

**STATE OF MISSISSIPPI
AND FEDERALLY ENFORCEABLE
AIR POLLUTION CONTROL**

PERMIT

**TO OPERATE AIR EMISSIONS EQUIPMENT AT A
SYNTHETIC MINOR SOURCE**

THIS CERTIFIES THAT

Independent Furniture Supply Company, Plant Number 7
281 Highway 178
Sherman, Mississippi
Lee County

has been granted permission to operate air emissions equipment in accordance with emission limitations, monitoring requirements and conditions set forth herein. This permit is issued in accordance with the Federal Clean Air Act and the provisions of the Mississippi Air and Water Pollution Control Law (Section 49-17-1 et. seq., Mississippi Code of 1972), the regulations and standards adopted and promulgated thereunder, and the State Implementation Plan for operating permits for synthetic minor sources.

MISSISSIPPI ENVIRONMENTAL QUALITY PERMIT BOARD

Becky Simonson

AUTHORIZED SIGNATURE

MISSISSIPPI DEPARTMENT OF ENVIRONMENTAL QUALITY

Issued: December 9, 2024

Permit No.: 1540-00142

Effective Date: As specified herein.

Expires: November 30, 2029

Section 1.

A. GENERAL CONDITIONS

1. This permit is for air pollution control purposes only.

(Ref.: 11 Miss. Admin. Code Pt. 2, R. 2.1.D.)
2. This permit is a Federally approved permit to operate a synthetic minor source as described in 11 Miss. Admin. Code Pt. 2, R. 2.4.D.

(Ref.: 11 Miss. Admin. Code Pt. 2, R. 2.4.D.)
3. Any activities not identified in the application are not authorized by this permit.

(Ref.: Miss. Code Ann. 49-17-29 1.b)
4. The knowing submittal of a permit application with false information may serve as the basis for the Permit Board to void the permit issued pursuant thereto or subject the applicant to penalties for constructing or operating without a valid permit.

(Ref.: 11 Miss. Admin. Code Pt. 2, R. 2.2.B(5).)
5. The issuance of a permit does not release the permittee from liability for constructing or operating air emissions equipment in violation of any applicable statute, rule, or regulation of state or federal environmental authorities.

(Ref.: 11 Miss. Admin. Code Pt. 2, R. 2.2.B(7).)
6. It shall not be a defense for a permittee in an enforcement action that it would have been necessary to halt or reduce the permitted activity to maintain compliance with the conditions of this permit unless halting or reducing activity would create an imminent and substantial endangerment threatening the public health and safety of the lives and property of the people of this state.

(Ref.: 11 Miss. Admin. Code Pt. 2, R. 2.2.B(15)(a).)
7. The issuance of this permit does not convey any property rights in either real or personal property, or any exclusive privileges, nor does it authorize any injury to private property or any invasion of personal rights, nor any infringement of Federal, State or local laws or regulations.

(Ref.: 11 Miss. Admin. Code Pt. 2, R. 2.2.B(15)(c).)
8. The permittee shall allow the Mississippi Department of Environmental Quality Office of Pollution Control and the Mississippi Environmental Quality Permit Board and/or their authorized representatives, upon the presentation of credentials:

- a. To enter upon the permittee's premises where an air emission source is located or in which any records are required to be kept under the terms and conditions of this permit, and
- b. At reasonable times to have access to and copy any records required to be kept under the terms and conditions of this permit; to inspect any monitoring equipment or monitoring method required in this permit; and to sample any air emission.

(Ref.: Miss. Code Ann. 49-17-21)

9. Except for data determined to be confidential under the Mississippi Air & Water Pollution Control Law, all reports prepared in accordance with the terms of this permit shall be available for public inspection at the offices of the Mississippi Department of Environmental Quality Office of Pollution Control.

(Ref.: Miss. Code Ann. 49-17-39)

10. The provisions of this permit are severable. If any provision of this permit, or the application of any provision of this permit to any circumstances, is challenged or held invalid, the validity of the remaining permit provisions and/or portions thereof or their application to other persons or sets of circumstances, shall not be affected thereby.

(Ref.: 11 Miss. Admin. Code Pt. 2, R. 2.1.D(7).)

