

**Wisconsin Department of Natural Resources
Natural Resources Board Agenda Item**

SUBJECT: FY 2014 Laboratory Certification and Registration Program Fee Adjustment

FOR: March 2013 Board meeting

TO BE PRESENTED BY: Camille Turcotte, Chief of Environmental Science Services Section

SUMMARY:

Section 299.11(9), Wis. Stats., authorizes the Department to promulgate a graduated schedule of fees to recover the costs of administering the Laboratory Certification and Registration Program. Fees are determined using the formula in s. NR 149.21 (1) (c). The formula determines the program's fee schedule for each fiscal year and is tied to the number of laboratories participating in the program, and the program's expenditure authority determined under s. 20.370 (3) (fj), Wis. Stats. Laboratories participating in the program must pay renewal fees in full to maintain their certifications and registrations.

Section NR 149. 21(1) (b), Wis. Adm. Code, requires that the annual fee adjustments be reviewed by the Certification Standards Review Council and approved by the Natural Resources Board.

For FY 2014 the proposed fees represent a 4.4% increase to participating laboratories. Over 95% of this fee increase results solely from a decrease (4.2%) in the number of relative value units (RVU), the basis for distributing necessary fee revenue to offset expenditures. The loss in RVUs is largely due to the loss of participating laboratories. In FY14 there will be 12 fewer laboratories in the program and the cost will be spread among the 376 laboratories continuing to maintain their Wisconsin accreditation.

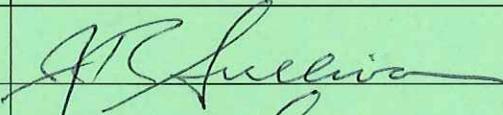
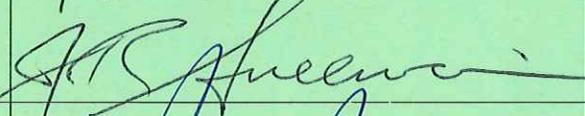
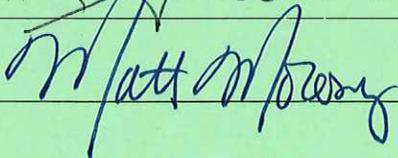
The Department anticipates collecting sufficient fee revenue (\$556,252) to cover projected operating expenses. This is nearly identical to fee revenue in FY 2013 which was budgeted to be \$556,299. The cost per RVU proposed for FY 2014 is \$59.00, which is \$2.50 (4.4%) more than the RVU cost in FY 2013.

This fee increase means that an average municipal lab will pay \$43 more for accreditation. The average commercial lab will pay an additional \$188.

RECOMMENDATION: The Department recommends that the Natural Resources Board approve the Laboratory Certification and Registration program's FY 2014 fee adjustment proposal.

LIST OF ATTACHED MATERIALS (check all that are applicable):

- Background memo N/A
- Fiscal estimate
- N/A

Approved by	Signature	Date
John R. Sullivan, Bureau Director		2/14/2013
Tim Lawhern, Administrator <i>TL</i>		2/15/2013
Cathy Stepp, Secretary		3/6/13

cc: Board Liaison - AD/8

cc: Camille Turcotte SS/7

DATE: February 18, 2013

TO: Natural Resources Board Members

FROM: Cathy Stepp, Secretary

SUBJECT: FY 2014 Laboratory Certification and Registration Fee Adjustment

Background

Section 299.11(9), Wis. Stats., authorizes the Department to promulgate a graduated schedule of fees to recover the costs of administering the Laboratory Certification and Registration Program. Chapter NR 149, Wis. Adm. Code, establishes a relative value system for determining annual fee adjustments. The system equitably distributes the costs of operating the program among all participating laboratories.

Fees are determined using the formula in s. NR 149.21 (1) (c). The formula determines the program's fee schedule for each fiscal year and is tied to the number of laboratories participating in the program, and the program's expenditure authority determined under s. 20.370 (3) (fj), Wis. Stats. Laboratories participating in the program must pay renewal fees in full to maintain their certifications and registrations.

