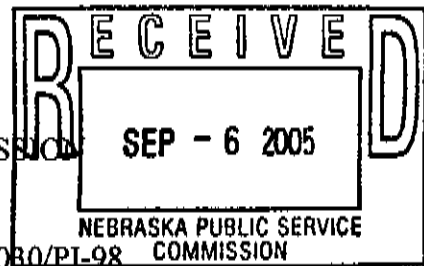


BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION



In the Matter of the Commission, on its)
its own motion, seeking to conduct an)
investigation of alternative rate design)
for commercial and industrial ratepayers)

Application No. NG-0030/PL-08

COMMENTS OF POST ROCK GAS, LLC

Post Rock Gas, LLC ("Post Rock") files these Comments in response to the Nebraska Public Service Commission's ("Commission") Order Opening Docket and Requesting Written Comments ("Opening Order") entered June 21, 2005. In the Opening Order, the Commission requested written comments on six (6) issues regarding the alternate rate design options for certain commercial and industrial ratepayers in Nebraska. Post Rock, a certificated provider of competitive natural gas services in the State of Nebraska, is pleased to have the opportunity to submit the following Comments to the Commission.

ISSUE NO. 1: WHETHER THE COMMISSION HAS THE REQUISITE JURISDICTION TO REQUIRE AN ALTERNATIVE RATE DESIGN.

POST ROCK COMMENTS: Post Rock believes that the Commission possesses the requisite jurisdiction to require an alternative rate design. "Rate design" as used in energy regulation parlance, describes the structure of the rate charged to customers for energy services. The structure of the rate involves the method used by a utility to classify and allocate its costs of services to the various types of customers it serves. Normally, one part of the rate will reflect "fixed costs" incurred in providing the services, i.e., costs that do not vary directly depending upon the quantity of services provided. Another part of the rate will reflect "variable" costs which fluctuate directly depending upon the amount of energy sold or transported. Different rate designs are typically developed depending on factors such as quality of transportation services,

either “firm” or “interruptible.” Firm service is typically the most reliable service, and therefore the most expensive. Other factors may also impact the “quality of service” being purchased. Rate design is intended to achieve the simple goal of accurately pricing the energy services provided to a customer without subsidizing the costs or providing other types of services to other customers.¹

Nebraska’s State Natural Gas Regulation Act (the “Act”) (see Neb. Rev. Stat. §§ 66-1801 through 66-1857) defines the term “rate” as follows:

Rate means every compensation, charge, fare, toll, tariff, rental and classification, or any of them demanded, observed, charged or collected by any jurisdictional utility for any service (Neb. Rev. Stat. § 66-1802(12)).

Consequently, the term rate includes the components of costs classified and allocated by the utility which are incorporated into the rate.

Section 66-1809 of the Act grants to the Commission the authority, upon its own initiative, to investigate all schedules or rates, terms and conditions of service of any jurisdictional utility and if it finds that such rates and services and conditions of services are “. . . unjust, unreasonable, unjustly discriminatory or unduly preferential” then the Commission has the power to “establish and order substituted therefor” such rates and terms and conditions of service as are “just and reasonable.”

Similarly, under Section 66-1811 of the Act, upon complaint in writing made against any jurisdictional utility that any rates, terms or conditions of service of such utility are unreasonable, unjust, unjustly discriminatory, or unduly preferential, the Commission may initiate an investigation as it may deem necessary. If, after such investigation and subsequent hearing, rates of any jurisdictional utility are found to be unjust, unreasonable, unjustly discriminatory or unduly preferential, the Commission is granted the power to establish and order substituted

¹ See D. Muchow, Energy Law and Transactions, V. I, (1999), § 80.04 at 80-88.

therefor, new rates, terms or conditions of service as the Commission determines to be just, reasonable and necessary. (Act, § 66-1811(5)).

While the Act permits a jurisdictional utility to provide service at negotiated rates under contract with "high volume" ratepayers without regard to any rates or tariffs it may have filed with the Commission, the Commission may, upon complaint, change the rate charged by a jurisdictional utility to its "agricultural ratepayers" if such rates or other charges are determined to be "unduly preferential or unjustly discriminatory." (See Act, § 66-1810(2)). The Act defines "agricultural ratepayer" to include any ratepayer who is not a high volume ratepayer and is either (i) a ratepayer whose principal use of natural gas is for agricultural crops or livestock production, etc., or (ii) whose service is provided on an interruptible basis. (See Act § 66-1802(1)).