11. This permit does not authorize a modification as defined in Regulation 11 Miss. Admin. Code Pt. 2, Ch.2., "Permit Regulations for the Construction and/or Operation of Air Emission Equipment." A modification may require a Permit to Construct and a modification of this permit. Modification is defined as "Any physical change in or change in the method of operation of a facility which increases the actual emissions or the potential uncontrolled emissions of any air pollutant subject to regulation under the Federal Act emitted into the atmosphere by that facility or which results in the emission of any air pollutant subject to regulation under the Federal Act into the atmosphere not previously emitted. A physical change or change in the method of operation shall not include:

- a. Routine maintenance, repair, and replacement;
- b. Use of an alternative fuel or raw material by reason of an order under Sections 2(a) and (b) of the Federal Energy Supply and Environmental Coordination Act of 1974 (or any superseding legislation) or by reason of a natural gas curtailment plan pursuant to the Federal Power Act;
- c. Use of an alternative fuel by reason of an order or rule under Section 125 of the Federal Act;
- d. Use of an alternative fuel or raw material by a stationary source which:

- (1) The source was capable of accommodating before January 6, 1975, unless such change would be prohibited under any federally enforceable permit condition which was established after January 6, 1975, pursuant to 40 CFR 52.21 or under regulations approved pursuant to 40 CFR Part 51, Subpart I, or 40 CFR 51.166; or
 - (2) The source is approved to use under any permit issued under 40 CFR 52.21 or under regulations approved pursuant to 40 CFR Part 51, Subpart I, or 40 CFR 51.166;
- e. An increase in the hours of operation or in the production rate unless such change would be prohibited under any federally enforceable permit condition which was established after January 6, 1975, pursuant to 40 CFR 52.21 or under regulations approved pursuant to 40 CFR Part 51, Subpart I or 40 CFR 51.166; or
- f. Any change in ownership of the stationary source.

(Ref.: 11 Miss. Admin. Code Pt. 2, R. 2.1.C(15).)

B. GENERAL OPERATIONAL CONDITIONS

1. Should the Executive Director of the Mississippi Department of Environmental Quality declare an Air Pollution Emergency Episode, the permittee will be required to operate in accordance with the permittee's previously approved Emissions Reduction Schedule or, in the absence of an approved schedule, with the appropriate requirements specified in Regulation, 11 Miss. Admin. Code Pt. 2, "Regulations for the Prevention of Air Pollution Emergency Episodes" for the level of emergency declared.

(Ref.: 11 Miss. Admin. Code Pt. 2, R. 2.10.)

2. Any diversion from or bypass of collection and control facilities is prohibited, except as provided for in 11 Miss. Admin. Code Pt. 2, R. 1.10., "Air Emission Regulations for the Prevention, Abatement, and Control of Air Contaminants."

(Ref.: 11 Miss. Admin. Code Pt. 2, R. 1.10.)

3. Solids removed in the course of control of air emissions shall be disposed of in a manner such as to prevent the solids from becoming windborne and to prevent the materials from entering State waters without the proper environmental permits.

(Ref.: Miss. Code Ann. 49-17-29 1.a(i and ii))

4. Except as otherwise specified herein, the permittee shall be subject to the following provisions with respect to upsets, startups, and shutdowns.

- a. Upsets

- (1) For an upset defined in 11 Miss. Admin. Code Pt. 2, R. 1.2., the Commission may pursue an enforcement action for noncompliance with an emission standard or other requirement of an applicable rule, regulation, or permit. In determining whether to pursue enforcement action, and/or the appropriate enforcement action to take, the Commission may consider whether the source has demonstrated through properly signed contemporaneous operating logs or other relevant evidence the following:
 - (i) An upset occurred and that the source can identify the cause(s) of the upset;
 - (ii) The source was at the time being properly operated;
 - (iii) During the upset the source took all reasonable steps to minimize levels of emissions that exceeded the emission standard or other requirement of an applicable rule, regulation, or permit;
 - (iv) That within 5 working days of the time the upset began, the source submitted a written report to the Department describing the upset, the steps taken to mitigate excess emissions or any other noncompliance, and the corrective actions taken and;
 - (v) That as soon as practicable but no later than 24 hours of becoming aware of an upset that caused an immediate adverse impact to human health or the environment beyond the source boundary or caused a general nuisance to the public, the source provided notification to the Department.
- (2) In any enforcement proceeding by the Commission, the source seeking to establish the occurrence of an upset has the burden of proof.
- (3) This provision is in addition to any upset provision contained in any applicable requirement.
- (4) These upset provisions apply only to enforcement actions by the Commission and are not intended to prohibit EPA or third-party enforcement actions.

b. Startups and Shutdowns (as defined by 11 Miss. Admin. Code Pt. 2, R. 1.2.)

