

BEFORE

THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Complaint of Venture)
Management Holdings, Ltd.,)
)
Complainant,)
)
v.) Case No. 06-1162-TP-CSS
)
AT&T Ohio,)
)
Respondent.)

OPINION AND ORDER

The Commission, considering the evidence presented at the hearing conducted on March 14, 2007, and briefs filed on April 20, 2007, hereby issues its opinion and order.

APPEARANCES:

Murray & Murray Co., LPA, by Mr. Dennis E. Murray, Jr., 111 East Shoreline Drive, Sandusky, Ohio 44871-0019, on behalf of Venture Management Holdings, Inc.

Mr. Jon Kelly, 150 East Gay Street, Columbus, Ohio 43215, on behalf of AT&T Ohio.

PROCEDURAL HISTORY:

On September 26, 2006, Venture Management Holdings, Ltd. (Venture Management or complainant) filed a complaint against AT&T Ohio (AT&T). In the complaint, Venture Management alleged that it developed a strip mall in Toledo, Ohio. As part of the construction effort, Venture Management requested that AT&T relocate above-ground telephone lines to an underground trench. In the complaint, Venture Management claims that AT&T committed fraud and overcharged for its labor costs. Moreover, Venture Management asserts that, in doing so, AT&T violated its tariff.

AT&T filed an answer to the complaint on October 16, 2006, in which it denied the material allegations of the complaint. In a separate pleading, filed concurrently, AT&T moved to dismiss the complaint because Venture Management was not represented by counsel.

This is to certify that the images appearing are an
accurate and complete reproduction of a case file
document delivered in the regular course of business.
Technician 76 Date Processed 8-15-07

On October 26, 2006, Mr. Dennis E. Murray, Jr. entered an appearance of record as counsel for Venture Management. In response, on October 30, 2006, AT&T withdrew its motion to dismiss.

Because certain information filed by Venture Management is the subject of an Agreement of Protection with AT&T, Venture Management filed a motion on January 19, 2007, for protection of confidential information. By entry issued March 5, 2007, the attorney examiner granted Venture Management's motion.

On January 19, 2007, along with its motion for protective treatment, Venture Management filed a motion to dismiss its fraud claim for lack of jurisdiction. Venture Management argued that a court, not the Commission, is the proper forum to address issues of fraud. AT&T opposed the motion by memorandum contra filed February 12, 2007. Venture Management filed a reply on February 21, 2007. By entry issued March 5, 2007, the attorney examiner granted Venture Management's motion to dismiss its fraud claim for lack of jurisdiction. To address the remaining tariff matters, the attorney examiner scheduled a hearing for March 14, 2007. The Commission held a hearing on March 14, 2007.

On April 23, 2007, Venture Management filed a motion for protective order. In its motion, Venture Management seeks to protect from disclosure certain information contained in its brief that AT&T deems confidential pursuant to an Agreement of Protection. Specifically, Venture Management seeks to protect information contained in Complainant's Exhibit 7A. Exhibit 7A is an AT&T record that contains, among other things, cost information relating to labor, materials, expenses, credits, and corporate loadings for the work AT&T performed on behalf of Venture Management. Upon review of the information, the Commission finds that the information should remain confidential. The motion, therefore, should be granted.

SUMMARY OF THE TESTIMONY:

The first witness for Venture Management was Mr. David Joseph. Mr. Joseph is part owner and manages the operations of Venture Management (Tr.13; Complainant's Br. 2). Venture Management, among other endeavors, manages and has developed retail strip malls (Tr. 13). The complaint arises from Venture Management's \$1.25 million investment to develop a 10,000 square foot strip mall on Glendale Avenue in Toledo, Ohio (Tr. 14-15, 34).

During the construction of the strip mall, Mr. Joseph requested AT&T (AT&T was then known as SBC Ohio) to relocate its above-ground facilities underground. AT&T had advised him that only AT&T could do the work (Tr. 18). Wishing to proceed, Mr. Joseph testified that AT&T presented him with a document entitled "Authorization to Prepare

Cost Estimate" (Tr. 16; Complainant's Ex. 1). The document, signed by Mr. Joseph, is dated July 21, 2005 (Complainant's Ex. 1). The original plans called for routing the lines along the same straight-line path as the aerial facilities. In an August 9, 2005, document entitled "Estimate of Cost and Authority for Work/Special Construction Charge and Invoice," AT&T presented to Venture Management a cost estimate of \$7,638.34 for the project (Tr. 109-110; Respondent's Ex. 4).