The Act grants to the Commission under Section 86-1804 full power, authority and jurisdiction to regulate natural gas public utilities, which includes any entity (except utilities owned by a city or metropolitan utilities district) which conveys natural gas through pipelines in or through the State of Nebraska, which power, authority and jurisdiction shall be liberally construed and shall include all incidental powers necessary to carry out the provisions of the Act.

Based upon the foregoing and the provisions of the Act cited by the Commission in the Opening Order, the Commission possesses the requisite jurisdiction to require an alternate rate design for services provided to ratepayers in the State of Nebraska similar to the Waiver Customers.

ISSUE NO. 2: CHARACTERISTICS COMMON TO SMALL AND MID-SIZE COMMERCIAL AND INDUSTRIAL [RATEPAYERS] WHOSE NATURAL GAS CONSUMPTION DOES NOT MEET THE STATUTORY MINIMUM FOR "HIGH-VOLUME RATEPAYERS."

POST ROCK COMMENTS: Small and mid-sized commercial and industrial customers who do not qualify as "high volume ratepayers" under the Act may consume more than the high

volume threshold of 500 therms per day on a seasonal basis, but do not achieve the requisite consumption volume on a daily average. Therefore, while the needs of such customers may be quite significant on a regular but seasonal basis, usage may fluctuate based on weather and other factors. Such customers are dependent on a high volume gas supply during critical market periods, just as any other high volume ratepayers, but require lower volumes outside peak production or marketing seasons. While not utilizing the same level of consumption on an average daily basis, these users have relatively predictable seasonal requirements which can be planned for in the overall gas supply. Serving such customers requires the supplier to balance fluctuating, but predictable, demand for energy in an efficient and cost effective manner.

ISSUE NO. 3: POSSIBLE ALTERNATE RATE DESIGNS FOR SAID RATEPAYERS.

POST ROCK COMMENTS: Post Rock is not prepared at this time to present to the Commission a specific proposal for an alternate rate design for small and mid-sized commercial and industrial ratepayers whose natural gas consumption does not meet the statutory minimum to be classified as a high volume ratepayer. Significant thought and analysis must be put into the creation of appropriate rate designs for such ratepayers. The Commission and other interested parties will need access to detailed information about how the rate base for existing jurisdictional utilities has been constructed. This analysis will necessarily need to focus on how costs of the applicable jurisdictional utility have been characterized and allocated to customers. Of particular importance will be (i) the cost of acquiring and installing electronic flow control equipment; (ii) the necessity of installing such electric flow control equipment; and (iii) the costs incurred and allocated to customers for firm transport which is held by the jurisdictional utility and passed on to the jurisdictional utility's customers.

The Commission cited in its Opening Order that Kinder Morgan, Inc. ("Kinder Morgan") testified in Docket No. NG-0023.1 that in order to make service to the Waiver Customers truly interruptible, certain electronic flow control equipment would have to be installed at each customer site at a cost of approximately \$38,000.00 per customer. This charge in turn would be passed on to the customer and would, in addition to Kinder Morgan's existing \$200.00 per month service charge, make the option of adding electronic flow control equipment more costly for the Waiver Customers than the purchase by Kinder Morgan of additional capacity. Post Rock believes that the stated cost of acquiring and installing such electronic flow control equipment is excessive and that such flow equipment, if necessary, is readily available for a fraction of the stated cost. For example, the cost of electronic flow measurement equipment ("EFM") charged by Kansas Gas Service, a division of ONEOK, Inc., in the State of Kansas is \$1,600.00 per meter, installed, if the customer's existing measurement facilities do not require the use of an electronic correction device as part of the EFM, or \$3,400.00 if the customer's existing measurement facilities do require the use of an electronic correction device as part of the EFM. Further, Kansas Gas Service would charge each customer a monthly fee of \$25.00 per meter. (See Kansas Gas Service, a division of ONEOK, Inc., Natural Gas Tariff filed with the State Corporation Commission of Kansas, dated April 14, 2005, "Electronic Flow Measurement Rider," attached hereto as Exhibit 1). The EFM cost charged to customers of Kansas Gas Service is less than 10% of the cost cited by Kinder Morgan for electronic flow control equipment in its recent testimony before the Commission. Further, Post Rock has been advised that Kinder Morgan currently provides electronic flow control equipment in Colorado at an installed price of approximately \$2,500.00 per meter, although Kinder Morgan's Colorado tariff does not specifically state the cost of such equipment. Clearly, the Commission on behalf of all

natural gas customers, including the Waiver Customers, should investigate the real costs of acquiring and installing electronic flow control equipment at each customer's site.

