

AMENDMENT

9

Rep. Tuck

OFFERED IN THE HOUSE

TO: 2d CSHB 247(), Draft Version "D"

1 Page 1, line 4, following "tax;":

2 Insert "**relating to the minimum oil and gas production tax for certain oil and**
3 **gas;**"

4
5 Page 5, following line 31:

6 Insert a new bill section to read:

7 "*** Sec. 13.** AS 43.55.011(f) is amended to read:

8 (f) The levy of tax under (e) of this section for

9 (1) oil and gas produced before January 1, 2017 [JANUARY 1,
10 2022], from leases or properties that include land north of 68 degrees North latitude,
11 other than gas subject to (o) of this section, may not be less than

12 (A) four percent of the gross value at the point of production
13 when the average price per barrel for Alaska North Slope crude oil for sale on
14 the United States West Coast during the calendar year for which the tax is due
15 is more than \$25;

16 (B) three percent of the gross value at the point of production
17 when the average price per barrel for Alaska North Slope crude oil for sale on
18 the United States West Coast during the calendar year for which the tax is due
19 is over \$20 but not over \$25;

20 (C) two percent of the gross value at the point of production
21 when the average price per barrel for Alaska North Slope crude oil for sale on
22 the United States West Coast during the calendar year for which the tax is due
23 is over \$17.50 but not over \$20;

(D) one percent of the gross value at the point of production when the average price per barrel for Alaska North Slope crude oil for sale on the United States West Coast during the calendar year for which the tax is due is over \$15 but not over \$17.50; or

(E) zero percent of the gross value at the point of production when the average price per barrel for Alaska North Slope crude oil for sale on the United States West Coast during the calendar year for which the tax is due is \$15 or less; and

(2) oil **and gas** produced on and after **January 1, 2017, and before** January 1, 2022, from leases or properties that include land north of 68 degrees North latitude, may not be less than **the sum of the installment payments under AS 43.55.020, or**

(A) four percent of the gross value at the point of production when the average price per barrel for Alaska North Slope crude oil for sale on the United States West Coast during the calendar year for which the tax is due is more than \$25;

(B) three percent of the gross value at the point of production when the average price per barrel for Alaska North Slope crude oil for sale on the United States West Coast during the calendar year for which the tax is due is over \$20 but not over \$25;

(C) two percent of the gross value at the point of production when the average price per barrel for Alaska North Slope crude oil for sale on the United States West Coast during the calendar year for which the tax is due is over \$17.50 but not over \$20;

(D) one percent of the gross value at the point of production when the average price per barrel for Alaska North Slope crude oil for sale on the United States West Coast during the calendar year for which the tax is due is over \$15 but not over \$17.50; or

(E) zero percent of the gross value at the point of production when the average price per barrel for Alaska North Slope crude oil for sale on the United States West Coast during the calendar year for which the tax is due

is \$15 or less;

(3) oil produced on and after January 1, 2022, from leases or properties that include land north of 68 degrees North latitude, may not be less than the sum of the installment payments under AS 43.55.020, or

(A) four percent of the gross value at the point of production when the average price per barrel for Alaska North Slope crude oil for sale on the United States West Coast during the calendar year for which the tax is due is more than \$25;

(B) three percent of the gross value at the point of production when the average price per barrel for Alaska North Slope crude oil for sale on the United States West Coast during the calendar year for which the tax is due is over \$20 but not over \$25;

(C) two percent of the gross value at the point of production when the average price per barrel for Alaska North Slope crude oil for sale on the United States West Coast during the calendar year for which the tax is due is over \$17.50 but not over \$20;

(D) one percent of the gross value at the point of production when the average price per barrel for Alaska North Slope crude oil for sale on the United States West Coast during the calendar year for which the tax is due is over \$15 but not over \$17.50; or

(E) zero percent of the gross value at the point of production when the average price per barrel for Alaska North Slope crude oil for sale on the United States West Coast during the calendar year for which the tax is due is \$15 or less."

