The Honorable Richard Barlow  
First Selectman, Town of Canton  
4 Market Street  
Collinsville, CT 06022-0168

RE: MIRA Fiscal Year 2016 Budget and Tip Fees

Dear First Selectman Barlow:

This letter is provided to inform our Connecticut Solid Waste System (CSWS) customer towns of the tipping fees established for fiscal year 2016 (FY2016). These fees are effective July 1, 2015 through June 30, 2016.

I am pleased to inform you that MIRA (the successor to the Connecticut Resources Recovery Authority), under the guidance of the Board of Directors, has held the FY2016 CSWS net cost of operation (the rate base used in establishing tip fees) essentially flat in comparison to the current Fiscal year 2015 budget. This was accomplished by aggressive costs management, prioritizing operating and capital spending, a contract sale of a portion of our power generation at an attractive rate as a hedge against volatile wholesale energy prices, increasing revenue from recycling operations and using the Tip Fee Stabilization Fund established last year.

Having accomplished that, the Board noted the Governor’s concurrently proposed FY2016/2017 State of Connecticut Biennial Budget contemplates a $1.00 increase in the Solid Waste Assessment fee paid by resource recovery facilities, including MIRA’s facility in Hartford. This fee, payable to the State of Connecticut, is currently $1.50 per ton of waste processed in resource recovery facilities, but will, in the proposed Biennial Budget, be assessed at $2.50/ton and apply to all solid waste.

In anticipation of this fee increase being levied effective July 1 2015, the MIRA Board, on Thursday February 19th, established the FY2016 tipping fee and included the anticipated state assessment fee increase. Accordingly, the FY2016 tipping fee for all tiers and duration terms will increase $1.00 over the present FY2015 rates. Therefore the fee applicable to the Town of Canton for FY2016, given Canton’s contract with MIRA for waste disposal under a Tier 1 Long-Term Municipal Services Agreement (MSA) is $63 per ton.

Please note that should the Connecticut General Assembly choose NOT to increase the State Solid Waste Assessment, the FY2016 tipping fee will be reduced by $1.00 and will be unchanged from the present FY2015 fee.

MIRA will continue, for the 23rd consecutive year, the CRRA practice of accepting and processing recyclables from participating communities at no charge. We have recently issued rebates of $10/ton for recyclables delivered in FY2014, we anticipate delivering rebate checks for $10/ton to participating customer towns for all recyclables delivered in FY2015 subsequent
to our annual independent financial audit, and we have budgeted a $10/ton recycling rebate for FY2016. Presently, the Town of Canton is a participating community for recycling.

The complete table for various town agreements (MSAs) is shown below.

<table>
<thead>
<tr>
<th>WASTE STREAM</th>
<th>FY 2016 Tipping Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tier 1 Short-Term (per ton) MSW</td>
<td>$65.00</td>
</tr>
<tr>
<td>Tier 1 Long-Term (per ton) MSW</td>
<td>$63.00</td>
</tr>
<tr>
<td>Tier 2 (per ton) MSW</td>
<td>$67.00</td>
</tr>
<tr>
<td>Tier 3 (per ton) MSW</td>
<td>$63.00</td>
</tr>
<tr>
<td>Spot MSW Waste (per ton)</td>
<td>Market</td>
</tr>
<tr>
<td>Bulky Waste (per ton)</td>
<td>$85.00</td>
</tr>
<tr>
<td>Mattress/Box Springs Surcharge (per unit)</td>
<td>$30.00</td>
</tr>
<tr>
<td>Recycling: Single or Dual Stream (per ton)</td>
<td>No Charge</td>
</tr>
</tbody>
</table>

(Notice: Tier 1 Short-Term and Tier 2 customers may convert to a Tier 1 Long-Term MSA at any time)

The FY2016 tipping fees are set by the MIRA Board of Directors based upon the estimated Net Cost of Operation in keeping with the terms of the MSA. The FY2016 operating expense budget for CSWS is $58.8 million. The CSWS operating expense budget funds the entire system: operation of our transfer stations, the transport of waste and recyclables from the transfer stations to the processing facilities in Hartford, the operation, maintenance and repair of the facilities, contractor costs, and transport and disposal of residue. The FY2016 expense budget represents a 2.9% increase in operating costs compared to the FY2015 budget and is consistent with the expectations of our Ten Year Financial Plan developed pursuant to recent legislation. Our additional reserve contributions are focused on fully funding the major maintenance, capital improvement and equipment acquisition program also included in the Ten Year Financial Plan.