Further, the Commission should investigate the necessity and propriety of charging Waiver Customers a \$200.00 per month service fee. Small users, i.e., those classified as users with annual deliveries of at least 1,500 Mcf at a single location during the last twelve billing periods, are charged only a \$17.00 service charge under the Kansas Gas Service Tariff. (See, Kansas Gas Service, Division of ONEOK, Inc., Natural Gas Tariff (Small Transportation Service), dated April 14, 2005, a copy of which is attached hereto as Exhibit 2).

In addition, the Commission should carefully evaluate whether EFM is really necessary at all for the Waiver Customers and similarly situated customers or whether another form of rate structure or aggregation program would be most cost effective. Aggregating various small or low volume customers in a common geographic area could provide a broader and more significant user base which could serve to even up the cyclical usage patterns of a single customer, thereby resulting in a more predictable and consistent consumption pattern alleviating the supply concerns of the jurisdictional utility regarding inconsistent and seasonal demand requirements and enhancing the jurisdictional utility's ability to balance gas demands without expensive metering equipment.

The Commission should also investigate the reason why small volume customers are allocated higher transport costs when those customers purchase their gas supply from an entity other than the jurisdictional utility. Why should it matter who transports the ultimate product and why should the cost to the customer change depending upon who actually delivers the product? Post Rock is extremely concerned about how and to what extent higher transport costs are loaded on to small volume customers when the jurisdictional utility is not directly supplying

the gas product to such customers. The mechanism of characterizing and allocating costs to customers is critically important to the development and maintenance of a viable competitive natural gas system in the State of Nebraska. The Commission as well as the public advocate must ensure that the cost allocation system utilized by jurisdictional utilities is legitimate, fair and reasonable to all. The current rate structure imposed under the Kinder Morgan tariff appears to dramatically limit who can economically provide gas to the ultimate customer as a result of the questionable allocation of upstream costs to the customers of the jurisdictional utility being served by competitive gas marketers.

ISSUE NO. 4: TECHNICAL ISSUES RELATED TO IMPLEMENTATION OF ALTERNATE RATE DESIGNS INCLUDING, BUT NOT LIMITED TO, METERING AND FLOW CONTROL.

POST ROCK COMMENTS: Given the availability of optional rate designs, such as pooling and aggregation arrangements, the need for metering may be reduced or eliminated. If metering is required, then dramatically less expensive meter control equipment appears to be readily available in the marketplace. Kinder Morgan should be required to justify and verify its remarkably higher stated costs of providing meter control equipment to its customers when other providers are utilizing metering equipment at a cost of approximately 10% or less of those submitted by Kinder Morgan. The first task of the Commission in evaluating alternate rate designs is to carefully evaluate the classification and allocation of costs which make up the current rate base of the jurisdictional utility. That process alone will serve as a critically important public service necessary in developing and maintaining a rate base which is founded upon reasonable, legitimate and fair costs and cost allocations to customers throughout the state.

ISSUE NO. 5: COSTS ASSOCIATED WITH IMPLEMENTATION OF POSSIBLE ALTERNATE RATE DESIGNS FOR RATEPAYERS.

POST ROCK COMMENTS: Rate designs essentially involve the methodology and mechanics for classifying fixed and variable costs between "demand" and "commodity" components and fairly allocating those costs to customers. Costs for electronic flow control metering, if such metering is actually necessary for the reasonable delivery of services, must be legitimate, fair and reasonable. Likewise, the costs associated with transport must be carefully evaluated so that excessive or improperly allocated transport costs are not loaded on one class of customers versus another. Only an open public investigation of these costs and cost allocation mechanics can establish confidence in the manner in which current rates are designed. Once confidence in these factors is established, creative alternatives can be developed, considered and implemented as may be necessary to meet the needs of the Waiver Customers and customers similarly situated.

ISSUE NO. 6: ANY STATUTORY OR REGULATORY CHANGES NECESSARY FOR ALTERNATE RATE DESIGNS.