- (1) Startups and shutdowns are part of normal source operation. Emission limitations apply during startups and shutdowns unless source specific emission limitations or work practice standards for startups and shutdowns are defined by an applicable rule, regulation, or permit.
- (2) Where the source is unable to comply with existing emission limitations

established under the State Implementation Plan (SIP) and defined in this regulation, 11 Mississippi Administrative Code, Part 2, Chapter 1, the Department will consider establishing source specific emission limitations or work practice standards for startups and shutdowns. Source specific emission limitations or work practice standards established for startups and shutdowns are subject to the requirements prescribed in 11 Miss. Admin. Code Pt. 2, R. 1.10.B(2)(a) through (e).

- (3) Where an upset as defined in Rule 1.2 occurs during startup or shutdown, see the upset requirements above.

(Ref.: 11 Miss. Admin. Code Pt. 2, R. 1.10.)

5. Compliance Testing: Regarding compliance testing:

- a. The results of any emissions sampling and analysis shall be expressed both in units consistent with the standards set forth in any Applicable Rules and Regulations or this permit and in units of mass per time.
- b. Compliance testing will be performed at the expense of the permittee.
- c. Each emission sampling and analysis report shall include but not be limited to the following:
 - (1) Detailed description of testing procedures;
 - (2) Sample calculation(s);
 - (3) Results; and
 - (4) Comparison of results to all Applicable Rules and Regulations and to emission limitations in the permit.

(Ref.: 11 Miss. Admin. Code Pt. 2, R. 2.6.B(3), (4), and (6).)

C. PERMIT RENEWAL / MODIFICATION / TRANSFER / TERMINATION

1. For renewal of this permit, the applicant shall make application not less than one-hundred eighty (180) days prior to the expiration date of the permit substantiated with current emissions data, test results or reports or other data as deemed necessary by the Mississippi Environmental Quality Permit Board. If the applicant submits a timely and complete application pursuant to this paragraph and the Permit Board, through no fault of the applicant, fails to act on the application on or before the expiration date of the existing permit, the applicant shall continue to operate the stationary source under the terms and conditions of the expired permit, which shall remain in effect until final action on the application is taken by the Permit Board. Permit expiration terminates the

source's ability to operate unless a timely and complete renewal application has been submitted.

(Ref.: 11 Miss. Admin. Code Pt. 2, R. 2.8.)

2. The permittee shall furnish to the DEQ within a reasonable time any information the DEQ may request in writing to determine whether cause exists for modifying, revoking and reissuing, or terminating the permit or to determine compliance with the permit. Upon request, the permittee shall also furnish to the DEQ copies of records required to be kept by the permit or, for information claimed to be confidential, the permittee shall furnish such records to the DEQ along with a claim of confidentiality. The permittee may furnish such records directly to the Administrator along with a claim of confidentiality.

(Ref.: 11 Miss. Admin. Code Pt. 2, R. 2.2.B(15)(d).)

3. The permit and/or any part thereof may be modified, revoked, reopened, and reissued, or terminated for cause. Sufficient cause for a permit to be reopened shall exist when an air emissions stationary source becomes subject to Title V. The filing of a request by the permittee for a permit modification, revocation and reissuance, or termination, or of a notification of planned changes or anticipated noncompliance does not stay any permit condition.

(Ref.: 11 Miss. Admin. Code Pt. 2, R. 2.2.B(15)(b).)

4. After notice and opportunity for a hearing, this permit may be modified, suspended, or revoked in whole or in part during its term for cause including, but not limited to:
 - a. Persistent violation of any terms or conditions of this permit.
 - b. Obtaining this permit by misrepresentation or failure to disclose fully all relevant facts; or
 - c. A change in federal, state, or local laws or regulations that require either a temporary or permanent reduction or elimination of previously authorized air emission.

(Ref.: 11 Miss. Admin. Code Pt. 2, R. 2.2.C.)