Upon further consideration, Mr. Joseph decided that it would be better to bury the telephone lines along the perimeter of the strip mall instead of under the strip mall parking lot. The perimeter location would offer easier access in the future (Tr. 38). AT&T agreed. Because of the longer route, facilities and engineering costs increased (Tr. 119-120). In a subsequent "Estimate of Cost and Authority for Work/Special Construction Charge and Invoice" dated August 31, 2005, AT&T presented a cost estimate of \$12,144.50 for the project (Tr. 20, 120; Complainant's Ex. 2). To proceed with the work, Venture Management had to pay in advance (Tr. 20-21, 26-27). Mr. Joseph signed the document and submitted payment in full on September 21, 2005 (Tr. 26, 41; Complainant's Ex. 3 and 4). On the same date, Mr. Joseph signed a document authorizing AT&T to do the work (Complainant's Ex. 3). Venture Management dug the trench and provided the conduit for the telephone lines (Tr. 19). AT&T fed the telephone lines through the conduit (Tr. 19-20).

It was Mr. Joseph's understanding, based on conversations he had with AT&T representatives, that he would be charged only for the costs incurred by AT&T (Tr. 17, 22). It was also his understanding that if the estimate exceeded actual costs AT&T would refund the difference (Tr. 17, 19, 48-49).

Mr. Joseph was present when AT&T, through subcontractors, performed the work (Tr. 24). He estimates that AT&T completed the work in less than 10 hours over a two day period (Tr. 24-25). Based upon the amount paid and the amount of labor needed to complete the work, Mr. Joseph suspected that the estimate would exceed the actual costs (Tr. 25-26). He, therefore, placed a call to AT&T to inquire about a refund (Tr. 26). He was told that there was no refund, that the billing was correct (Tr. 28). Because he did not obtain a satisfactory explanation over the telephone, Mr. Joseph subsequently mailed a letter to AT&T (Tr. 29; Complainant's Ex. 8).

In a letter to AT&T dated February 9, 2006, Mr. Joseph explained that he absorbed the expense of preparing the site by digging a trench and providing the conduit (Complainant's Ex. 8). Although the overhead cables passed diagonally across the property, Mr. Joseph revised the plan, with AT&T's consent, to allow cables to be placed along the perimeter of the property. Doing so would avoid excavating a parking lot or building foundation to gain access to telephone lines in the future (Tr. 38-39, 45-46). AT&T, for its part, needed to detach cables from the poles, pull them through the conduit, and reattach the cables. Mr. Joseph expressed in his February 9, 2006, letter that he did not

believe that the labor and engineering costs rose to the estimated figure. To determine actual costs, Mr. Joseph requested copies of the work sheets used to calculate time, labor, and material expenses (Tr. 29; Complainant Ex. 8).

AT&T responded to Mr. Joseph by letter dated February 15, 2006. AT&T informed Mr. Joseph that AT&T had completed the work as requested and designed on October 20, 2005. Consequently, no refund was due. Moreover, AT&T informed Mr. Joseph that its invoice contained the proper amount of detail. Because AT&T considers its work times, labor rates, and material costs as proprietary, AT&T refused to provide the requested work sheets or further detail (Tr. 30; Complainant's Ex. 10).

Venture Management's second witness was Mr. James D. Godbey. Mr. Godbey has been employed by Mr. Joseph since August 2005 and works in several capacities. Currently, he describes himself as a "loss control officer" (Tr. 50). Mr. Godbey, on Mr. Joseph's behalf, investigated whether Venture Management was entitled to a refund. By letter dated February 14, 2006, Mr. Godbey sought the assistance of the Commission to verify AT&T's rates (Tr. 52-53; Complainant's Ex. 9). In response to Mr. Godbey's inquiry through the Commission, AT&T provided a letter dated February 28, 2006 (Complainant's Ex. 11). In the letter, AT&T provides a summary of the work it completed for Venture Management. AT&T noted that work time, labor rates, and material costs are proprietary. In addition, the letter pointed out that there is no agreement for a refund or adjustment of the cost of work after the completion of construction. Based upon discussions with AT&T prior to completing the work, Mr. Godbey believed that there was a clear understanding that if the estimate exceeded actual costs, Venture Management would be entitled to a refund (Tr. 57-58).