POST ROCK COMMENTS: The Commission acting alone is without authority to alter the classification of "high volume ratepayer" established in the Act by the Nebraska Legislature. However, many of the Waiver Customers would prefer to see the "high volume" classification totally eliminated. Customers and competitive marketers alike would prefer to let the competitive market drive the price for delivering gas to customers under tariffs that fairly and reasonably reflect appropriate costs and cost allocations. There should be no reason why "transport customers" should be charged a higher price for products than nontransport customers.

Post Rock feels that statutory changes should be made to either eliminate the "high volume ratepayer" classification or to reduce the average daily consumption requirement so that the Waiver Customers are permanently included in this category.

However, the most important regulatory action needed at this time is the Commission's initiative to investigate the existing rate design of jurisdictional utilities, such as Kinder Morgan, to ensure that all costs are accurately calculated and appropriately allocated in establishing the existing rate base. Only through an open, public process can these customers and competitive marketers providing services in the state have confidence that existing rates are fair, reasonable and nondiscriminatory.

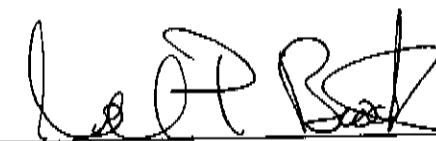
CONCLUSION

Post Rock appreciates the opportunity to provide these Comments to the Commission.

Respectfully submitted this 6th day of September, 2005.

POST ROCK GAS, LLC

By



Loel P. Brooks, #15352
BROOKS, PANSING BROOKS, PC, LLO
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Its Counsel

CERTIFICATE OF SERVICE

The undersigned hereby certifies that on this 6th day of September, 2005, an original, five copies and an electronic copy of the Comments of Post Rock Gas, LLC, in Application No. NG-0030/PI-98 were hand delivered to:

Andrew Pollock
Executive Director
Nebraska Public Service Commission
1200 N Street
300 The Atrium
Lincoln, NE 68509-4927

Laura Demman, Director
Natural Gas Department
Nebraska Public Service Commission
1200 N Street
300 The Atrium
Lincoln, NE 68509-4927

A handwritten signature in black ink, appearing to read "Loel P. Brooks", written over a horizontal line.

Loel P. Brooks

KANSAS GAS SERVICE
A DIVISION OF ONEOK, INC.
(Name of Issuing Utility)

SCHEDULE EFMR

ALL RATE AREAS

(Territory to which schedule is applicable)

Replacing Schedule EFMR Sheet 1
 which was filed September 22, 2003

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 1 of 3 Sheets

ELECTRONIC FLOW MEASUREMENT RIDER

APPLICABILITY

Applicable to all customers served under rate schedules ST, GtK, GTt, LVTk, LVTt, WtK and WTt and located in and around the communities specified in the Index. Service is subject to the DEFINITIONS AND CONDITIONS section below.

NET MONTHLY BILL

\$ 25.00 per meter for each meter upon which Electronic Flow Measurement equipment (EFM) is installed, plus any charge to reimburse Company for the installed cost of the EFM.

DEFINITIONS AND CONDITIONS

1. EFM shall be required on all meters serving transportation accounts, except for the provisions of Definition and Condition #2 (below). Company shall install, operate, and own all EFM. Company shall provide and bill the customer the actual cost for any requested assistance beyond maintenance to Company's EFM and/or connection.
 - a. The requirements of this provision shall be judged to have been met pending a customer's sequential assignment to Company's EFM installation schedule.
 - b. Company may, at its sole discretion, waive the requirements of this provision for a customer which uses gas primarily during Company's off-peak season.
 - c. A customer which declines Company's EFM installation, or which does not provide a Contribution in Aid of Construction (CIAC), or which does not install and/or maintain an operable dedicated telephone circuit, all as required by this rider, shall be ineligible for transportation service. Company shall promptly notify a customer of the need to install or maintain an operable dedicated telephone circuit and may, 45 days after such notification, disqualify such customer from transportation service.

Issued	April	1	2005
	Month	Day	Year
Effective	April	14	2005
	Month	Day	Year
By	/s/		
	LARRY G. WILLER, DIRECTOR		

03-KGSG-602-RTS
 Noted and Filed
 Kansas Corporation Commission
 April 14, 2005
 /s/ Susan K. Duffy

KANSAS GAS SERVICE
A DIVISION OF ONEOK, INC.
(Name of Issuing Utility)

SCHEDULE EFMR

ALL RATE AREAS

(Territory to which schedule is applicable)

Replacing Schedule EFMR Sheet 2
 which was filed January 30, 2003

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 2 of 3 Sheets

ELECTRONIC FLOW MEASUREMENT RIDER (Cont.)