Section NR 149.21(1) (b), Wis. Adm. Code, requires that the annual fee adjustments be reviewed by the Certification Standards Review Council and approved by the Natural Resources Board. Laboratory certification and registration fees are included in the Department's consolidated fee billing statements, which are mailed to facilities in early May. The Department seeks Board approval for this fee adjustment in March to avoid any delays in processing fee statements and renewing the certification and registration of participating laboratories.

For FY 2014 the proposed fees represent a 4.4% increase to participating laboratories. Over 95% of this fee increase results solely from a decrease (4.2%) in the number of relative value units (RVU), the basis for distributing necessary fee revenue to offset expenditures. The loss in RVUs is largely due to the loss of participating laboratories. In FY14 there will be 12 fewer laboratories in the program and the cost will be spread among the 376 laboratories continuing to maintain their Wisconsin accreditation.

The Department anticipates collecting sufficient fee revenue (\$556,252) to cover projected operating expenses. This is nearly identical to fee revenue in FY 2013 which was budgeted to be \$556,299. The cost per RVU proposed for FY 2014 is \$59.00, which is \$2.50 (4.4%) more than the RVU cost in FY 2013. This fee increase means that an average municipal lab will pay \$43 more for accreditation. The average commercial lab will pay an additional \$188. The maximum fee increase will be \$250.

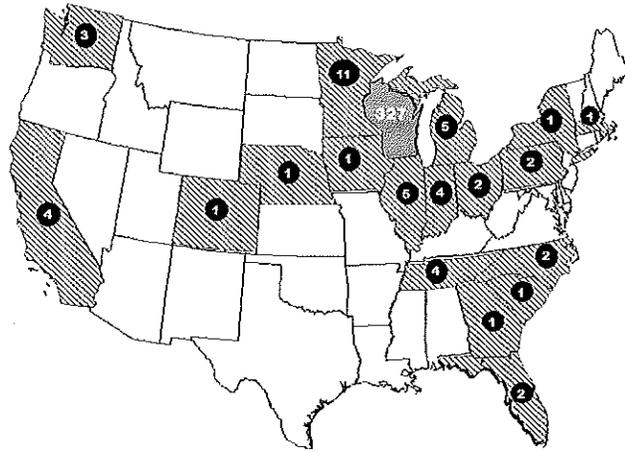
Recommendation for Natural Resources Board Action

The Department recommends the Natural Resources Board approve the program's FY 2014 fee adjustment proposal. Additionally, on February 5th, 2013 the statutorily created Certification Standards Review Council approved the proposed fee package and recommended approval by the Natural Resources Board. The rest of this memorandum details the fee adjustment proposal and its effect on regulated laboratories.

Laboratory Certification and Registration Program Overview

The Laboratory Certification and Registration Program is managed by the Environmental Science Services Section in the Science Services Bureau of the Division of Enforcement and Science. The program ensures the quality and defensibility of the environmental laboratory data submitted to the Department through regular on-site evaluations, proficiency testing, and outreach efforts. By rule, all laboratories submitting data to the Department’s covered programs must be certified or registered under ch. NR 149 to perform the tests generating such data. These data are integral to many of the Department’s environmental quality rules and regulatory programs.

Certified laboratories perform testing services for hire. Registered laboratories perform testing solely on behalf of their own facility or municipality, or a subsidiary or corporation under common ownership or control.



The Lab Certification and Registration program accredits 376 labs that perform testing of Wisconsin samples, including 49 labs in 17 states other than Wisconsin.

At the time this proposal was drafted, 376 laboratories located in Wisconsin and in 17 other states were participating in the program. The Department currently certifies 49 out-of-state laboratories. Seven of those laboratories are accredited completely through reciprocal agreements with the states of Michigan, North Carolina, South Carolina, and Washington. Two laboratories are covered partially by reciprocity and partially by direct certification. The Department directly administers certification or registration for the remainder of the laboratories.