For its next witness, Venture Management called Ms. Kristin Jetke. Ms. Jetke is employed by AT&T. Her job title is Area Manager Construction and Engineering Systems Support (Tr. 60). Ms. Jetke testified that AT&T bills custom work according to the engineering estimate (Tr. 68). AT&T does not bill the customer additionally if the costs exceed the estimate (Tr. 68, 70). Nor is it AT&T's policy to issue a refund if the estimate exceeds actual costs (Tr. 68). Ms. Jetke pointed out that the estimate serves as an "invoice" (Tr. 69).

On cross-examination, Ms. Jetke reviewed a 6010 report, an internal AT&T document that records the actual cost of a project (Tr. 71-72; Complainant's Ex. 7A). Moreover, the 6010 report itemizes project cost components. Specifically, the report includes such items as material, labor, engineering, payroll taxes, motor vehicle costs, and corporate overhead loadings (Tr. 72-83; Complainant's Ex. 7A). Corporate overhead loadings include the following categories: executive, planning, accounting & finance, external relations, human resources, information management, legal, procurement, research & development, and other general administrative (Complainant's Ex. 7B). The

corporate overhead loading is a rate that is derived by dividing total corporate expenses by total salary and wages (Tr. 93-94). There is a rate for each of AT&T's four regions: southwest, west, east, and midwest (Tr. 99; Complainant's Ex. 7B). The midwest region is a five-state region that includes Ohio. There are no Ohio-specific corporate overhead loading rates (Tr. 95, 99).

According to Ms. Jetke's testimony, the cost report adheres to the uniform system of accounts (USOA) prescribed by the Federal Communications Commission (FCC) (Tr. 97-98). Periodically, cost reports, in USOA format, are reported to the FCC by means of ARMIS (Automated Reporting Management Information System) reports (Tr. 98). Internally, the 6010 report must adhere to Operating Practice 46, a proprietary reference and training document that specifies the procedure for conducting estimates and how to account for custom work (Tr. 100, Respondent's Ex. 3). Section 7 of Operating Practice 46 contains the procedures for custom work (Tr. 101-102; Respondent's Ex. 3).

In comparing the sum of \$12,144.50 paid by Venture Management against the \$11,816.65 in total actual costs itemized on the 6010 report, Venture Management calculates a refundable difference of \$327.85 (Tr. 81; Complainant's Ex. 7A).

As the first witness for its case, AT&T called Mr. George Hess. Mr. Hess heads the Custom Work Order Center. In his position, he is responsible for implementing the special construction billing process for the five-state Midwest region (Tr. 105). The Custom Work Order Center facilitates relations between customers and the engineering department (Tr. 105). Mr. Hess estimates that the Midwest region handles approximately 6,000 custom construction projects each year (Tr. 107). His responsibilities include training workers in his group to prepare and present estimates for custom work (Tr. 111-112). He denied that anyone is trained to inform customers that they would be entitled to a refund if the estimate exceeds the actual cost of the project (Tr. 112). If, on the other hand, the customer were to request a modification after the company initiates work, any additional expenses would be borne by the customer (Tr. 112).

In his testimony, Mr. Hess explained the custom work process. The first step involves a customer contacting his office to initiate the process for custom work. After initial discussions, the customer submits a work authorization form (Tr. 106). The work authorization form relates solely to the engineering charges for developing an estimate for the work. If a customer declines to proceed with the work, the customer would be billed the engineering charges that underlie the development of the estimate (Tr. 106). After the customer signs the request, the design engineer meets with the customer to discuss the work that needs to be done. The design engineer then notifies one of Mr. Hess' managers to give notice that the cost quote is in the system. The manager then pulls the invoice and forwards the invoice to the customer with instructions to sign and return it with payment.

When the customer returns the signed invoice with payment, the design engineer proceeds with the construction project (Tr. 107, 108).

Mr. Hess confirmed that billing for custom work is based on the estimate (Tr. 108). Agreeing with Ms. Jetke, he testified that the estimate for a project is also an invoice (Tr. 113). Moreover, he testified that the Operating Practice 46 manual substantiates that billing for custom work is based upon the estimate (Tr. 109). Furthermore, according to Mr. Hess' reading of AT&T's tariff, the customer must bear the expense of any custom work (Tr. 111). Responding to Venture Management's analogy of an auto mechanic estimate, where the customer pays for work actually performed, Mr. Hess likened AT&T's estimate to receiving a bid from a subcontractor for home construction (Tr. 114).