A PowerPoint presentation illustrating the Cost of Operation, Non Disposal Fee Revenue, Net Cost of Operation calculation of fees, as defined in the MSA, and additional details of the FY2016 CSWS budget is attached for your information. The detailed budget schedules will be available for viewing on our Website prior to the beginning of the Fiscal Year.

The MSAs require the annual calculation of the Opt-Out Disposal Fee. This calculation establishes a tip fee, which if exceeded, permits our Tier 1 Long-Term and Short-Term customer towns to unilaterally exit their MSAs. For FY2016, the Opt-Out Disposal Fee is $64.09 for Tier 1 Long-Term Municipalities. The FY2016 disposal fee for Canton is below the applicable Opt-Out Disposal Fee. Please see the attached schedule for a calculation of the Opt-Out Disposal Fee.
Finally, for your information, please know that because the Town of Canton has a Long-Term Tier I agreement with MIRA, private waste hauling companies serving commercial and residential subscription accounts in the Town of Canton will also have the advantage of being provided disposal services at the municipal rate, $63.00 per ton.

Thank you for your patronage of MIRA. We appreciate the opportunity to serve the residents of Canton. We would be pleased to visit Canton and provide an update on MIRA, including but not limited to a review of the FY2016 budget for you or your town council.

Please don’t hesitate to contact me or any of the MIRA Directors (Directors contact information is attached) if we can be of any assistance.

Very truly yours,

Thomas D. Kirk
President
tkirk@ctmira.org
860-757-7777

Attachments:
  - Budget Power Point
  - Opt-Out calculation schedule
  - MIRA Directors contact information
MATERIALS INNOVATION AND RECYCLING AUTHORITY

FINAL PROPOSED

Exhibit B

CSWS Division
FY 2016 Budget
Development

February 19, 2015
MIRA Board of Directors

Note: The Disposal Fees adopted herein include a $1.00 per ton pass through of the increase in the State's Solid Waste Assessment fee that was included in the Governor's Budget proposed for the FY 2016 - FY 2017 Biennium. MIRA will waive this pass through if the Solid Waste Assessment fee is not increased. If the Solid Waste Assessment fee is increased, all relevant revenue, expenditure and income estimates reflected herein will be adjusted appropriately.
SUMMARY PROPOSED BUDGET

- Total Operating Revenues - $67.3 Million
- Total Operating Expenses - $58.8 Million
- Operating Income Before Reserve Contributions - $8.5 Million

Proposed Reserve Contributions
- CSWS Debt Service Fund - $0.0 Million
- CSWS General Fund:
  - CSWS Improvement Fund - $9.4 Million
  - CSWS Risk Fund - $0
  - CSWS Legal Fund - $0
  - CRRA Severance Fund - $0
  - CSWS Tip Fee Stabilization Fund - $(0.9 Million)
  - CSWS General Fund Retained - $0

- Maintain Tip Fee at FY 2015 Level
SUMMARY PROPOSED BUDGET

- **Cost of Operation -**
  - Operating Expense Budget - $58,750,386 ($1,675,386, 2.9% Increase)
  - Reserve Contributions - $9,452,004 ($948,996, 9.1% Reduction)
  - Net Increase - $726,390 / 1.1%

- **Non Disposal Fee Revenue -**
  - $99,400, 0.0% Increase
  - Includes Member Service Fees (Tier 2) 26,000 Tons @ $2.00 / Ton

- **Net Cost of Operation -**
  - $1,030,000 / 4.35% Increase from FY 2015

- **Add: Cost of Service Discounts -**
  - Tier 1 Long - 204,000 Tons @ $2.00 / Ton; and
  - Tier 3 - 2,500 Tons @ $2.00 / Ton

- **Deduct: Deficit Funded by Stabilization Fund -**

$68,202,390
$43,471,600
$24,730,790
$413,000
$(919,790)

*MIRA “shall set the Base Disposal Fee such that the product of the Base Disposal Fee and the Aggregate Tons, shall produce funds estimated as sufficient to pay the estimated Net Cost of Operation”*
SUMMARY PROPOSED BUDGET

- **Total Rate Base -**
  - Net Cost of Operation & Cost of Service Discounts
  - **Total:** $24,224,000

- **Aggregate Tons -**
  - Service Discounted (Tier 1 Long & Tier 3) - 206,500
  - Gate Rate (Tier 1 Short) - 146,000
  - Service Fee (Tier 2) - 26,000
  - **Total:** 378,500