FY 2014 Budget

The program is submitting a budget of \$580,402 for FY 2014. This figure is \$14,331 (2.5%) more than the program’s FY 2013 budget. The increase in the proposed FY 2014 budget is largely the result of an increase (\$12,000) in projected out-of-state travel costs. Labs are audited on a three year cycle, and more out-of-state labs are due for an audit during FY 2014. While this affects the total expenditures, out-of-state laboratories are billed for all evaluation-related travel expenses. The Department must budget for these expenses, but because the costs are reimbursed by the out-of-state laboratories, the program does not need to collect fee revenue to recover the costs. For FY 2014, the program is projecting \$22,000 for reimbursable travel expenditures.

Figure 1
Distribution of FY 2014 Budget Expenditures

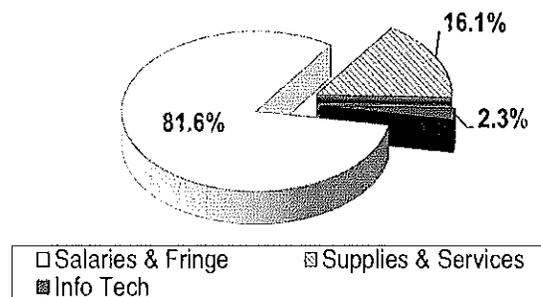


Table 1: FY 2014 budget detail

FY 2014 Laboratory Certification Program Budget

Expenses

BUDGET ITEM	FY 2014 BUDGET
Salary and Fringe	
FTE Salary	\$ 322,798
FTE Fringe	\$ 150,779
Subtotal: Salary and Fringe	\$ 473,577
Supplies and Services	
Contract Auditor	\$ 24,000
Office Supplies, Services, and Equipment	\$ 1,500
In-State Travel (Laboratory Audits)	\$ 15,000
Out-of-State Travel (Laboratory Audits)	\$ 22,000
Outreach	\$ 800
Staff Training	\$ 500
Postage	\$ 3,800
Printing / Copying Services	\$ 450
Telecommunications	\$ 5,500
Indirect Costs (allocables)	\$ 20,175
Subtotal: Supplies and Services	\$ 93,725
Information and Technology	
Computers and Software	\$ 2,600
BTS Support Charges	\$ 10,500
Subtotal: Information and Technology	\$ 13,100
TOTAL FY 2014 BUDGET EXPENSES	\$ 580,402

Revenues

LabCert Fee Revenue	\$ 556,252
LabCert base fee revenue: RVU=2590	\$ 152,810
LabCert matrix fee revenue: RVU=2380	\$ 140,420
LabCert technology fee revenue: RVU=4353	\$ 256,827
LabCert application fee revenue: RVU= 105	\$ 6,195
Out-of-State Travel Re-imburements	\$ 22,000
TOTAL FY 2014 BUDGET REVENUES	\$ 578,252
PROJECTED SURPLUS / (SHORTFALL)	\$ (2,150)

Fee Basis (Cost/RVU)

REQUIRED FEE REVENUE	\$ 558,402
TOTAL FY 2014 BUDGET EXPENSES	\$ 580,402
Out-of-State Travel Re-imburements	\$ (22,000)
TOTAL RVU	9428
projected lab RVU (base, matrix, technology)	9323
projected application RVU	105
COST / RVU (Required Fee Revenue/ Total RVU)	\$ 59.00
comparison to FY 2013 (\$56.50/RVU)	4.4%
actual cost per RVU	\$ 59.23

Projected FY 2014 Expenditures*Salary, Fringe and Position Authority*

The FY 2014 salary and fringe expenses total \$473,577 (81.6%) of the program's budget. The FY 2014 projected cost for combined salary and fringe is \$24,694 (5.0%) less than the corresponding costs in the FY 2013 budget. A major contributor to the decrease was the decision not to fill an FTE vacancy which was slated to be filled during the second half of FY 2013. The program is budgeting to use a contractor for all of FY 2014.

