

HOUSE COMMITTEE OF REFERENCE REPORT

Chair of Committee

March 21, 2024
Date

Committee on Energy & Environment.

After consideration on the merits, the Committee recommends the following:

HB24-1352 be amended as follows, and as so amended, be referred to the Committee on Finance with favorable recommendation:

- 1 Amend printed bill, page 4, line 11, after "CONFIGURE" insert
2 "RESIDENTIAL".
- 3 Page 4, line 12, strike "OR BUILDING".
- 4 Page 4, lines 15 and 16, strike "MAKE FOR A NEGATIVE INCREMENTAL
5 COST FOR THIS NEW TECHNOLOGY;" and substitute "CAN MAKE THIS
6 TECHNOLOGY LESS EXPENSIVE THAN A COOLING-ONLY SYSTEM;".
- 7 Page 5, strike lines 2 through 4 and substitute:
8 "(2) "COLD-CLIMATE HEAT PUMP" HAS THE MEANING SET FORTH
9 IN SECTION 39-22-554.".
- 10 Page 5, lines 11 and 12, strike "A SINGLE-FAMILY, DUPLEX, TRIPLEX, OR
11 QUADPLEX HOME;" and substitute "ONE- AND TWO-FAMILY DWELLINGS
12 AND TOWNHOUSES AS DEFINED IN THE INTERNATIONAL RESIDENTIAL
13 CODE;".
- 14 Page 6, line 3, strike "INSTALL,".
- 15 Page 6, line 4, strike the first "LEASE," and after the second "LEASE,"
16 insert "INSTALL,".
- 17 Page 6, line 18, strike "COLD-CLIMATE" and substitute
18 "COLD-TEMPERATURE".
- 19 Page 6, strike lines 19 through 25 and substitute:
20 "(II) THE COVERED HVAC UTILIZES A STANDARD,

1 NON-COLD-CLIMATE HEAT PUMP WITH SUPPLEMENTAL ELECTRIC
2 RESISTANCE HEAT THAT IS ACCOMPANIED WITH AN AFFIDAVIT SIGNED BY
3 THE PROPERTY OWNER ACKNOWLEDGING THE POTENTIAL FOR HIGHER
4 HEATING BILLS DURING TIMES WHEN THE SUPPLEMENTAL ELECTRIC
5 RESISTANCE HEAT IS IN USE;

6 (III) THE COVERED HVAC UTILIZES A STANDARD,
7 NON-COLD-CLIMATE HEAT PUMP WITHOUT SUPPLEMENTAL ELECTRIC
8 RESISTANCE HEAT THAT IS ACCOMPANIED WITH AN AFFIDAVIT SIGNED BY
9 THE PROPERTY OWNER ACKNOWLEDGING THAT THE HEAT PUMP MAY NOT
10 PROVIDE FULL HEATING IN COLD TEMPERATURES; OR

11 (IV) IF ALLOWED BY FEDERAL, STATE, OR LOCAL LAW, THE
12 COVERED HVAC OPERATES ALONGSIDE A FURNACE, WOOD STOVE, OR
13 FIREPLACE FOR SUPPLEMENTAL HEAT; AND".

14 Page 6, line 26, strike "INFORMATION" and substitute "INFORMATION,
15 PROVIDED TO THE PROPERTY OWNER AND ATTACHED TO THE HEAT PUMP,".

16 Page 8, line 6, strike "SECTION." and substitute "SECTION, INCLUDING A
17 GRACE PERIOD BEFORE ENFORCEMENT PURSUANT TO SECTION 25-7-1604
18 FOR ALL OR A SUBSET OF COVERED HVAC.".

19 Page 8, line 17, after "(1)" insert "(a)".

20 Page 8, after line 21 insert:

21 "(b) THE EXECUTIVE DIRECTOR SHALL INVESTIGATE ANY CREDIBLE
22 REPORT OF AN ALLEGED VIOLATION OF SECTION 25-7-1603 (1).".

