

**TO:** Board Members

**THROUGH:** Jeff Walker, Executive Administrator  
Les Trobman, General Counsel  
Jessica Zuba, Deputy Executive Administrator  
Clay Schultz, Director Regional Water Planning and Development

**FROM:** Nancy Richards, Manager, Regional Water Planning and Development  
Annette Lown Mass, Assistant General Counsel  
James Bronikowski, Engineer  
Charles Nichols, Financial Analyst

**DATE:** October 5, 2016

**SUBJECT:** Amendment to TWDB Resolution No. 15-080, related to the commitment for financial assistance from the State Water Implementation Revenue Fund for Texas on behalf of the North Fort Bend Water Authority.

## **ACTION REQUESTED**

Amend by resolution, the previously adopted Texas Water Development Board (TWDB) Resolution No. 15-080, to include the authority for the Executive Administrator to approve the movement of funds among the North Fort Bend Water Authority (Authority) State Water Implementation Fund for Texas (SWIFT) projects.

## **BACKGROUND**

On July 23, 2015, the TWDB, through Resolution No. 15-080, (Attachment B) approved a multi-year commitment to the Authority from SWIRFT for two water supply projects, Project No. 51023, Northeast Water Purification Plant in the amount of \$251,845,000; and Project No. 51022, the Second Source Transmission Line in the amount of \$304,000,000.

The Authority, by letter dated September 2, 2016 (Attachment C), has requested the ability to move funds approved for Project No. 51022 into the account for Project No. 51023.

**KEY ISSUES**

Due to the significant scope and complexity of the projects funded under this commitment, the Executive Administrator (EA) respectfully requests that the Board amend Resolution 15-080 to include a delegation of authority to the EA to exercise his discretion and where appropriate, approve the Authority's future requests (to the extent that there are any) to move money between Project Nos. 51022 and 51023 without requesting Board approval.

The EA understands that the delegated authority will not extend to moving money that the TWDB committed in Resolution No. 15-080 for future years. The authority will be limited to moving money between projects within already closed loans.

**RECOMMENDATION**

The EA recommends that TWDB Resolution No. 15-080, be amended to reflect the delegation of authority to the EA to approve, where appropriate, the movement of money between Project Nos. 51022 and 51023.

Attachment(s):

Attachment A, proposed TWDB Resolution (16- )

Attachment B, TWDB Resolution (15-080)

Attachment C, Letter from Authority

A RESOLUTION OF THE TEXAS WATER DEVELOPMENT BOARD AMENDING TEXAS WATER DEVELOPMENT BOARD RESOLUTION NO. 15-080 TO PROVIDE AUTHORITY TO THE EXECUTIVE ADMINISTRATOR TO APPROVE THE TRANSFER OF FUNDS BETWEEN PROJECT NOS. 51022 AND 51023 COMMITTED FROM THE STATE WATER IMPLEMENTATION REVENUE FUND FOR TEXAS FOR THE NORTH FORT BEND WATER AUTHORITY

(16- )

WHEREAS, at its July 23, 2015, meeting, the Texas Water Development Board (TWDB), by TWDB Resolution No. 15-080, made a multi-year commitment to North Fort Bend Water Authority (Authority) for financial assistance in the amount of \$555,845,000 from the State Water Implementation Revenue Fund for Texas (SWIRFT), through the purchase of \$555,845,000 North Fort Bend Water Authority Water System Junior Lien Revenue Bonds, all as is more specifically set forth in TWDB Resolution No. 15-080 and accompanying documentation, to which documents express reference is made; and

WHEREAS, the TWDB through TWDB Resolution No. 15-80 provided a multi-year commitment to the Authority for Project No. 51023, the Northeast Water Purification Plant Expansion in the amount of \$251,845,000; and Project No. 51022, the Second Source Transmission Line in the amount of \$304,000,000; and

WHEREAS, the Authority has requested to use a portion of the funds from Project No. 51022 for expenses related to Project No. 51023; and

WHEREAS, Project No. 51023 and Project No. 51022 are funded under the State Water Implementation Fund for Texas (SWIFT) and therefore both Projects will follow the same program requirements; and

WHEREAS, the TWDB finds that due to the significant scope and complexity of the projects funded under the commitment, there is reason to allow the Executive Administrator to review and, where appropriate, to provide approval of the movement of funds between the projects funded by the TWDB through TWDB Resolution No. 15-080; and

WHEREAS, in accordance with the Texas Water Code, the TWDB has carefully considered all matters required by law;

NOW, THEREFORE, based on these considerations and findings, the TWDB resolves as follows:

1. The commitment made through TWDB Resolution No. 15-080 is amended by this Resolution to include the following statement of resolution:

NOW THEREFORE, based on the findings above, the TWDB resolves that the Executive Administrator has the authority to where appropriate, approve, not more than

annually, a request from the Authority to transfer funds from current or prior years between Project Nos. 51023 and 51022.