BRIEFS

In its brief, Venture Management argues that the 6010 report substantiates the complainant's disputes with AT&T. First, Venture Management points out that there is a difference between the estimate and the actual costs. Based on its 6010 report, AT&T calculated its costs to be \$11,816.65. By contrast, AT&T charged Venture Management \$12,144.50, ostensibly resulting in an overpayment of \$327.85 (Complainant's Br. 3-4). In addition, Venture Management claims that AT&T imposed a "loadings" charge. For relief, Venture Management seeks compensation for improper overhead charges and the amount by which the construction estimate exceeds AT&T's actual costs.

AT&T contends that its billing, based on its estimate, is just and reasonable, in practice and as applied in this case. AT&T emphasizes that it conducts approximately 6,000 custom work orders each year in the Midwest region, equating to 23 jobs per day. In defense of its policy of billing based on estimates, AT&T argues that it is efficient in time and resources. Moreover, AT&T believes that it is fair to customers, who receive written assurance of project costs. Furthermore, AT&T states that billing based on an estimate is a long-standing practice (Respondent's Br. 17).

Considering the weight of the evidence, AT&T concludes that no one at AT&T informed any representative of the complainant that the complainant would be entitled to a refund if the estimate exceeded actual costs. Moreover, AT&T highlights that the forms signed by the complainant do not mention refunds. In further support of its practices, AT&T alludes to Operating Practice 46, which confirms that AT&T follows the practice of billing based on estimates (Complainant's Br. 17). AT&T characterizes Mr. Joseph's protestations as "buyer's remorse." The work was satisfactorily completed, and Mr. Joseph paid the estimate without protest or reservation of rights. AT&T claims that his actions are inconsistent with his claim that he was "shocked on the price" (Respondent's Br. 18).

To support its argument that AT&T violated its tariff by refusing to issue a refund and for including overhead loadings in its costs, Venture Management refers to a provision in AT&T's tariff P.U.C.O. No. 20, Part 2, Section 5, specifically Subsection 1.A.1.a., which reads as follows:

All rates and charges specified in this tariff contemplate the establishment of service without abnormal or excessive expense to the Telephone Company. Under certain conditions, as outlined in this paragraph A, nonrecurring charges, hereinafter referred to as construction charges, will be applied to cover all or a part of the abnormal or excessive expense incurred by the Telephone Company in the establishment of service. Payment of construction charges will be required prior to the commencement of the work with which such construction charges are associated.

Venture Management contends that AT&T is only permitted to recover the "nonrecurring charges" associated with its construction charges (Complainant's Br. 7). Furthermore, the tariff, according to Venture Management, only permits the recovery of "abnormal or excessive expenses" incurred by AT&T (*Id.*). It is Venture Management's argument that AT&T's overhead charges are recurring and normal expenses (*Id.*). AT&T on the contrary, includes overhead charges as part of its out-of-pocket charges incurred in the construction project. To Venture Management, AT&T is effectively double dipping by recovering its overhead as part of its rate base and again from construction customers (*Id.* at 8).

Both Venture Management and AT&T agree that Subsection 1.A.1.j. is also relevant to the issues in this case. The subsection reads as follows:

Where rearrangement of any facilities is provided by the Telephone Company on private property is made at the request of or to meet conditions imposed by the customer, the expense incurred by the Telephone Company for such rearrangement shall be borne by the customer.

Venture Management questions how the word "expense" is defined. Venture Management contends that 1.A.1.j. is part of 1.A.1. and limited in scope by 1.A.1.a. (Complainant's Br. 9).

AT&T challenges Venture Management's argument that corporate overhead loadings are recurring costs that cannot be recovered under 1.A.1.a. It is AT&T's interpretation that the entire construction charge, \$12,144.50, is a "nonrecurring charge." It is also AT&T's interpretation that the construction charge is an "abnormal or excessive

expense" because it is, in contrast to routine work, a special accommodation for a customer. AT&T rejects the notion that Subsection 1.A.1.j. is limited by Subsection 1.A.1.a. (Respondent's Br. 19).