5. This permit may only be transferred upon approval of the Mississippi Environmental Quality Permit Board.

(Ref.: 11 Miss. Admin. Code Pt. 2, R. 2.16.B.)

SECTION 2
EMISSION POINT DESCRIPTION

The permittee is authorized to operate air emissions equipment, as described in the following table.

Emission Point	Description
AA-001	Adhesive Spray Operations – Eighteen (18) adhesive spray booths. Eight (8) are vented to one common stack, and ten (10) are vented to another common stack. All spray booths are equipped with fabric filters.
AA-002	Foam and Fiber Cutting Operations – Foam and fiber are cut and shaped to desired patterns. Once shaped, the foam and fiber components are glued together to form foam cushions.
AA-003	Fuel Burning Equipment – Four (4) propane-fired space heaters, each with a rated capacity of 0.13 MMBTU/hr; three (3) propane-fired tube heaters, each with a rated capacity of 0.125 MMBTU/hr
AA-004	Roll-Coat Glue Operations – One (1) roll-coat glue system is used to roll coat water-based glue to sheets of foam.

**SECTION 3
EMISSION LIMITATIONS AND STANDARDS**

Emission Point	Applicable Requirement	Condition Number(s)	Pollutant/Parameter	Limitation/Standard
Facility-Wide	11 Miss. Admin. Code Pt. 2, R. 1.3.A.	3.1	Opacity	≤ 40%
	11 Miss. Admin. Code Pt. 2, R. 1.3.B.	3.2	Equivalent Opacity	≤ 40%
	11 Miss. Admin. Code Pt. 2, R. 2.2.B(10).	3.3	VOC	≤ 99.0 tons/yr
	11 Miss. Admin. Code Pt. 2, R. 2.2.B(10).	3.4	HAP (Total)	≤ 24.0 tons/yr
	11 Miss. Admin. Code Pt. 2, R. 2.2.B(10).	3.5	HAP (Individual)	≤ 9.0 tons/yr
	11 Miss. Admin. Code Pt. 2, R. 1.3.F(1).	3.6	PM (Filterable Only)	$E = 4.1 \times p^{0.67}$
AA-001 AA-002	40 CFR 63, Subpart OOOOOO (National Emission Standards for Hazardous Air Pollutants for Flexible Polyurethane Foam Production and Fabrication Area Sources)	3.7	HAP	Applicability
	40 CFR 63.11414(a)(2), (b)(4), and (d) and 40 CFR 63.11415(d)			
	40 CFR 63.11416(e), Subpart OOOOOO	3.8	Methylene Chloride	Prohibited adhesive component
AA-003	11 Miss. Admin. Code Pt. 2, R. 1.4.A(1).	3.9	SO ₂	≤ 4.8 lbs/MMBTU
	11 Miss. Admin. Code Pt. 2, R. 1.3.D(1)(a).	3.10	PM (Filterable Only)	≤ 0.6 lbs/MMBTU

- 3.1 For the entire facility, the permittee shall not cause, permit, or allow emissions of smoke from any point source into the open air from any manufacturing, industrial, commercial or waste disposal process which exceeds forty (40) percent opacity subject to the exceptions provided in (a) and (b).
- (a) Startup operations may produce emissions which exceed 40% opacity for up to fifteen (15) minutes per startup in any one hour and not to exceed three (3) startups per stack in any twenty-four (24) hour period.
 - (b) Emissions resulting from soot blowing operations shall be permitted provided such emissions do not exceed 60% opacity and provided further that the aggregate duration of such emissions during any twenty-four (24) hour period does not

exceed ten (10) minutes per billion BTU gross heating value of fuel in any one hour.

(Ref.: 11 Miss. Admin. Code Pt. 2, R. 1.3.A.)

- 3.2 For the entire facility, the permittee shall not cause, permit, or allow the discharge into ambient air from any point source or emissions, any air contaminant of such opacity as to obscure an observer's view to a degree in excess of 40% opacity, equivalent to that provided in Condition 3.1. This shall not apply to vision obscuration by uncombined water droplets.

(Ref.: 11 Miss. Admin. Code Pt. 2, R. 1.3.B.)

- 3.3 For the entire facility, the permittee shall not emit more than 99.0 tons per year (tons/yr) of volatile organic compounds (VOC), determined for each consecutive 12-month period on a rolling monthly basis.