2. All other terms and conditions of TWDB Resolution No. 15-080 shall remain in full force and effect.

APPROVED and ordered of record this the 5th day of October, 2016.

TEXAS WATER DEVELOPMENT BOARD

\_\_\_\_\_  
Bech K. Bruun, Chairman

DATE SIGNED: \_\_\_\_\_

ATTEST:

\_\_\_\_\_  
Jeff Walker

Executive Administrator

**A RESOLUTION OF THE TEXAS WATER DEVELOPMENT BOARD  
APPROVING AN APPLICATION FOR FINANCIAL ASSISTANCE TO  
NORTH FORT BEND WATER AUTHORITY  
IN THE FORM OF A MULTI-YEAR COMMITMENT  
FROM THE STATE WATER IMPLEMENTATION REVENUE FUND FOR TEXAS  
THROUGH THE PROPOSED PURCHASE OF  
\$555,845,000 NORTH FORT BEND WATER AUTHORITY WATER SYSTEM JUNIOR LIEN  
REVENUE BONDS PROPOSED SERIES 2015 THROUGH PROPOSED SERIES 2022**

(15-080)

WHEREAS, the North Fort Bend Water Authority, located in Fort Bend County, Texas, (Authority) has filed applications for financial assistance in the total amount of \$555,845,000 from the State Water Implementation Revenue Fund for Texas (SWIRFT), to finance the planning, design, acquisition, and construction of certain water supply project(s) identified below; and

WHEREAS, the Authority seeks financial assistance from the Texas Water Development Board (TWDB) in the form of a multiyear commitment through the TWDB's proposed purchase of \$555,845,000 North Fort Bend Water Authority Water System Junior Lien Revenue Bonds, Proposed Series 2015 through Proposed Series 2022, (together with all authorizing documents "Obligations"), all as is more specifically set forth in the application and in recommendations of the Executive Administrator's staff; and

WHEREAS, the Authority has offered a pledge of a junior lien on system revenue as sufficient security for the repayment of the Obligations; and

WHEREAS, the commitment is approved for funding under the TWDB's pre-design funding option, and initial and future releases of funds are subject to 31 TAC § 363.1307; and

WHEREAS the commitment is approved for an interest rate subsidy through December 31, 2019; and

WHEREAS, interest rate subsidies are available to the Authority at the following levels: 35.5% for loans of a term of 20 years, 27% for loans of a term of 25 years, and 22% for loans of a term of 30 years. The interest rate subsidy applicable to each proposed series will be set through each financing agreement executed between the TWDB and the Authority, pursuant to this Resolution; and

WHEREAS, the TWDB hereby finds:

1. that the application and assistance applied for meet the requirements of Texas Water Code, Chapter 15, Subchapters G and H and 31 TAC Chapter 363, Subchapters A and M;
2. that the project is a recommended water management strategy in the State Water Plan adopted pursuant to Texas Water Code § 16.051, in accordance with Texas Water Code § 15.474(a);
3. that a water conservation plan, if required by Texas Water Code § 11.1271, has been submitted and implemented in accordance with 31 TAC § 363.1309(b)(1);

4. that the Authority satisfactorily completed any request by the Executive Administrator or a regional planning group for information relevant to the project, including a water infrastructure financing survey under Texas Water Code § 16.053(q), in accordance with 31 TAC § 363.1309(b)(2);
5. that the current water audit, if required by Texas Water Code § 16.0121, has been completed by the Authority and filed with the TWDB in accordance with 31 TAC § 358.6;
6. that the Authority has acknowledged its legal obligation to comply with any applicable requirements of federal law relating to contracting with disadvantaged business enterprises, and any applicable state law relating to contracting with historically underutilized businesses, in accordance with Texas Water Code § 15.435(h) and 31 TAC § 363.1309(b)(3).