The program has position authority for 7.39 full-time equivalent (FTE) positions for FY 2014, however only 5.39 FTE positions will be funded. The program anticipates maintaining the two unfunded permanent positions in FY 2014 due to the unstable nature of the laboratory business sector at this time. The program will continue to utilize a contract auditor in addition to four FTE auditors to maintain compliance with necessary timelines for lab evaluations.

Current position assignment is as follows: one FTE position is assigned to a Program Chemist that performs most of the program's administrative tasks and develops and presents outreach materials for laboratories and data users. The program's fee revenue also funds 39% of the Environmental Science Services Section Chief position. The remaining four FTE perform compliance evaluations of 369 laboratories directly accredited with the program and provide technical and regulatory support to Department staff and the regulated laboratory community.

Supplies and Services and Information and Technology (IT)

Supplies and services expenditures account for \$93,725 (16.1%) of the program's budget. This amount is \$25,925 (38.2%) more than that budgeted for the same functions in FY 2013. The increase stems from a decision to use a contractor for the full 12 months rather than only six months and the increase in estimated out-of-state travel costs (which, as previously discussed, are recovered expenses).

For FY 2013, due to recent internal accounting changes, IT costs were incorporated into indirect Supplies & Services costs. For FY 2014, the program was directed to budget for actual expenses incurred. IT costs (\$13,100) represent only 2.1% of the expense budget.

Projected FY 2014 Revenues - Fee Formula*Statutory and Administrative Code Authority*

Section NR 149.21 (1) (c) 1.c, allows the Department to collect a lesser amount than the statutorily authorized spending authority and s. 299.11 (9), Stats., directs the Department to establish a schedule of fees designed to recover the costs of administering NR 149. Therefore, fees are charged to all enrolled laboratories only to recover the costs of administering the program. The program historically has strived to keep fees reasonable by submitting budgets well below the program's statutorily authorized spending authority. This budget is \$173,698 below the current spending authority.

As discussed previously, the program's projected operating expenses of \$580,402 are adjusted by subtracting \$22,000 for out-of-state audit travel reimbursement. Subsequently, the Department will need to collect approximately \$558,402 to fund the remainder of the program's FY 2014 operating expenses.

Program Fee Formula

The fee formula established in s. NR 149.21 (1) (c) uses a relative value system to distribute equitably, among all participating laboratories, the cost of administering the program. The system defines a relative value unit (RVU) as the base for costs. The relative value of each fee item is specified in ch. NR 149.21, Wis. Adm. Code, Tables 1, 2, and 3.

RVU assignments are based on the complexity of an item or the associated effort in managing the item. Chapter NR 149 assigns RVUs to the matrices or types of samples analyzed by laboratories (aqueous, solid or drinking water), the analytical technology laboratories use to analyze aqueous and solid samples, and the class of compounds laboratories analyze in drinking water.

The cost per RVU is determined by dividing the program's budgeted operating expenses, excluding out-of-state evaluation travel expenses, by the number of available RVUs. The cost of each item is then determined by multiplying the number of RVUs assigned to an item by the cost per RVU.

RVU Projections

For FY 2014, the Department projects 376 laboratories will be accredited which will constitute a total of 9,428 RVUs. This represents a decrease of 418 (4.2%) RVUs. The FY 2014 cost per RVU is calculated by dividing the required fee revenue, (\$558,402) by the 9,428 RVUs available, which yields a cost of \$59.23 per RVU, rounded, for billing ease, to the nearest half dollar to \$59.00. Using the cost per RVU, a fee schedule is developed according to the RVU designations specified in s. NR 149.21. This represents an increase of \$2.50 (4.4%) from the cost of an RVU in FY 2013.