23 Page 9, line 7, after "25-7-1603 (1)," insert "AFTER TWO WARNING
24 LETTERS,".

25 Page 9, line 10, strike "COOLING," and substitute "THERMAL ENERGY,".

26 Page 9, lines 19 and 20, strike "STATE- OR UTILITY-MAINTAINED" and
27 substitute "STATE-MAINTAINED".

28 Page 10, line 25, strike "**Program**" and substitute "**Recommendations**".

29 Page 10, line 26, strike "**financial incentives -**".

30 Page 11, after line 10 insert:

31 "(c) THE IMPLEMENTATION OF SECTION 40-3.2-109 WILL MAKE
32 ADDITIONAL INCENTIVES AVAILABLE FOR HEAT PUMPS AND OTHER

1 LOW-EMISSION TECHNOLOGIES;".

2 Reletter succeeding paragraphs accordingly.

3 Page 11, line 11, strike "ADDITIONAL STATE INCENTIVES ARE" and
4 substitute "DEDICATED ATTENTION IS".

5 Page 11, after line 24 insert:

6 "(a) "COMMISSION" MEANS THE PUBLIC UTILITIES COMMISSION
7 CREATED IN SECTION 40-2-101 (1)(a)."

8 Reletter succeeding paragraphs accordingly.

9 Page 12, strike lines 2 through 4.

10 Reletter succeeding paragraphs accordingly.

11 Page 12, strike lines 12 and 13 and substitute:

12 "(g) "RECOMMENDATIONS" MEANS THE RECOMMENDATIONS MADE
13 BY THE OFFICE PURSUANT TO SUBSECTION (5)(b) OF THIS SECTION."

14 Page 12, line 16, after "A" insert "BRIEF".

15 Page 12, line 23, after "STATE," insert "LOCAL,".

16 Page 12, strike lines 25 through 27.

17 Page 13, strike lines 1 through 10 and substitute:

18 "(5) ON OR BEFORE FEBRUARY 1, 2026, THE OFFICE SHALL
19 IDENTIFY ANY REGIONS OF THE STATE, SEGMENTS OF THE STATE'S
20 INCOME-QUALIFIED POPULATION, AND HOUSING PROVIDERS THAT SERVE
21 THE STATE'S INCOME-QUALIFIED POPULATION THAT DOES NOT HAVE
22 ACCESS TO INCENTIVES OFFERED BY THE OFFICE, A GAS OR ELECTRIC
23 UTILITY OR COOPERATIVE, OR ANY OTHER LOCAL OR REGIONAL ENTITY TO
24 COVER THE AVERAGE INCREMENTAL COST DIFFERENCE DESCRIBED IN THE
25 OFFICE'S MOST RECENT BRIEF MARKET STUDY OR LITERATURE REVIEW
26 CONDUCTED PURSUANT TO SUBSECTION (4) OF THIS SECTION. IF ANY GAPS
27 IN INCENTIVE COVERAGE ARE FOUND, IN A REPORT TO THE GENERAL
28 ASSEMBLY AND THE COMMISSION, THE OFFICE SHALL:

29 (a) IDENTIFY WHICH GAPS IN INCENTIVE ACCESS SHOULD BE

1 COVERED BY ENTITIES SUBJECT TO SECTION 40-3.2-109; AND
2 (b) MAKE RECOMMENDATIONS TO THE GENERAL ASSEMBLY AND
3 THE COMMISSION FOR FILLING ANY REMAINING GAPS IN INCENTIVE
4 ACCESS."

5 Page 13, line 12, strike "PROGRAM" and substitute "RECOMMENDATIONS".

6 Page 13, lines 13 and 14, strike "POLICIES AND PROCEDURES DESCRIBED
7 IN SUBSECTION (5)(a) OF THIS SECTION" and substitute
8 "RECOMMENDATIONS".

9 Page 13, line 14, strike "PROGRAM'S" and substitute
10 "RECOMMENDATIONS".

11 Page 15, strike lines 8 through 13 and substitute:
12 "(a) "COLD-CLIMATE HEAT PUMP" HAS THE MEANING SET FORTH IN
13 SECTION 39-22-554."

14 Page 15, strike lines 23 and 24 and substitute:
15 "(I) IS CAPABLE OF PROVIDING A MINIMUM OF ONE TON AND A
16 MAXIMUM OF FIVE TONS OF THERMAL ENERGY;"

17 Page 16, strike line 26 and substitute "ONE- AND TWO-FAMILY DWELLINGS
18 AND TOWNHOUSES AS DEFINED IN THE INTERNATIONAL RESIDENTIAL
19 CODE."