NOW THEREFORE, based on these findings, the TWDB resolves as follows:

A commitment is made by the TWDB to North Fort Bend Water Authority for financial assistance in the amount of \$555,845,000 from the State Water Implementation Revenue Fund for Texas, to be evidenced by the TWDB's proposed purchase of North Fort Bend Water Authority Water System Junior Lien Revenue Bonds, in accordance with the schedule proposed below.

- a) \$8,670,000 North Fort Bend Water Authority Water System Junior Lien Revenue Bonds, Proposed Series 2015 to expire on December 31, 2015;
- b) \$11,025,000 North Fort Bend Water Authority Water System Junior Lien Revenue Bonds, Proposed Series 2016, to expire on December 31, 2016;
- c) \$87,360,000 North Fort Bend Water Authority Water System Junior Lien Revenue Bonds, Proposed Series 2017, to expire on December 31, 2017;
- d) \$121,040,000 North Fort Bend Water Authority Water System Junior Lien Revenue Bonds, Proposed Series 2018, to expire on December 31, 2018;
- e) \$244,110,000 North Fort Bend Water Authority Water System Junior Lien Revenue Bonds, Proposed Series 2019, to expire on December 31, 2019;
- f) \$39,590,000 North Fort Bend Water Authority Water System Junior Lien Revenue Bonds, Proposed Series 2020, to expire on December 31, 2020;
- g) \$20,940,000 North Fort Bend Water Authority Water System Junior Lien Revenue Bonds, Proposed Series 2021, to expire on December 31, 2021; and
- h) \$23,110,000 North Fort Bend Water Authority Water System Junior Lien Revenue Bonds, Proposed Series 2022, to expire on December 31, 2022.

Further, the commitment described above consists of the following Projects:

- a) Project No. 51023 (Northeast Water Purification Plant Expansion) in the amount of \$251,845,000; and
- b) Project No. 51022 (Second Source Transmission Line) in the amount of \$304,000,000.

Such commitment is conditioned as follows:

**Standard Conditions:**

1. this commitment is contingent on a future sale of bonds by the TWDB or on the availability of funds on hand;

2. this commitment is contingent upon the issuance of a written approving opinion of the Attorney General of the State of Texas stating that all of the requirements of the laws under which said Obligations were issued have been complied with; that said Obligations were issued in conformity with the Constitution and laws of the State of Texas; and that said Obligations are valid and binding obligations of the Authority;
3. this commitment is contingent upon the Authority's continued compliance with all applicable laws, rules, policies and guidance as these may be amended from time to time to adapt to a change in law, in circumstances, or any other legal requirement;
4. this commitment is contingent upon the Authority executing a separate financing agreement, approved as to form and substance by the Executive Administrator, and submitting that executed agreement to the TWDB consistent with the terms and conditions described in the financing agreement;
5. the Authority shall use a paying agent/registrar in accordance with 31 TAC Section 363.42(c)(2), and shall require the paying agent/registrar to provide a copy, to the TWDB and to the TWDB's designated Trustee, of all receipts documenting debt service payments.

**The Following Conditions Must Be Included in the Obligations:**

6. the Obligations must provide that the Obligations can be called for early redemption only in inverse order of maturity, and on any date beginning on or after the first interest payment date which is 10 years from the dated date of the Obligations, at a redemption price of par, together with accrued interest to the date fixed for redemption;
7. the Obligations must include a provision wherein the Authority, or an obligated person for whom financial or operating data is presented to the TWDB in the application for financial assistance either individually or in combination with other issuers of the Authority's Obligations or obligated persons, will, at a minimum, regardless of the amount of the Obligations, covenant to comply with requirements for continuing disclosure on an ongoing basis substantially in the manner required by Securities and Exchange Commission (SEC) in 17 CFR § 240.15c2-12 (Rule 15c2-12) and determined as if the TWDB were a Participating Underwriter within the meaning of such rule, such continuing disclosure undertaking being for the benefit of the TWDB and the beneficial owners of the Authority's Obligations, if the TWDB sells or otherwise transfers such Obligations, and the beneficial owners of the TWDB's bonds if the Authority is an obligated person with respect to such bonds under SEC Rule 15c2-12;
8. the Obligations must contain a provision requiring the Authority to maintain and collect sufficient rates and charges to produce system revenues in an amount necessary to meet the debt service requirements of all outstanding obligations and to maintain the funds established and required by the Obligations;
9. the Obligations must include a provision requiring the Authority to use any loan proceeds from the Obligations that are determined to be surplus proceeds remaining after completion of the project for the following purposes as approved by the Executive Administrator: (1) deposit into the Interest and Sinking Fund or other debt service account for the payment of interest or

principal on the Obligations owned by the TWDB; or (2) eligible costs for the project as authorized by the Executive Administrator;