Fee Impact on Laboratories and Comparison to Other Accreditation Programs

This proposed 4.4% fee increase means that an average municipal wastewater treatment plant (WWTP) lab will pay \$43 more for accreditation. The average commercial lab will pay an additional \$188. The maximum fee increase will be \$250. The proposed Wisconsin laboratory certification and registration fees will continue to remain below those of many other states with comparable programs, as illustrated by Figure 2 and 3 below. Note that A2LA is a not-for-profit third party accreditor of environmental laboratories; A2LA fees presented do not include additional costs assessed by A2LA for on-site evaluations. Laboratories located in Wisconsin are not assessed an on-site evaluation fee by our program.

Comparison of Various Annual State Laboratory Certification Fees

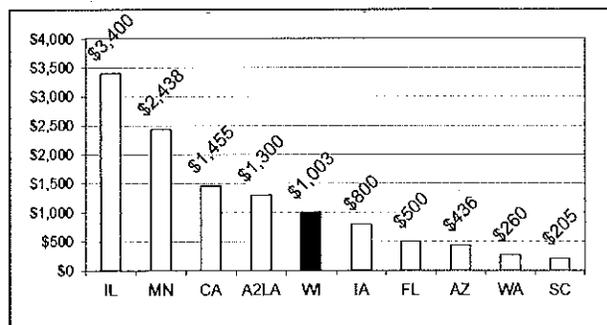


Figure 2: Fees for a typical municipal WWTP lab

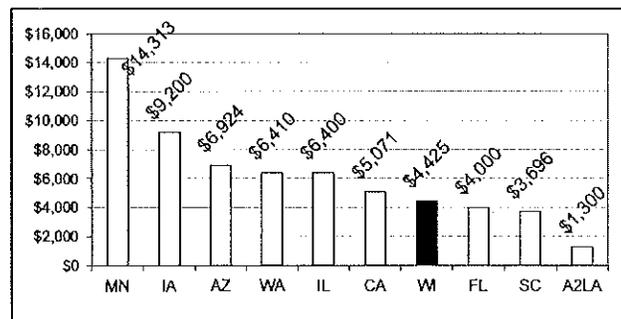


Figure 3: Fees for a typical commercial lab

Alternative Budget Scenarios Considered

Table 2 summarizes alternative premises considered for budget development and fee collection and the effect they would have on laboratory fees and the program’s balance sheet. While one fee neutral option considered was to discontinue use of a contractor, this option was not deemed sustainable as it would hinder the program’s ability to address the audit workload.

