and Speech Disabilities; Americans with Disabilities Act of 1990*, Second Report and Order, Order on Reconsideration, and Notice of Proposed Rulemaking, 18 FCC Rcd 12379 (2003) (*2003* *Second Improved TRS Order*). [↑](#footnote-ref-5)
6. Although the Commission initially waived the speed dialing requirement for Video Relay Service (VRS), Internet Protocol (IP) Relay, and IP Captioned Telephone Service (IP CTS) providers, the Commission allowed the time-limited waiver for VRS and IP Relay to expire and terminated the indefinite waiver for IP CTS. *Telecommunications Relay Services and Speech-to-Speech Services for Individuals with Hearing and Speech Disabilities; Waivers of iTRS Mandatory Minimum Standards*, Report and Order, Order, Declaratory Ruling, and Further Notice of Proposed Rulemaking, 29 FCC Rcd 10697, 10708-09, paras. 21-23, n.95 (2014) [↑](#footnote-ref-6)
7. *IP-Enabled Services; Implementation of Sections 255 and 251(a)(2) of the Communications Act of 1934, as Enacted by The Telecommunications Act of 1996: Access to Telecommunications Service, Telecommunications Equipment and Customer Premises Equipment by Persons with Disabilities; Telecommunications Relay Services and Speech-to-Speech Services for Individuals with Hearing and Speech Disabilities; and The Use of N11 Codes and Other Abbreviated Dialing Arrangements*, Report and Order, 22 FCC Rcd 11275 (2007) (*Sections 225/255 VoIP Report and Order*). [↑](#footnote-ref-7)
8. TRS is a telephone transmission service that provides the ability for an individual who is deaf, hard of hearing, deaf-blind, or who has a speech disability to engage in communications by wire or radio with one or more individuals, in a manner that is functionally equivalent to the ability of a hearing individual who does not have a speech disability to communicate using voice communication services by wire or radio. *See* 47 U.S.C 225(a)(3). TRS facilities are staffed by communications assistants (CAs) who relay conversations between individuals who are deaf, hard of hearing, deaf-blind, or who have a speech disability and other individuals. [↑](#footnote-ref-8)
9. *See* 47 CFR 64.604(c)(3). [↑](#footnote-ref-9)
10. *Telecommunications Relay Services for Individuals with Hearing and Speech Disabilities*, Report and Order and Further Notice of Proposed Rulemaking, 15 FCC Rcd 5140 (March 6, 2000) (*2000 Improved TRS Order*). [↑](#footnote-ref-10)
11. STS is a form of TRS that allows individuals with speech disabilities to communicate with voice telephone users through the use of specially trained CAs who understand the speech patterns of persons with speech disabilities and can repeat the words spoken by that person. *See* 47 CFR 64.601(a)(30). [↑](#footnote-ref-11)
12. VRS is a form of TRS that allows people with hearing or speech disabilities who use sign language to communicate with voice telephone users through video equipment. The video link allows the CA to view and interpret the party’s signed conversation and relay the conversation back and forth with a voice caller. *See* 47 CFR 64.601(a)(40). [↑](#footnote-ref-12)
13. *See Telecommunications Services for Individuals with Hearing and Speech Disabilities; Recommended TRS Cost Recovery Guidelines; Request by Hamilton Telephone Company for Clarification and Temporary Waivers*, Memorandum Opinion and Order and Further Notice of Proposed Rulemaking, 16 FCC Rcd 22948 (2001) (*2001 TRS Cost Recovery MO&O and FNPRM*). [↑](#footnote-ref-13)
14. These costs and demand data are “total TRS minutes of use, total interstate TRS minutes of use, total TRS operating expenses and total TRS investment,” as well as “other historical or projected information reasonably requested by the administrator for purposes of computing payments and revenue requirements.” 47 CFR § 64.604(c)(5)(iii)(D). [↑](#footnote-ref-14)
15. *Telecommunications Relay Services and Speech-to-Speech Services for Individuals with Hearing and Speech Disabilities*, Report and Order and Declaratory Ruling, 22 FCC Rcd 20140 (2007), Erratum, 22 FCC Rcd 21842 (CGB 2007) (*2007* *Cost Recovery R&O and Declaratory Ruling*). [↑](#footnote-ref-15)
16. References to traditional TRS include Spanish-to-Spanish traditional TRS. [↑](#footnote-ref-16)
17. CTS is a form of TRS generally used by someone who has the ability to speak and some residual hearing. It uses a special telephone that has a text display, so that on a standard telephone line, the user can both listen to what is said over the telephone (to the extent possible) and simultaneously read captions of what the other person is saying. [↑](#footnote-ref-17)
18. IP CTS is a type of captioned telephone service where the captions are delivered to the user via the Internet, rather than a standard telephone line. *See Telecommunications Relay Services and Speech-to-Speech Services for Individuals with Hearing and Speech Disabilities,* CG Docket No. 03-123, Declaratory Ruling, 22 FCC Rcd 379 (January 11, 2007) (*2007 IP CTS Order*). [↑](#footnote-ref-18)
19. IP (Internet-Protocol) Relay is a text-based form of TRS where the connection to the CA is via the Internet, rather than the public switched telephone network (PSTN), and a personal computer or other Web-enabled device. [↑](#footnote-ref-19)
20. Conversation minutes are a subset of session minutes. [↑](#footnote-ref-20)
21. 47 CFR § 64.604(c)(5)(iii)(D)(*4*). [↑](#footnote-ref-21)
22. *See* 47 CFR 64.604(c)(5)(iii)(I). [↑](#footnote-ref-22)
23. *2007 Cost Recovery R&O and Declaratory Ruling,* 22 FCC Rcd at 20154, para. 28. [↑](#footnote-ref-23)
24. These 2 Respondents, affected by the reporting requirements for TRS providers, are already included in the total number of 10 Respondents under A. Because each state or territory has assigned the TRS contract to one of the two respondents, each respondent files reports for multiple states and territories. [↑](#footnote-ref-24)
25. Because each state and territory contracts with only 1 provider, each respondent is responsible for only some of the states. Between the 2 respondents, there 3 reports per each of 56 states and territories for a total of 168 responses. [↑](#footnote-ref-25)
26. These 2 Respondents, affected by the reporting requirements for STS providers, are already included in the total number of 10 Respondents under A. [↑](#footnote-ref-26)
27. *See supra* item 12(C). [↑](#footnote-ref-27)