AT&T argues that corporate overhead loadings are a component of a company's costs. As such, AT&T should be permitted to recover its costs when performing custom work. In further justifying its recovery of corporate overhead loadings, AT&T points out that the FCC and the Commission have recognized corporate overhead loadings when setting rates (Respondent's Br. 15). As an example, AT&T points to the FCC's setting of pole attachment rates (*Id.*). According to AT&T, the FCC allowed the inclusion of account 6720 expenses in the establishment of rates. AT&T describes account 6720 as part of the USOA. It is a summary account comprised of accounts for accounting and finance, external relations, human resources, information management, legal, procurement, research and development, and other general and administrative (Respondent's Br. 15-16). In addition to the FCC considering overhead loadings in setting rates, AT&T points out that the Commission has done likewise. Specifically, AT&T highlights that the Commission considered overhead loadings in establishing wholesale rates for unbundled network elements¹ (Respondent's Br. 15). AT&T concludes that it is equally appropriate to apply corporate overhead loadings to charges for custom work orders. The charges represent the cost of doing business (Respondent's Br. 20).

AT&T points out that Ms. Jetke's testimony on corporate overhead loadings is unchallenged. The complainant did not present evidence relating to regulatory economics to contradict her testimony. AT&T stresses that corporate overhead loading is not profit. Instead, it represents the recovery of costs incurred by the business that is applied to individual jobs (Respondent's Br. 20). Moreover, citing *In the Matter of the Complaint of James Gallucci et al. v. Ameritech Ohio*, Case No. 01-3122-TP-CSS, AT&T argues that the Commission has had an opportunity to review the company's construction practices. In *Gallucci*, AT&T emphasizes that the Commission found that the company's practices relating to the relocation of facilities were just and reasonable (Respondent's Br. 16).

CONCLUSION

The complainant raises two issues for the Commission's consideration. The first is whether Venture Management is entitled to a refund based upon the difference between AT&T's billing and its actual costs for custom work. The second is whether it is proper for AT&T to include corporate overhead loadings as a recoverable cost for custom work.

Whether entitled as an estimate or an invoice, AT&T billed Venture Management the sum of \$12,144.50 to complete the relocation of telecommunication facilities. The

¹ *In the Matter of the Review of SBC Ohio's TELRIC Costs for Unbundled Network Elements*, Case No. 02-1280-TP-UNC.

difference between AT&T's invoice/estimate (\$12,144.50) and AT&T's actual cost (\$11,816.65) is \$327.85. Venture Management claims that it is entitled to the difference.

From AT&T's perspective, it is reasonable to bill on the basis of the estimate, as opposed to the actual costs. Billing on the basis of an estimate is a long-standing practice. Moreover, AT&T maintains that, given the number of custom work orders, it is a practice that makes efficient use of time and resources. For customer convenience, AT&T can provide written assurance of project costs, thus avoiding surprise. To AT&T, its estimate is analogous to a subcontractor's bid.

Opposing AT&T's arguments, Venture Management highlights AT&T's use of the word "estimate" in describing AT&T's billing. To Venture Management, the term "estimate" conveys a sense of approximation, entitling Venture Management to any difference between the estimate and actual costs. Moreover, if AT&T's tariff restricts it to the recovery of costs, Venture Management concludes that AT&T has received \$327.85 in excess of costs.

Subsection 1.A.1.j. of AT&T's tariff provides that the customer shall bear the expense of rearranging facilities. In addition, Subsection 1.A.1.a. protects AT&T from "abnormal or excessive expenses" in the establishment of service by providing that such costs must be borne by the customer. Furthermore, the subsection clarifies that nonrecurring charges, i.e., construction charges, are to be applied to cover all or part of the abnormal or excessive expenses incurred by AT&T. In sum, the tariff provisions allow AT&T to recover any above-cost expenses occasioned by construction or rearrangement of telecommunication facilities at the request of the customer. Absent from these tariff provisions is any notion that AT&T is entitled to a profit from the construction or rearrangement of telecommunication facilities.

The record shows that AT&T charged Venture Management \$327.85 more than its actual costs. This amount reflects an excess in compensation that is at odds with AT&T's tariff. Therefore, the Commission finds that AT&T should refund Venture Management the amount of \$327.85.

Insofar as corporate overhead loadings, we find that AT&T properly included them as a component of its custom work costs. Referring to Subsection 1.A.1.a., Venture Management, emphasizes that AT&T may only recover "nonrecurring charges" and "abnormal or excessive expenses" for construction charges. To Venture Management, overhead charges are recurring and normal expenses. Venture Management is not sure how "expense" is defined in Subsection 1.A.1.j. and whether overhead charges are an expense. Venture Management, however, argues that 1.A.1.j. is limited in scope by 1.A.1.a.