10. the Obligations must contain a provision that the TWDB may exercise all remedies available to it in law or equity, and any provision of the Obligations that restricts or limits the TWDB's full exercise of these remedies shall be of no force and effect;
11. loan proceeds are public funds and, as such, the Obligations must include a provision requiring that these proceeds shall be held at a designated state depository institution or other properly chartered and authorized institution in accordance with the Public Funds Investment Act, Government Code, Chapter 2256, and the Public Funds Collateral Act, Government Code, Chapter 2257;
12. loan proceeds shall not be used by the Authority when sampling, testing, removing or disposing of contaminated soils and/or media at the project site. The Obligations shall include an environmental indemnification provision wherein the Authority agrees to indemnify, hold harmless and protect the TWDB from any and all claims, causes of action or damages to the person or property of third parties arising from the sampling, analysis, transport, storage, treatment, recycling and disposition of any contaminated sewage sludge, contaminated sediments and/or contaminated media that may be generated by the Authority, its contractors, consultants, agents, officials and employees as a result of activities relating to the project to the extent permitted by law;
13. the Obligations must include a provision stating that the Authority shall report to the TWDB the amounts of project funds, if any, that were used to compensate historically underutilized businesses that worked on the project, in accordance with 31 TAC § 363.1312;
14. the Obligations must contain a provision that the TWDB will purchase the Obligations, acting through the TWDB's designated Trustee, and the Obligations shall be registered in the name of Cede & Co. and closed in book-entry form in accordance with 31 TAC Section 363.42(c)(1);
15. the Obligations must include a provision prohibiting the Authority from using the proceeds of this loan in a manner that would cause the Obligations to become "private activity bonds" within the meaning of § 141 of the Internal Revenue Code of amended (Code) and the Treasury Regulations promulgated thereunder (Regulations);
16. the Obligations must provide that no portion of the proceeds of the loan will be used, directly or indirectly, in a manner that would cause the Obligations to be "arbitrage bonds" within the meaning of § 148(a) of the Code and Regulations, including to acquire or to replace funds which were used, directly or indirectly, to acquire Nonpurpose Investments (as defined in the Code and Regulations) which produce a yield materially higher than the yield on the TWDB's bonds that are issued to provide financing for the loan (Source Series Bonds), other than Nonpurpose Investments acquired with:
  - a. proceeds of the TWDB's Source Series Bonds invested for a reasonable temporary period of up to three (3) years after the issue date of the Source Series Bonds until such proceeds are needed for the facilities to be financed;

- b. amounts invested in a bona fide debt service fund, within the meaning of § 1.148-1(b) of the Regulations; and
  - c. amounts deposited in any reasonably required reserve or replacement fund to the extent such amounts do not exceed the least of maximum annual debt service on the Obligations, 125% of average annual debt service on the Obligations, or 10 percent of the stated principal amount (or, in the case of a discount, the issue price) of the Obligations;
17. the Obligations must include a provision requiring the Authority take all necessary steps to comply with the requirement that certain amounts earned on the investment of gross proceeds of the Obligations be rebated to the federal government in order to satisfy the requirements of § 148 of the Code. The Obligations must provide that the Authority will:
- a. account for all Gross Proceeds, as defined in the Code and Regulations, (including all receipts, expenditures and investments thereof) on its books of account separately and apart from all other funds (and receipts, expenditures and investments thereof) and retain all records of such accounting for at least six years after the final Computation Date. The Authority may, however, to the extent permitted by law, commingle Gross Proceeds of its loan with other money of the Authority, provided that the Authority separately accounts for each receipt and expenditure of such Gross Proceeds and the obligations acquired therewith;
  - b. calculate the Rebate Amount, as defined in the Code and Regulations, with respect to its loan, not less frequently than each Computation Date, in accordance with rules set forth in § 148(f) of the Code, § 1.148-3 of the Regulations, and the rulings thereunder. The Authority shall maintain a copy of such calculations for at least six years after the final Computation Date;
  - c. as additional consideration for the making of the loan, and in order to induce the making of the loan by measures designed to ensure the excludability of the interest on the TWDB's Source Series Bonds from the gross income of the owners thereof for federal income tax purposes, pay to the United States the amount described in paragraph (b) above within 30 days after each Computation Date;
  - d. exercise reasonable diligence to assure that no errors are made in the calculations required by paragraph (b) and, if such error is made, to discover and promptly to correct such error within a reasonable amount of time thereafter, including payment to the United States of any interest and any penalty required by the Regulations;
18. the Obligations must include a provision prohibiting the Authority from taking any action that would cause the interest on the Obligations to be includable in gross income for federal income tax purposes;
19. the Obligations must provide that the Authority will not cause or permit the Obligations to be treated as "federally guaranteed" obligations within the meaning of § 149(b) of the Code;