- **Uniform Base Disposal Fee -**
  - **$64.00 / Ton**

<table>
<thead>
<tr>
<th></th>
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</thead>
<tbody>
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<td>Tier 1 Long</td>
<td>$62.00</td>
<td>$63.00</td>
<td>$61.96</td>
<td>$64.09</td>
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<tr>
<td>Tier 1 Short</td>
<td>$64.00</td>
<td>$65.00</td>
<td>$63.96</td>
<td>$66.09</td>
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<tr>
<td>Tier 2</td>
<td>$66.00</td>
<td>$67.00</td>
<td>n/a</td>
<td>n/a</td>
</tr>
<tr>
<td>Tier 3</td>
<td>$62.00</td>
<td>$63.00</td>
<td>n/a</td>
<td>n/a</td>
</tr>
</tbody>
</table>

- **Total Member Disposal Fees -**
  - **$23,811,000**
  - **$111,000 / 0.47% Increase from FY 2015**
OPERATING EXPENSE BUDGET

**Transfer Stations -**
- Ellington - $16,000
- Essex - $571,000
- Torrington - $546,000
- Watertown - $567,000
- Total - $1,700,000

$1,700,000
0% Increase from FY 2015

**Waste Transportation -**
- MSW From Essex - $846,650
- MSW From Torrington - $607,570
- MSW From Watertown - $1,492,400
- MSW From Salisbury - $28,000
- MSW From RRDD#1 - $22,000
- Solid Waste Bypass - $65,000
- Ash Disposal - $10,725,360
- Non-Processible - $61,640
- Total - $13,848,620

$13,848,620
0.9% Increase from FY 2015

**Trash to Energy Facility -**
- Waste Processing - $11,646,000 ($105,000 / 0.9% Reduction)
- Power Block - $19,904,000 ($1,708,000 / 9.4% Increase)
- Facility Contractor - $1,195,000 ($12,000 / 0.1% Reduction)
- Total - $32,745,000 (1,591,000 5.1% Increase)

$32,745,000
5.1% Increase from FY 2015
OPERATING EXPENSE BUDGET

Recycling Facility - $926,170
- Transport From Essex - $172,160
- Transport From Torrington - $164,640
- Transport From Watertown - $129,120
- Direct O&M Expenses - $60,250
- Recycling Rebate - $400,000
- Total $926,170

Indirect Expense- $9,530,596
- Authority Budget Allocation - $3,271,618
- MIRA Direct Personnel - $1,910,678
- MIRA Direct Non Personnel - $1,534,000
- Assessment, Fees and Taxes - $2,687,000
- Murphy Road Ops Center - $127,300
- Total $9,530,596

Total Operating Expense Budget - $58,750,386
RECOMMENDED RESERVE CONTRIBUTIONS

- Operating Income Before Reserve Contributions - $8,532,214
- CSWS Debt Service Fund - $0
- CSWS General Fund:
  - CSWS Improvement Fund - $9,452,004
    Total available funding based on current draft budget parameters.
    Exceeds initial estimated need for Improvement Fund. Work being prioritized.
  - CSWS Risk Fund - $0
    There will be in excess of $440,000 in this fund as of 6/30/2015.
    Based on review with the Risk manager, this is viewed as sufficient in comparison to the deductibles of all insurance policies other than business interruption.
    No contributions to this fund are recommended for FY 2016.
  - CSWS Legal Fund - $0
    There will be in excess of $600,000 in this fund as of 6/30/2015.
    This is viewed as sufficient in comparison to prior actual CSWS legal expenses.
    No contributions to this fund are recommended for FY 2016.
  - MIRA Severance Fund - $0
    There will be approximately $900,000 in this fund as of 6/30/2015.
    This is viewed as sufficient in comparison to total FY 2016 Personnel Services.
    No contributions to this fund are recommended for FY 2016.
  - CSWS Tip Fee Stabilization Fund - $919,790
    No draw expected based on current draft budget parameters.
  - CSWS General Fund Retained - $0
    No surplus to retain based on current draft budget parameters.
COST OF OPERATION
(CHANGE FROM FY 2015 BUDGET)