Renumber the following bill sections accordingly.

Page 7, following line 4:

Insert new bill sections to read:

**** Sec. 16.** AS 43.55.019(e) is amended to read:

(e) The credit under this section may not reduce a person's tax liability **for the**

calendar year under AS 43.55.011(e) to below the amount calculated under AS 43.55.011(f) [ZERO FOR ANY TAX YEAR]. An unused credit or portion of a credit not used under this section for a tax year may not be sold, traded, transferred, or applied in a subsequent tax year.

* Sec. 17. AS 43.55.020(a) is amended to read:

(a) For a calendar year, a producer subject to tax under AS 43.55.011 shall pay the tax as follows:

(1) for oil and gas produced before January 1, 2014, an installment payment of the estimated tax levied by AS 43.55.011(e), net of any tax credits applied as allowed by law, is due for each month of the calendar year on the last day of the following month; except as otherwise provided under (2) of this subsection, the amount of the installment payment is the sum of the following amounts, less 1/12 of the tax credits that are allowed by law to be applied against the tax levied by AS 43.55.011(e) for the calendar year, but the amount of the installment payment may not be less than zero:

(A) for oil and gas not subject to AS 43.55.011(o) or (p) produced from leases or properties in the state outside the Cook Inlet sedimentary basin, other than leases or properties subject to AS 43.55.011(f), the greater of

(i) zero; or

(ii) the sum of 25 percent and the tax rate calculated for the month under AS 43.55.011(g) multiplied by the remainder obtained by subtracting 1/12 of the producer's adjusted lease expenditures for the calendar year of production under AS 43.55.165 and 43.55.170 that are deductible for the oil and gas under AS 43.55.160 from the gross value at the point of production of the oil and gas produced from the leases or properties during the month for which the installment payment is calculated;

(B) for oil and gas produced from leases or properties subject to AS 43.55.011(f), the greatest of

(i) zero;

1 (ii) zero percent, one percent, two percent, three
2 percent, or four percent, as applicable, of the gross value at the point of
3 production of the oil and gas produced from the leases or properties
4 during the month for which the installment payment is calculated; or

5 (iii) the sum of 25 percent and the tax rate calculated for
6 the month under AS 43.55.011(g) multiplied by the remainder obtained
7 by subtracting 1/12 of the producer's adjusted lease expenditures for the
8 calendar year of production under AS 43.55.165 and 43.55.170 that are
9 deductible for the oil and gas under AS 43.55.160 from the gross value
10 at the point of production of the oil and gas produced from those leases
11 or properties during the month for which the installment payment is
12 calculated;

13 (C) for oil or gas subject to AS 43.55.011(j), (k), or (o), for
14 each lease or property, the greater of

15 (i) zero; or

16 (ii) the sum of 25 percent and the tax rate calculated for
17 the month under AS 43.55.011(g) multiplied by the remainder obtained
18 by subtracting 1/12 of the producer's adjusted lease expenditures for the
19 calendar year of production under AS 43.55.165 and 43.55.170 that are
20 deductible under AS 43.55.160 for the oil or gas, respectively,
21 produced from the lease or property from the gross value at the point of
22 production of the oil or gas, respectively, produced from the lease or
23 property during the month for which the installment payment is
24 calculated;

25 (D) for oil and gas subject to AS 43.55.011(p), the lesser of

26 (i) the sum of 25 percent and the tax rate calculated for
27 the month under AS 43.55.011(g) multiplied by the remainder obtained
28 by subtracting 1/12 of the producer's adjusted lease expenditures for the
29 calendar year of production under AS 43.55.165 and 43.55.170 that are
30 deductible for the oil and gas under AS 43.55.160 from the gross value
31 at the point of production of the oil and gas produced from the leases or

1 properties during the month for which the installment payment is
2 calculated, but not less than zero; or

3 (ii) four percent of the gross value at the point of
4 production of the oil and gas produced from the leases or properties
5 during the month, but not less than zero;