**Table 2
Alternative Bases for Fee Collection**

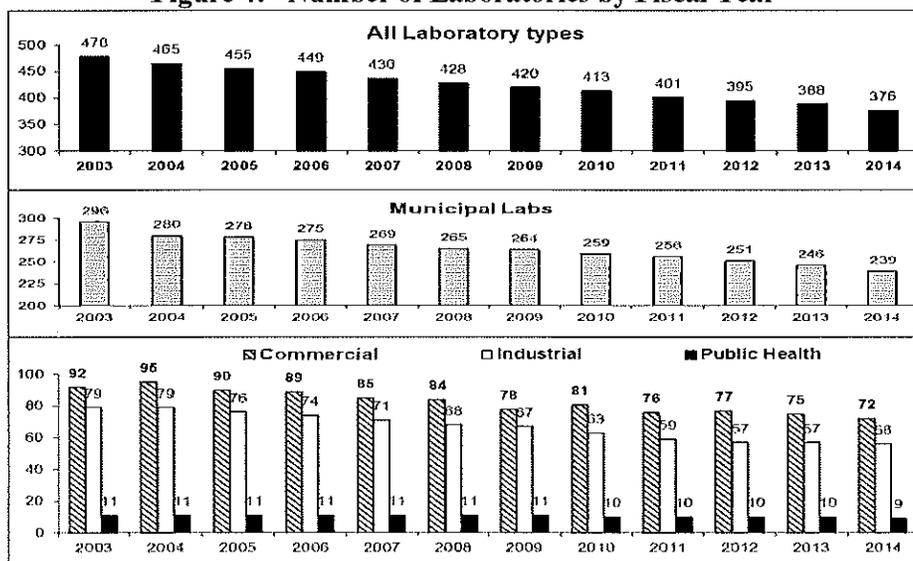
Variable	FY2014 (proposed)	Option 1	Option 2	Option 3	Full ch. 20 Authority ¹
		NO	Yes (6 mos.)	NO	NO
Use Contractor	Yes (12 mos.)	NO	Yes (6 mos.)	NO	NO
Hire an FTE	NO	NO	Yes-midyear	Yes	Yes
FTE Vacancy Classification	—	—	Sr. Chemist	Adv. Chemist	Adv. Chemist
Total Expenses	\$ 580,402	\$ 556,402	\$ 608,172	\$ 662,039	\$ 662,039
Total Revenues	\$ 578,252	\$ 554,682	\$ 606,536	\$ 663,104	\$ 747,956
Projected Surplus / (Shortfall)	\$ (2,150)	\$ (1,720)	\$ (1,636)	\$ 1,065	\$ 85,917
Cost/RVU	\$ 59.00	\$ 56.50	\$ 62.00	\$ 68.00	\$ 77.00
Avg Municipal WWTP fee (FY12: \$961)	\$ 1,003	\$ 961	\$ 1,054	\$ 1,156	\$ 1,309
Avg Commercial Lab fee (FY12: \$4,238)	\$ 4,425	\$ 4,238	\$ 4,650	\$ 5,100	\$ 5,775
Comparison to FY 2013 fees	4.4%	0.0%	9.7%	20.4%	36.3%

¹ Establishing fees and collecting revenue as close to the Spending Authority (~ \$754,100) as possible without exceeding it.

Laboratory Business Sector Stability

The number of RVUs available for each fiscal year depends on the number of laboratories accredited for each fee item. As Figure 4 illustrates, there will be 12 fewer laboratories participating in the program at the onset of FY 2014 than there were at the onset of FY 2013, a decrease of 3.0%. The number of overall RVUs decreased 4.2% due to having 12 fewer laboratories and from other laboratories dropping registration or certification for some of their parameters. The program continues to monitor the laboratory community and has budgeted conservatively in light of economic pressures on laboratories.

Figure 4: Number of Laboratories by Fiscal Year



Public Hearings

This proposal consists of an annual fee adjustment under s. NR 149.21 (1) (b), Wis. Adm. Code and does not require a public hearing because the proposal does not involve a rule amendment. A public information meeting to discuss the proposed fee adjustment was held at the Department's Science Operations Center in Madison on February 5, 2013. All seven members of the Certification Standards Review Council and one member of the regulated community attended the meeting.

Environmental Analysis

The requested Board action pertains only to an annual fee adjustment and not a rule amendment. It is therefore a Type III action that will have no material impact on the human environment and does not require an environmental assessment or environmental impact statement.

Small Business Regulatory Flexibility Analysis

The proposal does not require a small business flexibility analysis because the requested action does not pertain to rule making. Approximately 20 of the program's 376 laboratories fit the definition of "small business" specified in s. 227.114(1) Stats. These laboratories include small in-state and out-of-state commercial laboratories. The fee formula in s. NR 149.21 (1) (b), Wis. Adm. Code, is designed to distribute equitably the cost of operating the program across all participating laboratories. Fees cannot be changed for one group of laboratories without affecting the fees assessed to the remaining laboratories.