20 Page 17, line 9, strike "COMPENSATION." and substitute "COMPENSATION
21 AND IS A QUALIFIED CONTRACTOR PURSUANT TO SECTION 39-22-554."

22 Page 17, line 27, strike "2024," and substitute "2025," and strike "2034,"
23 and substitute "2035,".

24 Page 18, line 16, strike "CRITERIA:" and substitute "CRITERIA, WITH A
25 MAXIMUM INCREASE OF FIVE THOUSAND DOLLARS:".

26 Page 18, after line 21 insert:
27 "(II) THE ELIGIBLE COLD-CLIMATE HEAT PUMP OR
28 GROUND-SOURCE HEAT PUMP IS INSTALLED BY A HOME BUILDER OR AN
29 HVAC CONTRACTOR THAT UTILIZES COLLECTIVE BARGAINING
30 AGREEMENTS;"

31 Renumber succeeding subparagraphs accordingly.

1 Page 19, strike lines 13 through 20 and substitute:
2 "(VII) THE ELIGIBLE COLD-CLIMATE HEAT PUMP OR
3 GROUND-SOURCE HEAT PUMP IS INSTALLED IN A PROPERTY THAT HAS
4 IMPLEMENTED VERIFIED ENERGY EFFICIENCY MEASURES WITHIN THREE
5 YEARS BEFORE THE DATE THAT THE ELIGIBLE COLD-CLIMATE HEAT PUMP
6 OR GROUND-SOURCE HEAT PUMP IS INSTALLED AND HAS SAVED AN
7 AVERAGE OF AT LEAST TEN PERCENT ANNUALLY;"

8 Page 19, line 23 after "EQUIPMENT" insert "ON SITE".

9 Page 20, strike lines 9 through 12 and substitute:
10 "(B) SUBMITTING AN AGREEMENT SIGNED BY THE OWNER OF THE
11 ELIGIBLE COLD-CLIMATE HEAT PUMP OR GROUND-SOURCE HEAT PUMP
12 THAT STATES THAT THE OWNER IS WILLING TO PARTICIPATE IN A
13 POST-INSTALLATION SURVEY; AND
14 (C) PARTICIPATING IN AT LEAST ONE TWO-HOUR FOCUS GROUP LED
15 BY THE OFFICE."

16 Page 20, strike lines 13 through 27.

17 Page 21, strike lines 1 and 2.

18 Page 23, line 10, strike "TAXPAYER'S" and substitute "TAXPAYER'S,
19 INVESTOR'S, OR FINANCING ENTITY'S".

20 Page 24, line 14, strike "2039." and substitute "2040."

21 Page 24, strike line 16 and substitute "(2)(a), (2)(g), (2)(j), (2)(p), (2)(q),
22 (3)(a), (3)(b), (3)(c), (3)(f), (4), (5)(a) introductory portion, (5)(a)(I),
23 (5)(a)(II), (5)(a)(III), (5)(a)(V), (5)(b), (5)(d)(I) introductory portion, and
24 (5)(d)(II); **repeal** (2)(b), (2)(f), and (5)(d)(I)(A); and **add** (2)(c.5),
25 (2)(i.5), (2)(k.3), and (2)(k.7) as follows:"

26 Page 24, strike lines 22 through 27 and substitute:
27 "~~(A) (I) Is certified pursuant to the federal environmental~~
28 ~~protection agency's energy star program~~ EITHER A STANDARD AIR-SOURCE
29 HEAT PUMP OR A COLD-CLIMATE HEAT PUMP;
30 ~~(B) Has a variable speed compressor; and~~
31 (II) CONFORMS TO ALL APPLICABLE MUNICIPAL, STATE, AND
32 FEDERAL CODES, STANDARDS, REGULATIONS, AND CERTIFICATIONS;
33 (III) IS INSTALLED IN ACCORDANCE WITH THE MANUFACTURER'S
34 SPECIFICATIONS;
35 ~~(C)~~ (IV) Is listed in the Air-conditioning, Heating, and".