6 (2) an amount calculated under (1)(C) of this subsection for oil or gas
7 subject to AS 43.55.011(j), (k), or (o) may not exceed the product obtained by
8 carrying out the calculation set out in AS 43.55.011(j)(1) or (2) or 43.55.011(o), as
9 applicable, for gas or set out in AS 43.55.011(k)(1) or (2), as applicable, for oil, but
10 substituting in AS 43.55.011(j)(1)(A) or (2)(A) or 43.55.011(o), as applicable, the
11 amount of taxable gas produced during the month for the amount of taxable gas
12 produced during the calendar year and substituting in as 43.55.011(k)(1)(A) or (2)(A),
13 as applicable, the amount of taxable oil produced during the month for the amount of
14 taxable oil produced during the calendar year;

15 (3) an installment payment of the estimated tax levied by
16 AS 43.55.011(i) for each lease or property is due for each month of the calendar year
17 on the last day of the following month; the amount of the installment payment is the
18 sum of

19 (A) the applicable tax rate for oil provided under
20 AS 43.55.011(i), multiplied by the gross value at the point of production of the
21 oil taxable under AS 43.55.011(i) and produced from the lease or property
22 during the month; and

23 (B) the applicable tax rate for gas provided under
24 AS 43.55.011(i), multiplied by the gross value at the point of production of the
25 gas taxable under AS 43.55.011(i) and produced from the lease or property
26 during the month;

27 (4) any amount of tax levied by AS 43.55.011, net of any credits
28 applied as allowed by law, that exceeds the total of the amounts due as installment
29 payments of estimated tax is due on March 31 of the year following the calendar year
30 of production;

31 (5) for oil and gas produced on and after January 1, 2014, and before

1 January 1, 2022, an installment payment of the estimated tax levied by
2 AS 43.55.011(e), net of any tax credits applied as allowed by law, is due for each
3 month of the calendar year on the last day of the following month; except as otherwise
4 provided under (6) and (10) of this subsection, the amount of the installment payment
5 is the sum of the following amounts, less 1/12 of the tax credits that are allowed by
6 law to be applied against the tax levied by AS 43.55.011(e) for the calendar year, but
7 the amount of the installment payment may not be less than zero:

8 (A) for oil and gas not subject to AS 43.55.011(o) or (p)
9 produced from leases or properties in the state outside the Cook Inlet
10 sedimentary basin, other than leases or properties subject to AS 43.55.011(f),
11 the greater of

12 (i) zero; or

13 (ii) 35 percent multiplied by the remainder obtained by
14 subtracting 1/12 of the producer's adjusted lease expenditures for the
15 calendar year of production under AS 43.55.165 and 43.55.170 that are
16 deductible for the oil and gas under AS 43.55.160 from the gross value
17 at the point of production of the oil and gas produced from the leases or
18 properties during the month for which the installment payment is
19 calculated;

20 (B) for oil and gas produced from leases or properties subject
21 to AS 43.55.011(f), the greatest of

22 (i) zero;

23 (ii) zero percent, one percent, two percent, three
24 percent, or four percent, as applicable, of the gross value at the point of
25 production of the oil and gas produced from the leases or properties
26 during the month for which the installment payment is calculated; or

27 (iii) 35 percent multiplied by the remainder obtained by
28 subtracting 1/12 of the producer's adjusted lease expenditures for the
29 calendar year of production under AS 43.55.165 and 43.55.170 that are
30 deductible for the oil and gas under AS 43.55.160 from the gross value
31 at the point of production of the oil and gas produced from those leases

1 or properties during the month for which the installment payment is
2 calculated, except that, for the purposes of this calculation, a reduction
3 from the gross value at the point of production may apply for oil and
4 gas subject to AS 43.55.160(f) or (g);

5 (C) for oil or gas subject to AS 43.55.011(j), (k), or (o), for
6 each lease or property, the greater of