Certification Standards Review Council

Section 149.21 (1) (b), Wis. Adm. Code, requires the Certification Standards Review Council to review all annual certification and registration fee adjustments. The Council is a nine-member advisory board created under s. 15.107(12), Wis. Stats., to review the standards of the Laboratory Certification and Registration Program and to provide recommendations for improving program performance. Each member represents an environmental laboratory group of stakeholders. Eight members are appointed by the Department of Administration and one member is appointed by the Chancellor of the University of Wisconsin-Madison. Six council members represent regulated laboratories that pay certification or registration fees. There are currently seven council members all of whom were in attendance for the budget presentation.

The Council reviewed the program's FY 2014 budget and fee adjustment proposal on February 5, 2013 and passed unanimously a resolution recommending that the Board approve the proposed adjustment. A copy of the signed resolution is included before the Fiscal Estimate form.

Fiscal Estimate

The required Fiscal Estimate and its accompanying worksheet are included at the end of this background memorandum.

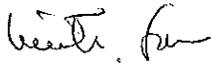
CERTIFICATION STANDARDS REVIEW COUNCIL RESOLUTION

Whereas the Laboratory Certification and Registration Program is required by s. 299.11(9), Wis. Stats., to promulgate by rule a graduated schedule of fees designed to recover the costs of administering the Program, and

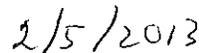
Whereas the Certification Standards Review Council is required to by s. NR 149.21 (b), Wis. Adm. Code, to review annual adjustments to this schedule of fees, and

Whereas the Certification Standards Review Council has reviewed the Laboratory Certification and Registration Program's proposed Fiscal Year 2014 fee adjustment, then

Therefore, be it resolved that the Certification Standards Review Council recommends the Natural Resources Board approve the Laboratory Certification and Registration Program's proposed Fiscal Year 2014 fee adjustment.



Kirsti Sorsa, Vice Chair
Certification Standards Review Council



Date



Camille Turcotte, Chief
Environmental Science Services Section
Bureau of Science Services
Department of Natural Resources



Date

Fiscal Estimate — 2013 Session

<input checked="" type="checkbox"/> Original	<input type="checkbox"/> Updated	LRB Number	Amendment Number if Applicable
<input type="checkbox"/> Corrected	<input type="checkbox"/> Supplemental	Bill Number	Administrative Rule Number NR 149

Subject

DNR Laboratory Certification and Registration Program Fees for FY 2014

Fiscal Effect

State: No State Fiscal Effect
 Indeterminate

Check columns below only if bill makes a direct appropriation or affects a sum sufficient appropriation.

Increase Existing Appropriation Increase Existing Revenues
 Decrease Existing Appropriation Decrease Existing Revenues
 Create New Appropriation

Increase Costs — May be possible to absorb within agency's budget.

Yes No

Decrease Costs

Local: No Local Government Costs
 Indeterminate

1. Increase Costs
 Permissive Mandatory

2. Decrease Costs
 Permissive Mandatory

3. Increase Revenues
 Permissive Mandatory

4. Decrease Revenues
 Permissive Mandatory

5. Types of Local Governmental Units Affected:

Towns Villages Cities

Counties Others Sanitary Districts

School Districts WTCS Districts

Fund Sources Affected

GPR FED PRO PRS SEG SEG-S

Affected Chapter 20 Appropriations

20.370 (3)(fj)

Assumptions Used in Arriving at Fiscal Estimate

Rule Summary:

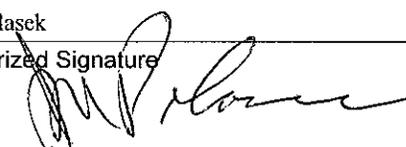
Section 299.11(9) Wis. Stats. authorizes promulgating a graduated schedule of fees for participating laboratories to allow the Department to recover the costs of administering the Laboratory Certification and Registration Program. Fees for each fiscal year are determined using the formula specified in s. NR 149.21 (1) (c), Wis. Adm. Code. The formula uses a relative value system to distribute program costs equitably among all certified and registered laboratories. The system assigns each fee item a number of relative value units (RVUs) based on the complexity of managing an item. The cost of an RVU is determined by dividing the amount of fee revenue necessary to fund the program's projected operating costs by the total number of RVUs available for the fiscal year.