2. **RDQ Balancing:** Notwithstanding the provisions above, according to the Required Daily Quantity (RDQ) Balancing provisions in Section 11 of Company's General Terms and Conditions for Gas Service (GT&C), a customer may agree to deliver during PODBs and/or POCs a predetermined Required Daily Quantity (RDQ) of natural gas to a transportation service meter which records a peak-month usage of less than 1,500 Mcf in the most recent 12 month period ending April 30, in lieu of the Company's requirement to install EFM. However, meters upon which EFM equipment has already been installed shall not be eligible for the RDQ Balancing option and the customer shall be subject to all charges set out in the Net Monthly Bill section.

3. A customer shall reimburse Company for the installed cost of EFM which shall become the sole property of Company. This CIAC for labor, material, and overhead costs associated with the installation shall be:

\$ 1,600 per meter	if the customer's existing measurement facilities do not require the use of an electronic correction device as part of the EFM, or
\$ 3,400 per meter	if the customer's existing measurement facilities include or require the use of an electronic correction device as part of the EFM.

4. A customer shall make an additional CIAC sufficient to cover the cost of any non-EFM related work performed and/or equipment installed at the customer's request. All such facilities and/or equipment shall become the sole property of Company. Payment shall be due from the customer at the time equipment is installed, except that Company may permit the customer to finance the EFM over a four year period at 8% per annum.

5. Company shall endeavor to coordinate the installation of all facilities required herein with a customer as soon as practicable following the effective date of this rider. Company shall notify the customer of its intent to install EFM, as well as the scope and estimated cost thereof.
 - a. A customer shall provide adequate space for the installation of the EFM.
 - b. A customer shall provide and maintain, at its cost, a dedicated telephone circuit or a Company-accepted alternative, according to Company's EFM Standards. Company and the customer shall mutually agree upon electric power and telephone connection location.

Issued	September	17	2003
	<small>Month</small>	<small>Day</small>	<small>Year</small>
Effective	September	22	2003
	<small>Month</small>	<small>Day</small>	<small>Year</small>
By	<u> / S/ </u>		
	LARRY G. WILLER, DIRECTOR		

03-KGSG-602-RTS
 Approved
 Kansas Corporation Commission
 September 22, 2003
 /S/ Susan K. Duffy

KANSAS GAS SERVICE
 A DIVISION OF ONEOK, INC.
(Name of Issuing Utility)

SCHEDULE EFMR

ALL RATE AREAS

(Territory to which schedule is applicable)

Replacing Schedule EFMR Sheet 3
 which was filed January 30, 2003

No supplement or separate understanding shall modify the tariff as shown herein.

Sheet 3 of 3 Sheets

ELECTRONIC FLOW MEASUREMENT RIDER (Cont.)

- c. A customer's acceptance of Company's installation plan shall be assumed unless the customer declines in writing within 15 days of Company's notice. The customer shall, within 45 days of acceptance, complete the installation of the required telephone circuit, at the customer's own expense, after which time Company shall install EFM equipment.
- 6. When an EFM installation includes an electronic correction device, and at a customer's request, Company may provide a data link or contact closure meeting Company's Standards from Company's EFM to the customer at the meter site so the customer can receive data with the same type of output signal as Company. At the customer's request, Company shall inspect and evaluate the customer's connection during normal Company working hours.
- 7. Upon a customer's written request made prior to April 30 of each year, and agreement by Company given prior to May 31 of that same year and which shall not be unreasonably withheld, Company may credit 50% of assessed and paid Overrun Penalties incurred by the customer in the preceding winter heating season of November through March, to EFM. The credit shall be limited to the per meter CIAC required by Definition and Condition #2 (above). A credit for EFM is available only on new, Company-installed EFM and when Company is not assessed Overrun Penalties for a similar time period pursuant to a pipeline's authorized tariff.
- 8. In the event the EFM should fail, uncorrected mechanical readings shall be used to establish the estimated corrected read, except for orifice meter installations where historical data shall be used to estimate billing data.
- 9. A customer shall hold Company harmless from all claims for trespass, injury to persons, or damage to lawns, trees, shrubs, buildings or other property that may be caused by reason of the installation, operation, or replacement of the EFM or customer connection and other necessary equipment to serve the customer unless it shall be affirmatively proved that the injury to persons or damage to property complained of has been caused by willful default or negligence on the part of Company or its accredited personnel.
- 10. Service under this rider is subject to the provisions and applicable charges contained in Company's GT&C or successor documents, approved by the Commission.
- 11. All provisions of this rider are subject to changes made by order of the Commission.