1 Page 25, line 3, strike "(III)" and substitute "(V)".

2 Page 25, line 7, strike "(IV)" and substitute "(VI)".

3 Page 25, after line 20 insert:

4 ~~"(b) "Applicable percentage" means a percentage annually~~
5 ~~established by the office as specified in subsection (4) of this section.~~

6 (c.5) "COLD-CLIMATE HEAT PUMP" MEANS A TYPE OF AIR-SOURCE
7 HEAT PUMP THAT MEETS THE QUALIFICATION CRITERIA OF THE FEDERAL
8 ENVIRONMENTAL PROTECTION AGENCY'S ENERGY STAR PROGRAM'S
9 COLD-CLIMATE HEAT PUMP DESIGNATION OR MEETS THE HIGHEST TIER OF
10 THE CONSORTIUM FOR ENERGY EFFICIENCY'S NORTHERN AIR-SOURCE
11 HEAT PUMP SPECIFICATIONS, NOT INCLUDING AN ADVANCED TIER.

12 ~~(f) "Eligible taxpayer" means a taxpayer that meets the~~
13 ~~requirements for and is included on the list of eligible taxpayers described~~
14 ~~in subsection (5) of this section."~~

15 Page 26, after line 20 insert:

16 "(i.5) "HVAC CONTRACTOR" HAS THE MEANING SET FORTH IN
17 SECTION 39-22-554.5 (2).

18 (j) "List" means the list of ~~eligible taxpayers~~ QUALIFIED
19 CONTRACTORS created by the office as specified in subsection (5) of this
20 section.

21 (k.3) "QUALIFIED CONTRACTOR" MEANS AN HVAC CONTRACTOR
22 THAT MEETS THE REQUIREMENTS FOR AND IS INCLUDED ON THE LIST OF
23 QUALIFIED CONTRACTORS DESCRIBED IN SUBSECTION (5) OF THIS SECTION.

24 (k.7) "STANDARD AIR-SOURCE HEAT PUMP" MEANS A TYPE OF HEAT
25 PUMP THAT IS CERTIFIED PURSUANT TO THE FEDERAL ENVIRONMENTAL
26 PROTECTION AGENCY'S ENERGY STAR PROGRAM AND IS NOT A
27 COLD-CLIMATE HEAT PUMP."

28 Page 28, after line 13 insert:

29 "(3) (a) For income tax years commencing on or after January 1,
30 2024, but before January 1, 2033, ~~an eligible~~ A taxpayer that ~~installs~~
31 ~~PURCHASES NEW RETAIL heat pump technology in a building in the state;~~
32 ~~on a campus in the state, or develops, through purchase and installation~~
33 ~~of necessary equipment, a thermal energy network~~ OR A NEW THERMAL
34 ENERGY NETWORK FOR PROPERTY in the state is allowed a credit against
35 the tax imposed under this article 22 in an amount set forth in subsection
36 (3)(c) of this section in the tax year that the RETAIL heat pump technology
37 or NEW thermal energy network is placed into service.

38 (b) In order to qualify for the tax credit allowed under this section,
39 ~~the eligible taxpayer shall provide a discount from the amount charged for~~

1 ~~the installation of heat pump technology or a thermal energy network in~~
2 ~~an amount equal to the amount of the credit set forth in subsection (3)(c)~~
3 ~~of this section minus the applicable percentage of the credit, and shall~~
4 ~~show the discount as a separate item on the receipt or invoice; except that~~
5 ~~the requirement in this subsection (3)(b) does not apply to an eligible~~
6 ~~taxpayer who installs their own heat pump technology or thermal energy~~
7 ~~network~~ THE NEW RETAIL HEAT PUMP TECHNOLOGY OR NEW THERMAL
8 ENERGY NETWORK MUST BE INSTALLED BY A QUALIFIED CONTRACTOR.".

9 Page 28, line 14, strike "(3)".

10 Page 28, strike lines 19 through 21 and substitute:

11 "(I) For the installation of ~~an air-source~~ A STANDARD heat pump
12 system or a variable refrigerant flow heat system, SEVEN HUNDRED FIFTY
13 DOLLARS PER TON OF THERMAL ENERGY;".

14 Page 29, line 1, after "a" insert "COLD-CLIMATE HEAT PUMP, A".

15 Page 29, line 2, before "water-source" insert "A".

16 Page 29, lines 6 and 7, strike "TWO THOUSAND DOLLARS PER TON OF
17 COOLING;" and substitute "ONE THOUSAND FIVE HUNDRED DOLLARS PER
18 TON OF THERMAL ENERGY;".