20. the Obligations must provide that neither the Authority nor a related party thereto will acquire any of the TWDB's Source Series Bonds in an amount related to the amount of the Obligations to be acquired from the Authority by the TWDB;

**Revenue Pledge**

21. the Obligations must require the accumulation of a reserve fund of no less than average annual debt service requirements, to be accumulated in equal monthly installments over the initial sixty (60) months following the issuance of the Obligations;
22. if the Authority has existing revenue obligations with the same pledge of security as the proposed Obligations that will remain outstanding after any loan(s) made by the TWDB pursuant to this commitment, the Obligations must contain a provision providing that the junior lien or liens securing the Obligations issued to the TWDB shall be at least on a parity with junior lien or liens securing such outstanding obligations;
23. the Obligations must contain a provision providing that no additional Series of Junior Lien Bonds or Junior Lien Notes shall be issued, nor shall any Junior Lien Obligations be incurred, unless there shall have been submitted to the Trustee:

(a) Historical Pledged Revenues. Pledged Revenues for the most recent Fiscal Year or 12 consecutive months out of the most recent 18 months, plus the amount in the Improvement Fund on the last Business Day for the most recent Fiscal Year, shall be certified by an independent certified public accountant for the Authority to have been at least equal to 110% of Maximum Annual Debt Service Requirements on all outstanding Parity Bonds, Parity Notes and Parity Obligations and on all Junior Lien Bonds, Junior Lien Notes and Junior Lien Obligations that will be outstanding after the issuance of such Series of Junior Lien Bonds or Junior Lien Notes or incurrence of such Junior Lien Obligations; or

(b) Proforma Pledged Revenues. The certification of an independent nationally recognized rate consultant to the effect that, based upon a recent increase in rates or charges imposed by the Authority, the Pledged Revenues of the Authority for the prior Fiscal Year or 12 consecutive months out of the most recent 18 months, calculated as if such increase in rates or charges had been effective during such a period, plus the amount in the Improvement Fund on the last Business Day for the most recent Fiscal Year, would have produced Pledged Revenues equal to at least 120% of Maximum Annual Debt Service Requirements for outstanding Parity Bonds, Parity Notes and Parity Obligations and for Junior Lien Bonds, Junior Lien Notes and Junior Lien Obligations that will be outstanding after the issuance of such Series of Junior Lien Bonds or Junior Lien Notes or incurrence of such Junior Lien Obligations; or

(c) Projected Pledged Revenues. The certification of an independent nationally recognized rate consultant to the effect that, based on the certification of an independent professional engineer described below, the projected Pledged Revenues for the first future Fiscal Year for which interest has not been capitalized for the Series of Junior Lien Bonds or Junior Lien Notes to be issued or Junior Lien Obligations to be incurred, plus the amount in the Improvement Fund on the last Business Day for the most recent Fiscal Year, will be at least equal to 120% of Maximum Annual Debt Service Requirements on all outstanding Parity Bonds, Parity Notes and Parity Obligations and on all Junior Lien Bonds, Junior Lien Notes and Junior Lien Obligations that will be outstanding after the issuance of such Series of Junior Lien Bonds

or Junior Lien Notes or incurrence of such Junior Lien Obligations. Such certification may rely on the certification of an independent professional engineer that forecasts the levels of (i) water pumpage within the Authority and within its Groundwater Reduction Plan during a forecast period; and/or (ii) water sales by the Authority during a forecast period based upon such engineer's evaluation of the Authority's anticipated construction and placement into service of components of the System that will permit the Authority to increase its sales of water during the forecast period;