Issued	September	17	2003
	Month	Day	Year
Effective	September	22	2003
	Month	Day	Year
By	<u>/s/</u>		
	LARRY G. WILLER, DIRECTOR		

03-KGSG-602-RTS
 Approved
 Kansas Corporation Commission
 September 22, 2003
 /S/ Susan K. Duffy

KANSAS GAS SERVICE
A DIVISION OF ONEOK, INC.
(Name of Issuing Utility)

SCHEDULE ST

All Rate Areas
(Territory to which schedule is applicable)

Replacing Schedule Initial Sheet
 which was filed

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 1 of 2 Sheets

SMALL TRANSPORTATION SERVICE

AVAILABILITY

Available in and around the communities specified in the Index to commercial and industrial customers. Service is subject to the DEFINITIONS AND CONDITIONS section below.

NET MONTHLY BILL

\$ 17.00 Service Charge
 plus
 Delivery Charge
 \$ 1.6163 per Mcf for all gas delivered
 plus
 Applicable adjustments and charges provided in Company's Ad Valorem Tax Surcharge Rider and Weather Normalization Adjustment Rider.

The Net Monthly Bill shall be no less than the Service Charge plus any minimum charges set forth in a customer's Service Agreement.

DEFINITIONS AND CONDITIONS

1. Annual deliveries of at least 1,500 Mcf at a single location during the last 12 billing periods shall qualify a customer for service under this schedule. A customer, once qualified, shall remain eligible for service under this schedule.
2. A customer shall meet all conditions of the following tariffs to maintain service under this rate schedule:
 - a. Electronic Flow Measurement Rider
 - b. Company's General Terms and Conditions for Gas Service (GTC), Section 10 Requirements for Transportation Service.
3. Company may base a bill on a customer's normal meter reading cycle, but may issue that bill at the beginning of the next billing month. Although the bill may indicate a different period, it shall reflect actual information obtained from the regular-cycle meter reading. A customer served under this rate schedule and who desires a calendar month-based bill must install electronic flow measurement equipment and will not be eligible for RDQ balancing.

Issued	April	1	2005
	Month	Day	Year
Effective	April	14	2005
	Month	Day	Year
By	<u>ISI</u>		
	LARRY G. WILLER, DIRECTOR		

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 Kansas Corporation Commission
 April 14, 2005
 /S/ Susan K. Duffy

KANSAS GAS SERVICE
A DIVISION OF ONEOK, INC.
(Name of Issuing Utility)

SCHEDULE ST

All Rate Areas

(Territory to which schedule is applicable)

Replacing Schedule Initial Sheet
 which was filed

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 2 of 2 Sheets

SMALL TRANSPORTATION SERVICE (Cont.)

4. Service under this rate schedule shall be terminated upon notification by the customer, but not before the next regular-cycle meter reading date.
5. Transportation service is provided for the charge specified in the NET MONTHLY BILL section when supplied from Company's existing facilities. When additional facilities are needed to serve a customer, an additional charge may be required.
6. Multiple meter installations, installed at a single location for a customer's convenience, shall be billed additional Service Charges for each additional meter installation. Usage recorded on these multiple meters shall be aggregated for purposes of qualifying for this rate schedule.
7. Transportation service under this rate schedule is subject to the provisions and applicable charges contained in Company's GTC, or successor documents, approved by the Commission.
8. All provisions of this rate schedule are subject to changes made by order of the Commission.

Issued	<u>April</u>	<u>11</u>	<u>2005</u>
	<small>Month</small>	<small>Day</small>	<small>Year</small>
Effective	<u>April</u>	<u>14</u>	<u>2005</u>
	<small>Month</small>	<small>Day</small>	<small>Year</small>
By	<u>/S/</u>		
	<u>LARRY G. WILLER, DIRECTOR</u>		

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