Operating Expenses
- Increase to PBF Budgets (Net) - $1,708,000
- Increase Ash Disposal - $272,540
- Increase MIRA Facility Insurance - $163,000
- Increase Direct MIRA Personnel Services - $112,678
- Reduced Authority Budget - ($318,382)
- Reduced WPF Budget (Net) - ($105,000)
- Reduced NAES Insurance - ($103,000)
- Other Reductions (Net) - ($54,450)
- Net Increase to Operating Expense Budget - $1,675,386

Reserve Contributions
- Reduce Contribution to Severance Reserve - ($85,000)
- Reduce Contribution to Legal Reserve - ($100,000)
- Reduce Contribution to Risk Reserve - ($191,000)
- Reduce Contribution to General Fund Reserve - ($500,000)
- Reduce Contribution to Improvement / Debt Reserve - ($72,996)
- Net Reduction to Reserve Contributions - ($948,996)

Net Increase in Cost of Operation -
Funded by Increase in use of Tip Fee Stabilization - $714,790
Funded by Member Disposal Fee - $111,000
Funded by Non Disposal Fee Revenue - $(99,460)
$726,390
NON DISPOSAL FEE REVENUE

- **Energy Sales** -
  - Capacity Payments & RECs - $1,903,000
  - Real Time Market - $11,330,235
  - Contract Sales - $9,481,824
  - Total - $22,515,059

- **Other Recovered Products** -
  - Inbound CSWS Base @ $6.50 / Ton - $399,500
  - Inbound CCR Base @ $7.50 / Ton - $105,000
  - Revenue Share (Container Sales) - $373,180
  - Revenue Share (Paper Sales) - $165,828
  - FRC Residue Disposal / Other - $191,808
  - Other Recycling / Waste Revenue - $73,000
  - Metal Sales - $1,755,225
  - Total - $3,062,541

- **Contract Waste** -
  - Hauler Contracts - $9,920,600
  - Other Contracts - $5,940,600
  - Total - $14,960,000

- **Spot Waste** -

- **Other (Interest / Service Fees)**

- **Total Non Disposal Fee Revenue** - $43,471,600
KEY DRIVERS

Trash to Energy Operations:

- Total MSW Deliveries - 710,415
  - "Aggregate Tons" - 378,500
  - Hauler Contract - 155,000
  - Other Contract - 100,000
  - Spot - 76,415
  - Municipal Bulky - 500
  - Total - 710,415

- Total MSW to RDF Production Rate - 97.5%
- Total RDF - 693,000
- RDF to KWH Production Rate - 541 kwh / ton
- Energy Production - 375,000,000 kwh
- Contract / Non Contract Energy Price - $.0549 / kwh
- RDF to Ash Production Rate - 25.1%
- Ash to Disposal - 174,000 tons
- Ash Disposal Cost Per Ton - $61.64

Recycling Operations:

- CSWS Sourced Recyclables - 47,000 tons
- FCR Sourced Recyclables - 10,000 tons
### CSWS Contract and Non Contract Energy Sales - FY 2016 Budget

<table>
<thead>
<tr>
<th></th>
<th>Bid Price</th>
<th>Weighted Average Monthly Bid</th>
<th>Budget Production</th>
<th>Contracted 1st 20 MWh</th>
<th>Non Contracted Remainder</th>
<th>Contract Revenue</th>
<th>Non Contract Revenue</th>
<th>Total Budget Revenue</th>
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<tbody>
<tr>
<td><strong>On-Peak</strong></td>
<td><strong>S/MWh</strong></td>
<td><strong>S/MWh</strong></td>
<td><strong>$</strong></td>
<td><strong>$</strong></td>
<td><strong>$</strong></td>
<td><strong>$</strong></td>
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<td>53.09261</td>
<td>32.70449</td>
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<td>32,700,000</td>
<td>14,880,000</td>
<td>17,820,000</td>
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<td>46.60782</td>
<td>29.94449</td>
<td>38.726120</td>
<td>0.03804</td>
<td>32,700,000</td>
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<td>37.57877</td>
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<td>39.20330</td>
<td>29.01270</td>
<td>34.107999</td>
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<td>29,800,000</td>
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<td><strong>Total</strong></td>
<td><strong>$63.03845</strong></td>
<td><strong>$45.85946</strong></td>
<td><strong>$54.448956</strong></td>
<td><strong>0.142</strong></td>
<td><strong>$375,000,000</strong></td>
<td><strong>$175,200,000</strong></td>
<td><strong>$199,800,000</strong></td>
<td><strong>$9,481,824</strong></td>
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### Budget / Actual CSWS Electric Prices