(Ref.: 11 Miss. Admin. Code Pt. 2, R. 2.2.B(10).)

- 3.4 For the entire facility, the permittee shall not emit more than 24.0 tons per year (tons/yr) of total combined hazardous air pollutants (HAP) for each consecutive 12-month period on a rolling monthly basis.

(Ref.: 11 Miss. Admin. Code Pt. 2, R. 2.2.B(10).)

- 3.5 For the entire facility, the permittee shall not emit more than 9.0 tons per year (tons/yr) of any single hazardous air pollutants (HAP) for each consecutive 12-month period on a rolling monthly basis.

(Ref.: 11 Miss. Admin. Code Pt. 2, R. 2.2.B(10).)

- 3.6 For the entire facility, the permittee shall not cause, permit, or allow the emission of particulate matter in total quantities in any one hour from any manufacturing process, which includes any associated stacks, vents, outlets, or combination thereof, to exceed the amount determined by the relationship

$$E = 4.1 \times p^{0.67},$$

where "E" is the emission rate in pounds per hour and "p" is the process weight input rate in tons per hour.

(Ref.: 11 Miss. Admin. Code Pt. 2, R. 1.3.F(1).)

- 3.7 For the entire facility, the permittee is subject to and shall comply with the applicable requirements of the National Emission Standards for Hazardous Air Pollutants for Flexible Polyurethane Foam Production and Fabrication Area Sources (40 CFR 63, Subpart OOOOOO) and the General Provisions (40 CFR 63, Subpart A). The permittee shall be in compliance at all times.

(Ref.: 40 CFR 63.11414(a)(2), (b)(4), and (d) and 40 CFR 11415(d), Subpart OOOOOO)

- 3.8 For the entire facility, the permittee shall not use any adhesive containing methylene chloride in a flexible polyurethane foam fabrication process.

(Ref.: 40 CFR 63.11416(e), Subpart OOOOOO)

- 3.9 For Emission Point AA-003, the permittee shall not cause, permit, or allow the emission of sulfur oxides from any fuel burning installations in which the fuel is burned primarily to produce heat or power by indirect heat transfer to exceed 4.8 pounds (measured as sulfur dioxide) per million BTU heat input.

(Ref.: 11 Miss. Admin. Code Pt. 2, R. 1.4.A(1).)

- 3.10 For Emission Point AA-003, the permittee shall not cause, permit, or allow the emission of ash and/or particulate matter from fossil fuel burning installations of less than 10 million BTU per hour heat input to exceed 0.6 pounds per millions BTU per hour heat input.

(Ref.: 11 Miss. Admin. Code Pt. 2, R. 1.3.D(1)(a).)

**SECTION 4
WORK PRACTICES**

***THIS SECTION WAS INTENTIONALLY LEFT BLANK SINCE NO WORK PRACTICE
STANDARDS APPLY TO THIS PERMIT ACTION.***

**SECTION 5
MONITORING AND RECORDKEEPING REQUIREMENTS**

Emission Point	Applicable Requirement	Condition Number(s)	Pollutant/Parameter	Monitoring/Recordkeeping Requirement
Facility-Wide	11 Miss. Admin. Code Pt. 2, R. 2.9.	5.1	Recordkeeping	Maintain records for a minimum of 5 years.
	11 Miss. Admin. Code Pt. 2, R. 2.2.B(11).	5.2	VOC/HAP	Monitoring and Recordkeeping for VOC or HAP containing material used
AA-001	40 CFR 63.11416(f) and 63.11417(b)(3), Subpart OOOOOO	5.3	HAP/ Methylene Chloride	Demonstrate compliance
	40 CFR 63.11417(c) and (d), Subpart OOOOOO	5.4		Recordkeeping

5.1 The permittee shall retain all required records, monitoring data, supporting information and reports for a period of at least five (5) years from the date of the monitoring sample, measurement, report, or application. Support information includes all calibration and maintenance records, all original strip-chart recordings or other data for continuous monitoring instrumentation, and copies of all reports required by this permit. Copies of such records shall be submitted to MDEQ as required by Applicable Rules and Regulations or this permit upon request.

(Ref.: 11 Miss. Admin. Code Pt. 2, R. 2.9.)