19 Page 30, strike lines 7 through 10 and substitute:

20 "~~(4) An eligible taxpayer may retain an applicable percentage of~~
21 ~~the amount of the tax credit allowed under subsection (3)(c) of this~~
22 ~~section to support the industry-wide adoption and deployment of heat~~
23 ~~pump technologies in the state. The office shall annually determine the~~
24 ~~applicable percentage, which must be the same for each eligible taxpayer,~~
25 ~~pursuant to guidelines established by the office. The office shall maintain~~
26 ~~the current applicable percentage on its website and shall provide the~~
27 ~~applicable percentage in writing to the department no later than December~~
28 ~~31, 2023, and each December 31 thereafter through December 31, 2031.~~
29 A PROJECT IN A MULTIFAMILY PROPERTY THAT CONTAINS TWENTY
30 THOUSAND SQUARE FEET OR MORE OF CONDITIONED FLOOR SPACE AND FOR
31 WHICH A CREDIT IS CLAIMED MUST EXCLUSIVELY USE CONTRACTORS THAT
32 PARTICIPATE IN APPRENTICESHIP PROGRAMS REGISTERED WITH THE
33 UNITED STATES DEPARTMENT OF LABOR'S EMPLOYMENT AND TRAINING
34 ADMINISTRATION OR WITH A STATE APPRENTICESHIP COUNCIL RECOGNIZED
35 BY THE UNITED STATES DEPARTMENT OF LABOR FOR ANY NECESSARY
36 PLUMBING OR ELECTRICAL WORK. THIS SUBSECTION (4) DOES NOT APPLY
37 TO A PROJECT THAT IS LIMITED TO IN-UNIT WORK IN A MULTIFAMILY

1 PROPERTY, AS UNDERTAKEN BY THE OWNER OR TENANT OF THE
2 MULTIFAMILY PROPERTY OR UNIT.

3 (5) (a) The office shall create, and update at least annually, a list
4 containing the names and contact information of ~~eligible taxpayers~~
5 QUALIFIED CONTRACTORS. To become ~~an eligible taxpayer~~ A QUALIFIED
6 CONTRACTOR, and be included on the list described in this subsection (5),
7 a ~~taxpayer~~ CONTRACTOR shall demonstrate to the office that the ~~taxpayer~~
8 ~~and any of its employees who will be installing heat pump technology or~~
9 ~~thermal energy networks~~ CONTRACTOR:

10 (I) ~~Are~~ IS licensed as required by the state;

11 (II) ~~Are~~ IS knowledgeable of AND AGREES TO FOLLOW the relevant
12 system requirements set forth in subsections (2)(a), ~~(2)(c.5)~~, (2)(g), (2)(h),
13 (2)(i), ~~(2)(k.7)~~, (2)(m), (2)(n), (2)(p), and (2)(q) of this section;

14 (III) ~~Will install heat pump technology and thermal energy~~
15 ~~networks in accordance with the national electric code and manufacturer's~~
16 ~~specifications;~~

17 (V) Will meet any additional standards established by the office
18 in its guidelines. ~~including, if applicable, the 2021 international energy~~
19 ~~conservation code.~~

20 (b) The office shall, in a sufficiently timely manner to allow the
21 department to process returns claiming the income tax credit allowed in
22 this section, annually provide a secure electronic copy of the list
23 described in subsection (5)(a) of this section to the department that
24 includes the social security number or Colorado account number and
25 federal employer identification number of each ~~eligible taxpayer~~
26 QUALIFIED CONTRACTOR.

27 (d) (I) Every ~~eligible taxpayer~~ QUALIFIED CONTRACTOR shall keep
28 and maintain for a period of four years such books and records as may be
29 necessary to determine that:

30 (A) ~~It is an eligible taxpayer;~~

31 (II) (A) The office shall annually examine a sample of the ~~eligible~~
32 ~~taxpayers~~ QUALIFIED CONTRACTORS on the list described in this
33 subsection (5) to substantiate that the ~~eligible taxpayers~~ QUALIFIED
34 CONTRACTORS are meeting the office's standards. ~~and properly claiming~~
35 ~~the credit allowed by this section.~~ Every ~~eligible taxpayer~~ QUALIFIED
36 CONTRACTOR shall produce the books and records described in subsection
37 (5)(d)(I) of this section for examination at any time by the office.