Fiscal Estimate:

The program is projecting costs of \$580,402 for FY 2014. This figure represents an increase of \$14,331 (2.5%) from the expenses of \$566,071 budgeted for FY 2013 and remains well below the program's FY2013 spending authority of \$754,100. The increase results from an increase to the budgeted fringe rate. In lieu of hiring another FTE, the program is budgeting to purchase services from staff within another agency to keep up with the audit workload. Furthermore, the number of laboratories participating in the program has decreased by 12.

Per s. NR 149.21 (1) (c), Wis. Adm. Code, the amount of annual fee revenue necessary to fund the program's budget is determined by subtracting projected out-of-state laboratory evaluation travel expenses, which are reimbursable to the program, from projected costs. Total revenue for FY 2014 is projected to be \$580,402, an increase of \$14,331 (2.5%) from FY 2013. After subtracting \$22,000 for projected out-of-state evaluation travel expenses the Department will need to collect \$556,252 in fee revenue to fund the program in FY 2014. This figure is only \$181 (0.03%) more than the amount of fee revenue required to meet the program's FY 2013 budget. This fee adjustment applies only to FY 2014. Fee adjustments are determined annually.

Long-Range Fiscal Implications

Prepared By:	Telephone No.	Agency
Joe Polasek	266-2794	Department of Natural Resources
Authorized Signature	Telephone No.	Date (mm/dd/ccyy)
	266-2794	02-18-13

Fiscal Estimate — 2013 Session

Page 2 Assumptions Narrative Continued

LRB Number	Amendment Number if Applicable
Bill Number	Administrative Rule Number NR 149

Assumptions Used in Arriving at Fiscal Estimate – Continued

Local Government Laboratories

Fees for local government laboratories will increase by \$2.50 per RVU (4.4% increase). Fees for a wastewater treatment facility (WWTF) that analyzes BOD, TSS, phosphorus, and ammonia will be \$1,003 in FY 2014 compared to \$961 charged in FY 2013. Currently, there are 246 municipal wastewater treatment facility and county public health laboratories that participate in the Laboratory Certification and Registration Program. There are a total of 4902 RVUs that are derived from the 246 municipal/county labs. At an increase of \$2.50/RVU, a total additional fiscal burden of \$12,255 would be realized by these government facilities.

Fiscal Estimate Worksheet — 2013 Session

Detailed Estimate of Annual Fiscal Effect

- Original Updated
 Corrected Supplemental

LRB Number	Amendment Number if Applicable
Bill Number	Administrative Rule Number NR 149

Subject
 DNR Laboratory Certification and Registration Program Fees for FY 2013

One-time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect):

Annualized Costs:	Annualized Fiscal Impact on State Funds from:	
A. State Costs by Category	Increased Costs	Decreased Costs
State Operations — Salaries and Fringes	\$	\$ -
(FTE Position Changes)	(FTE)	(FTE)
State Operations — Other Costs		-
Local Assistance		-
Aids to Individuals or Organizations		-
Total State Costs by Category	\$	\$ -
B. State Costs by Source of Funds	Increased Costs	Decreased Costs
GPR	\$	\$ -
FED		-
PRO/PRS		-
SEG/SEG-S		-
State Revenues	Increased Revenue	Decreased Revenue
GPR Taxes	\$	\$ -
GPR Earned		-
FED		-
PRO/PRS	14,331	-
SEG/SEG-S		-
Total State Revenues	\$	\$ -

Net Annualized Fiscal Impact

	State	Local
Net Change in Costs	\$ 0	\$ 12,255
Net Change in Revenues	\$ 14,331	\$ 0

Prepared By: Joe Polasek	Telephone No. 266-2794	Agency Department of Natural Resources
Authorized Signature 	Telephone No. 266-2794	Date (mm/dd/ccyy) 02-18-13