5.2 For the entire facility, the permittee shall determine the following for each coating, adhesive, solvent, or other VOC or HAP containing material used on a monthly basis and for each consecutive 12-month period on a monthly rolling basis and maintain sufficient records to document:

- (a) The identification of each coating, adhesive, solvent or other VOC or HAP containing material and the total gallons of each coating, adhesive, solvent, or other VOC or HAP material used;
- (b) The VOC and HAP content(s) of each coating, adhesive, solvent, or other VOC or HAP containing used. A description of the methods used to determine the VOC and HAP content shall accompany this data. The permittee may utilize data supplied by the manufacturer, or analysis of VOC and HAP content by EPA Test Method 24, 40 CFR 60, Appendix A and/or EPA Test Method 311, 40 CFR 63, Appendix A, and/or an alternate EPA approved test method;
- (c) The density of each coating, adhesive, solvent, or other VOC or HAP containing material used;

- (d) The total VOC emission rate, the emission rate of each individual HAP and the total HAP emission rate in tons/year for each consecutive 12-month period on a rolling basis.

(Ref.: 11 Miss. Admin. Code Pt. 2, R. 2.2.B(11).)

- 5.3 For the entire facility, the permittee shall demonstrate compliance with the requirement in Condition 3.8 by using adhesive usage records, Material Safety Data Sheets, and engineering calculations.

(Ref.: 40 CFR 63.11416(f) and 63.11417(b)(3), Subpart OOOOOO)

- 5.4 For the entire facility, the permittee shall keep records of the information required by Condition 5.3 for 5 years with the last 2 years of data being kept on site. The remaining 3 years of data may be maintained off site. Also, the permittee must keep a compliance certification on file that the facility is not using any materials or adhesives that contain methylene chloride.

(Ref.: 40 CFR 63.11417(c) and (d), Subpart OOOOOO)

SECTION 6 REPORTING REQUIREMENTS

Emission Point	Applicable Requirement	Condition Number(s)	Reporting Requirement
Facility-Wide	11 Miss. Admin. Code Pt. 2, R. 2.2.B(11).	6.1	Report permit deviations within five (5) working days.
		6.2	Submit certified annual monitoring report.
		6.3	All documents submitted to MDEQ shall be certified by a Responsible Official.
		6.4	Monitoring report adhesive, solvent, and other VOC or HAP containing materials
		6.5	Certification statement

6.1 Except as otherwise specified herein, the permittee shall report all deviations from permit requirements, including those attributable to upsets, the probable cause of such deviations, and any corrective actions or preventive measures taken. Said report shall be made within five (5) working days of the time the deviation began.

(Ref.: 11 Miss. Admin. Code Pt. 2, R. 2.2.B(11).)

6.2 Except as otherwise specified herein, the permittee shall submit a certified annual synthetic minor monitoring report postmarked no later than 31st of January for the preceding calendar year. This report shall address any required monitoring specified in the permit. All instances of deviations from permit requirements must be clearly identified in the report. Where no monitoring data is required to be reported and/or there are no deviations to report, the report shall contain the appropriate negative declaration.

(Ref.: 11 Miss. Admin. Code Pt. 2, R. 2.2.B(11).)

6.3 Any document required by this permit to be submitted to the MDEQ shall contain a certification signed by a responsible official stating that, based on information and belief formed after reasonable inquiry, the statements and information in the document are true, accurate, and complete.

(Ref.: 11 Miss. Admin. Code Pt. 2, R. 2.2.B(11).)

6.4 For the entire facility, the permittee shall submit a monitoring report in accordance with Condition 6.2 that shall provide the following:

- (a) The identification of each coating adhesive, solvent, or other VOC or HAP containing material used;

- (b) The VOC and HAP content(s) of each coating, adhesive, solvent, or other VOC or HAP containing material used;
- (c) The total gallons of each coating, adhesive, solvent, or other VOC or HAP containing material used in each consecutive 12-month period; and
- (d) The total VOC emission rate, the emission rate of each individual HAP and the total HAP emission rate in tons per month and tons per year for each consecutive 12-month period.

(Ref.: 11 Miss. Admin. Code Pt. 2, R. 2.2.B(11).)

- 6.5 For the entire facility, the permittee shall include in the certified annual report required by Condition 6.2 a certification statement that states that the facility has not used any substance that contains methylene chloride at the facility.

(Ref.: 11 Miss. Admin. Code Pt. 2, R. 2.2.B(11).)