

Mar 24 22

Good afternoon

Just a couple of cleanup-type comments for your consideration:

1. "ground" "the ground" "grounds" "the grounds" are used inconsistently, it appears to me. Would someone review those instances and propose further amendments if needed? Example - compare 41(b)(2), 63(c), 91, 121(b).
2. Renumbering for renumbering sake, I'd think, should be bypassed in favor of preserving consistency of citations across time, unless constrained otherwise. Example: renumbering of 62, 63.

Thank you, best

Dan Wise, CPA