38 (B) If the office determines that ~~an eligible taxpayer~~ A QUALIFIED
39 CONTRACTOR is no longer meeting the standards, the office shall notify
40 the ~~taxpayer~~ QUALIFIED CONTRACTOR in writing that ~~they are~~ THE
41 QUALIFIED CONTRACTOR IS no longer eligible, remove the ineligible
42 ~~taxpayer~~ QUALIFIED CONTRACTOR from the list, update the list on its
43 website, and promptly notify the department in writing of its decision.

1 ~~(C) If the office determines that a taxpayer was not eligible for all~~
2 ~~or part of the credit claimed, the office shall notify the department in~~
3 ~~writing of its decision. The department shall issue the taxpayer a notice~~
4 ~~of deficiency for the unpaid tax owed, together with applicable penalties~~
5 ~~and interest, and proceed to collect the deficiency in the same manner as~~
6 ~~other tax deficiencies."~~

7 Page 35, strike lines 2 through 8.

8 Renumber succeeding sections accordingly.

9 Page 35, strike lines 16 through 20 and substitute:

10 "(2) ON OR BEFORE APRIL 1, 2026, AN INVESTOR-OWNED UTILITY
11 THAT PROVIDES ELECTRIC OR THERMAL ENERGY SHALL SUBMIT TO THE
12 COMMISSION A PROPOSAL FOR A VOLUNTARY RATE OR RATES FOR ENERGY
13 SUPPLIED TO RESIDENTIAL CUSTOMERS WHO UTILIZE A HEAT PUMP AS
14 THEIR PRIMARY HEATING SOURCE, WHICH VOLUNTARY RATE OR RATES:

15 (a) MAY BE A NEW RATE, A NEW OR AN EXISTING RIDER, OR
16 INCORPORATED INTO AN EXISTING TIME-OF-USE RATE;

17 (b) ARE DESIGNED TO LOWER THE AVERAGE MONTHLY ENERGY
18 BILL OF RESIDENTIAL CUSTOMERS WHO UTILIZE A HEAT PUMP AS THEIR
19 PRIMARY HEATING SOURCE; AND

20 (c) MINIMIZE OR AVOID CROSS-SUBSIDIES FROM OTHER
21 CUSTOMERS.

22 (3) ON OR BEFORE JANUARY 1, 2027, THE COMMISSION SHALL
23 OPEN A MISCELLANEOUS PROCEEDING, OR ADDRESS IN AN EXISTING
24 MISCELLANEOUS PROCEEDING, THE APPROPRIATE MECHANISMS TO
25 PROMOTE REVENUE STABILITY FOR INVESTOR-OWNED UTILITIES THAT
26 SUPPLY NATURAL GAS, WHICH MECHANISMS MAY INCLUDE REVENUE
27 DECOUPLING OR RATE DESIGN OPTIONS."

28 Page 37, line 18, after "MEANS" insert "ALLOCATIONS FROM THE GENERAL
29 FUND OR OTHER LEGISLATIVE ALLOCATIONS,".

30 Page 39, line 20, after "PHASE" insert "BEFORE JANUARY 1, 2025,".

31 Page 41, after line 26 insert:

32 **"SECTION 10.** In Colorado Revised Statutes, 24-38.5-405,
33 **amend (3)(a) as follows:**

34 **24-38.5-405. High-efficiency electric heating and appliances**
35 **grant program - creation - report - legislative declaration - repeal.**

- 1 (3) Grantees may use the money received through the high-efficiency
2 electric heating and appliances grant program for the following purposes:
3 (a) The purchase and installation of high-efficiency electric
4 equipment for DRYING, space heating, water heating, or cooking, OR FOR
5 OTHER PURPOSES AS DETERMINED BY THE COLORADO ENERGY OFFICE in
6 multiple residential or commercial buildings located in close proximity;".
- 7 Renumber succeeding sections accordingly.
- 8 After "SOURCE" insert "FOR THE AFFECTED ROOM, ZONE, OR HOME" on:
9 **Page 6**, lines 11 and 12.
- 10 Strike "INCREMENTAL" on: **Page 12**, lines 18 and 20.
- 11 Strike "TAXPAYER" and substitute "TAXPAYER, INVESTOR, OR FINANCING
12 ENTITY" on: **Page 22**, lines 3, 14, 20, 21, and 24; and **Page 23**, lines 2, 8,
13 11, 23, and 25.

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