- **FY 2014 Actual**
- **FY 2015 Budget**
- **FY 2015 Actual**
- **FY 2016 Budget Rate**
Materials Innovation and Recycling Authority  
Connecticut Solid Waste System  
FY 2016 Opt Out Disposal Fees

<table>
<thead>
<tr>
<th>Description</th>
<th>Tier 1 Long</th>
<th>Tier 1 Short</th>
</tr>
</thead>
<tbody>
<tr>
<td>Base Opt Out Disposal Fee (Note 1) (Contract Year 4)</td>
<td>$ 61.96</td>
<td>$ 63.96</td>
</tr>
<tr>
<td>Additional Opt Out Costs (Note 2)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>City of Hartford PILOT</td>
<td>$ 1,500,000.00</td>
<td>$ 1,500,000.00</td>
</tr>
<tr>
<td>Transfer Station PILOTs</td>
<td>$ 15,500.00</td>
<td>$ 15,500.00</td>
</tr>
<tr>
<td>Total Additional Opt Out Cost</td>
<td>$ 1,515,500.00</td>
<td>$ 1,515,500.00</td>
</tr>
<tr>
<td>Acceptable Solid Waste Delivered to CSWS</td>
<td>$ 710,415.00</td>
<td>$ 710,415.00</td>
</tr>
<tr>
<td>Additional Opt Out Disposal Fee</td>
<td>$ 2.13</td>
<td>$ 2.13</td>
</tr>
<tr>
<td>Total Opt Out Disposal Fee</td>
<td>$ 64.09</td>
<td>$ 66.09</td>
</tr>
</tbody>
</table>

Notes:

1 - Reflects the change in the Consumer Price Index for the period December 2013 to December 2014. The Index established in the Municipal Service Agreement provided a $.04 reduction in the Base Opt Out from Contract Year 3.

2 - Additional Opt Out Costs are as defined in the Municipal Service Agreement. This excludes the increase in the State's Solid Waste Assessment fee, which was included in the Governor's Budget for the FY 2016 - FY 2017 Biennium.
<table>
<thead>
<tr>
<th>Name of Director</th>
<th>Work</th>
<th>Email Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>John E. Adams, Former First Selectman of Granby</td>
<td>860-571-8002</td>
<td><a href="mailto:John.adams@tetratech.com">John.adams@tetratech.com</a></td>
</tr>
<tr>
<td>Richard Barlow, Co-Chairman of the Board</td>
<td>860-693-7847</td>
<td><a href="mailto:rbarlow@townofcantonct.org">rbarlow@townofcantonct.org</a></td>
</tr>
<tr>
<td>and First Selectman of Canton</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ralph Eno, First Selectman of Lyme</td>
<td>860-434-7733</td>
<td><a href="mailto:selectman@townlyme.org">selectman@townlyme.org</a></td>
</tr>
<tr>
<td>Joel Freedman</td>
<td>860-709-0600</td>
<td><a href="mailto:jfreedmanconsulting@gmail.com">jfreedmanconsulting@gmail.com</a></td>
</tr>
<tr>
<td>James Hayden, First Selectman of East Granby</td>
<td>860-653-2576</td>
<td><a href="mailto:jmh@egtownhall.com">jmh@egtownhall.com</a></td>
</tr>
<tr>
<td>Andrew Nunn, CFO of the City of Bridgeport</td>
<td>203-576-3964</td>
<td><a href="mailto:Andrew.Nunn@bridgeportct.gov">Andrew.Nunn@bridgeportct.gov</a></td>
</tr>
<tr>
<td>Scott Shanley, General Manager, Town of Manchester</td>
<td>860-647-3123</td>
<td><a href="mailto:sshanley@manchesterct.gov">sshanley@manchesterct.gov</a></td>
</tr>
<tr>
<td>Donald Stein, Chairman of the Board</td>
<td>860-379-8285</td>
<td><a href="mailto:dstein@barkhamsted.us">dstein@barkhamsted.us</a></td>
</tr>
<tr>
<td>and First Selectman of Barkhamsted</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Stephen Edwards, Public Works Director</td>
<td>203-341-1120</td>
<td><a href="mailto:sedwards@westportct.gov">sedwards@westportct.gov</a></td>
</tr>
<tr>
<td>Town of Westport</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dr. Robert L. Painter, City of Hartford Representative</td>
<td>860-463-1496</td>
<td><a href="mailto:painterbob4250@yahoo.com">painterbob4250@yahoo.com</a></td>
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