AT&T rejects Venture Management's arguments. AT&T regards the entire construction charge as a "nonrecurring charge." Moreover, AT&T contends that the construction charge is an "abnormal and excessive expense" because custom work is not routine work. Arguing that corporate overhead loadings are an inherent cost, AT&T claims that it is entitled to recover, along with other costs, the costs for corporate maintenance.

AT&T properly incorporated corporate overhead loadings as a component of its costs for construction charges. We agree with AT&T that corporate overhead loadings represent, essentially, a cost of doing business. Particularly, as in this case, where the company is allowed only to recover its costs, the exclusion of corporate overhead loadings would result in a loss to the company. There are necessary administrative costs that are not directly attributable to custom work projects. Projecting this category of loss over the 6,000 custom projects that the company performs each year could lead to a significant loss for the company. As noted by AT&T, the concept of incorporating overhead loadings into a company's costs is well recognized by this Commission, the FCC, and the USOA. It should be noted that the inclusion of overhead loadings is not "double dipping." The costs that AT&T seeks to recover are costs that are based upon and directly proportional to the custom work itself. There is no relation to the company's rate base.

FINDINGS OF FACT AND CONCLUSIONS OF LAW

- (1) On September 26, 2006, Venture Management filed a complaint against AT&T.
- (2) AT&T filed an answer to the complaint on October 16, 2006. Concurrently, AT&T filed a motion to dismiss.
- (3) On October 26, 2006, counsel for Venture Management filed an entry of appearance.
- (4) AT&T withdrew its motion to dismiss on October 30, 2006.
- (5) On January 19, 2007, Venture Management filed a motion to dismiss its fraud claim against AT&T for lack of jurisdiction.
- (6) On January 19, 2007, Venture Management filed a motion and memorandum for protective order accompanied by documents and attachments deemed to be confidential.
- (7) On February 12, 2007, AT&T filed a response to Venture Management's motion to dismiss its fraud claim.
- (8) Venture Management filed a reply on February 21, 2007.

- (9) By entry issued March 5, 2007, the attorney examiner granted Venture Management's motion for protective order, dismissed Venture Managements' fraud claim for lack of jurisdiction, and scheduled this matter for a hearing.
- (10) A hearing in this matter was held on March 14, 2007.
- (11) The parties filed post-hearing briefs on April 20, 2007.
- (12) Venture Management filed a motion for protective order on April 23, 2007.
- (13) AT&T is a telephone company as defined by Section 4905.03(A)(2), Revised Code, and, therefore, it is subject to the jurisdiction of this Commission under authority of Sections 4905.04 and 4905.05, Revised Code.
- (14) This complaint is properly before the Commission, pursuant to the provisions of Sections 4905.26, Revised Code.
- (15) In a complaint case, such as this, the burden of proof is on the complainant. *Grossman v. Public Utilities Commission*, 5 Ohio St. 2d 189, 214 N.E. 2d 666 (1966).
- (16) The complainant has met the burden of proof in demonstrating that AT&T overcharged Venture Management by the amount of \$327.85 for its costs to relocate telecommunication facilities.

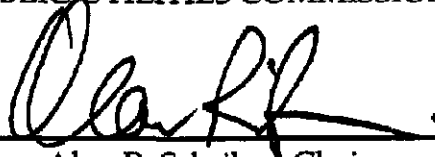
It is, therefore,

ORDERED, That AT&T refund to Venture Management the sum of \$327.85. It is, further,

ORDERED, That the motion for protective order filed by Venture Management on April 23, 2007, is granted. It is, further,

ORDERED, That a copy of this Opinion and Order be served upon Venture Management and its counsel, AT&T and its counsel, and all interested persons of record.

THE PUBLIC UTILITIES COMMISSION OF OHIO



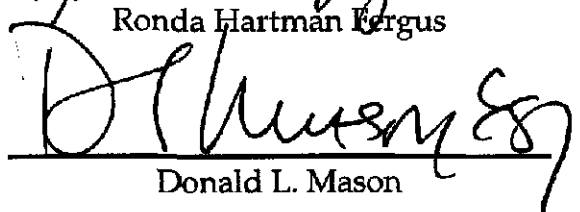
Alan R. Schriber, Chairman



Paul A. Centolella



Ronda Hartman Fergus



Donald L. Mason

Valerie A. Lemmie

LDJ/vrm

Entered in the Journal

AUG 15 2007



Renee J. Jenkins
Secretary