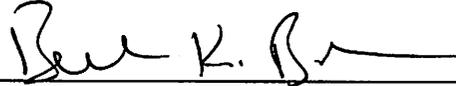
**Conditions to Close or for Release of Funds:**

24. prior to closing, the Authority shall submit documentation evidencing the adoption and implementation of sufficient system rates and charges or, if applicable, the levy of an interest and sinking tax rate sufficient for the repayment of all system debt service requirements;
25. prior to closing, and if not previously provided with the application, the Authority shall submit executed contracts for engineering, and, if applicable, financial advisor and bond counsel contracts, for the project that are satisfactory to the Executive Administrator. Fees to be reimbursed under the contracts must be reasonable in relation to the services performed, reflected in the contract, and acceptable to the Executive Administrator;
26. prior to closing, when any portion of financial assistance is to be held in escrow or in trust, the Authority shall execute an escrow agreement or trust agreement, approved as to form and substance by the Executive Administrator, and shall submit that executed agreement to the TWDB;
27. prior to release of funds for construction, the Authority must provide the TWDB with evidence that the necessary acquisitions of land, leases, easements, and rights-of-way have been completed, or that the Authority has the legal authority necessary to complete the acquisitions;
28. prior to release of funds for design or construction for specific project elements, the environmental review must be completed and a favorable environmental finding must have been issued;
29. prior to closing, the Authority's bond counsel must prepare a written opinion that states that the interest on the Obligations is excludable from gross income or is exempt from federal income taxation. Bond counsel may rely on covenants and representations of the Authority when rendering this opinion;
30. prior to closing, the Authority's bond counsel must prepare a written opinion that also states that the Obligations are not "private activity bonds." Bond counsel may rely on covenants and representations of the Authority when rendering this opinion;
31. the transcript must include a No Arbitrage Certificate or similar Federal Tax Certificate setting forth the Authority's reasonable expectations regarding the use, expenditure and investment of the proceeds of the Obligations; and
32. the transcript must include evidence that the information reporting requirements of § 149(e) of the Code will be satisfied. This requirement may be satisfied by filing an IRS Form 8038 with

the Internal Revenue Service. In addition, the applicable completed IRS Form 8038 or other evidence that the information reporting requirements of § 149(e) have been satisfied must be provided to the Executive Administrator within fourteen (14) days of closing. The Executive Administrator may withhold the release of funds for failure to comply.

APPROVED and ordered of record this, the 23<sup>rd</sup> day of July, 2015.

TEXAS WATER DEVELOPMENT BOARD



Bech K. Bruun, Chairman

DATE SIGNED: 7-23-15

ATTEST:



Kevin Patteson  
Executive Administrator



BOARD of DIRECTORS

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September 2, 2016

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Texas Water Development Board  
Regional Water Planning & Development  
Attn. Mr. James Bronikowski, PE  
1700 N. Congress Avenue  
Austin, Texas 78711

Re:North Fort Bend Water Authority (the "Authority") – Request to Transfer Funds

Dear Mr. Bronikowski:

Pursuant to Texas Water Development Board ("TWDB") Resolution No. 15-080 (the "Resolution"), TWDB approved a multiyear commitment through TWDB's proposed purchase of \$555,845,000 North Fort Bend Water Authority Water System Junior Lien Revenue Bonds, Proposed Series 2015 through Proposed Series 2022 (collectively, the "Bonds"), with \$251,845,000 designated to be used for Project No. 51023 (Northeast Water Purification Plant Expansion) and \$304,000,000 designated to be used for Project No. 51022 (Second Source Transmission Line).

The Authority respectfully requests permission to transfer funds from current proceeds of the Bonds between Project No. 51023 and project No. 51022, because the Northeast Water Purification Plant Expansion is currently following an accelerated schedule that requires funds sooner than previously expected.

If you have any questions or need any further information in order to process this request, please feel free to call me or Shayna Chapman at 281-558-8700.

Sincerely,

Lindsay Kovar, P.E.  
Engineer for the Authority