7 (i) zero; or

8 (ii) 35 percent multiplied by the remainder obtained by
9 subtracting 1/12 of the producer's adjusted lease expenditures for the
10 calendar year of production under AS 43.55.165 and 43.55.170 that are
11 deductible under AS 43.55.160 for the oil or gas, respectively,
12 produced from the lease or property from the gross value at the point of
13 production of the oil or gas, respectively, produced from the lease or
14 property during the month for which the installment payment is
15 calculated;

16 (D) for oil and gas subject to AS 43.55.011(p), the lesser of

17 (i) 35 percent multiplied by the remainder obtained by
18 subtracting 1/12 of the producer's adjusted lease expenditures for the
19 calendar year of production under AS 43.55.165 and 43.55.170 that are
20 deductible for the oil and gas under AS 43.55.160 from the gross value
21 at the point of production of the oil and gas produced from the leases or
22 properties during the month for which the installment payment is
23 calculated, but not less than zero; or

24 (ii) four percent of the gross value at the point of
25 production of the oil and gas produced from the leases or properties
26 during the month, but not less than zero;

27 (6) an amount calculated under (5)(C) of this subsection for oil or gas
28 subject to AS 43.55.011(j), (k), or (o) may not exceed the product obtained by
29 carrying out the calculation set out in AS 43.55.011(j)(1) or (2) or 43.55.011(o), as
30 applicable, for gas or set out in AS 43.55.011(k)(1) or (2), as applicable, for oil, but
31 substituting in AS 43.55.011(j)(1)(A) or (2)(A) or 43.55.011(o), as applicable, the

1 amount of taxable gas produced during the month for the amount of taxable gas
 2 produced during the calendar year and substituting in AS 43.55.011(k)(1)(A) or
 3 (2)(A), as applicable, the amount of taxable oil produced during the month for the
 4 amount of taxable oil produced during the calendar year;

5 (7) for oil and gas produced on or after January 1, 2022, an installment
 6 payment of the estimated tax levied by AS 43.55.011(e), net of any tax credits applied
 7 as allowed by law, is due for each month of the calendar year on the last day of the
 8 following month; **except as provided in (10) of this subsection**, the amount of the
 9 installment payment is the sum of the following amounts, less 1/12 of the tax credits
 10 that are allowed by law to be applied against the tax levied by AS 43.55.011(e) for the
 11 calendar year, but the amount of the installment payment may not be less than zero:

12 (A) for oil produced from leases or properties that include land
 13 north of 68 degrees North latitude, the greatest of

14 (i) zero;

15 (ii) zero percent, one percent, two percent, three
 16 percent, or four percent, as applicable, of the gross value at the point of
 17 production of the oil produced from the leases or properties during the
 18 month for which the installment payment is calculated; or

19 (iii) 35 percent multiplied by the remainder obtained by
 20 subtracting 1/12 of the producer's adjusted lease expenditures for the
 21 calendar year of production under AS 43.55.165 and 43.55.170 that are
 22 deductible for the oil under AS 43.55.160(h)(1) from the gross value at
 23 the point of production of the oil produced from those leases or
 24 properties during the month for which the installment payment is
 25 calculated, except that, for the purposes of this calculation, a reduction
 26 from the gross value at the point of production may apply for oil
 27 subject to AS 43.55.160(f) or 43.55.160(f) and (g);

28 (B) for oil produced before or during the last calendar year
 29 under AS 43.55.024(b) for which the producer could take a tax credit under
 30 AS 43.55.024(a), from leases or properties in the state outside the Cook Inlet
 31 sedimentary basin, no part of which is north of 68 degrees North latitude, other

1 than leases or properties subject to AS 43.55.011(p), the greater of

2 (i) zero; or

3 (ii) 35 percent multiplied by the remainder obtained by
4 subtracting 1/12 of the producer's adjusted lease expenditures for the
5 calendar year of production under AS 43.55.165 and 43.55.170 that are
6 deductible for the oil under AS 43.55.160(h)(2) from the gross value at
7 the point of production of the oil produced from the leases or properties
8 during the month for which the installment payment is calculated;

9 (C) for oil and gas produced from leases or properties subject
10 to AS 43.55.011(p), except as otherwise provided under (8) of this subsection,
11 the sum of

12 (i) 35 percent multiplied by the remainder obtained by
13 subtracting 1/12 of the producer's adjusted lease expenditures for the
14 calendar year of production under AS 43.55.165 and 43.55.170 that are
15 deductible for the oil under AS 43.55.160(h)(3) from the gross value at
16 the point of production of the oil produced from the leases or properties
17 during the month for which the installment payment is calculated, but
18 not less than zero; and

19 (ii) 13 percent of the gross value at the point of
20 production of the gas produced from the leases or properties during the
21 month, but not less than zero;

22 (D) for oil produced from leases or properties in the state, no
23 part of which is north of 68 degrees North latitude, other than leases or
24 properties subject to (B) or (C) of this paragraph, the greater of

25 (i) zero; or

26 (ii) 35 percent multiplied by the remainder obtained by
27 subtracting 1/12 of the producer's adjusted lease expenditures for the
28 calendar year of production under AS 43.55.165 and 43.55.170 that are
29 deductible for the oil under AS 43.55.160(h)(4) from the gross value at
30 the point of production of the oil produced from the leases or properties
31 during the month for which the installment payment is calculated;

(E) for gas produced from each lease or property in the state, other than a lease or property subject to AS 43.55.011(p), 13 percent of the gross value at the point of production of the gas produced from the lease or property during the month for which the installment payment is calculated, but not less than zero;

(8) an amount calculated under (7)(C) of this subsection may not exceed four percent of the gross value at the point of production of the oil and gas produced from leases or properties subject to AS 43.55.011(p) during the month for which the installment payment is calculated;

(9) for purposes of the calculation under (1)(B)(ii), (5)(B)(ii), and (7)(A)(ii) of this subsection, the applicable percentage of the gross value at the point of production is determined under AS 43.55.011(f) [AS 43.55.011(f)(1) OR (2)] but substituting the phrase "month for which the installment payment is calculated" in [AS 43.55.011(f)(1) AND (2)] for the phrase "calendar year for which the tax is due";

(10) after December 31, 2016, for the purposes of a calculation under (5)(B)(ii) or (7)(A)(ii) of this subsection, a credit under this chapter may not be applied to reduce an installment payment to less than the applicable percentage under AS 43.55.011(f). ["]"

Renumber the following bill sections accordingly.

Page 8, following line 7:

Insert a new bill section to read:

"* Sec. 19. AS 43.55.023(c) is amended to read:

(c) A credit or portion of a credit under this section may not be used to reduce a person's tax liability under AS 43.55.011(e) for any calendar year below the amount calculated under AS 43.55.011(f) [ZERO], and any unused credit or portion of a credit not used under this subsection may be applied in a later calendar year."

Renumber the following bill sections accordingly.

1 Page 10, following line 18:

2 Insert new bill sections to read:

3 **** Sec. 24.** AS 43.55.024(f) is amended to read:

4 (f) A tax credit authorized by (a) of this section may not be applied to reduce a
5 producer's tax liability for any calendar year under AS 43.55.011(e) on oil and gas
6 produced from leases or properties outside the Cook Inlet sedimentary basin, no part
7 of which is north of 68 degrees North latitude, below **the amount calculated under**
8 **AS 43.55.011(f)** [ZERO].

9 *** Sec. 25.** AS 43.55.024(g) is amended to read:

10 (g) A tax credit authorized by (c) of this section may not be applied to reduce
11 a producer's tax liability for any calendar year under AS 43.55.011(e) below **the**
12 **amount calculated under AS 43.55.011(f)** [ZERO]."

13

14 Renumber the following bill sections accordingly.

15

16 Page 10, line 26:

17 Delete "zero"

18 Insert **"the amount calculated under AS 43.55.011(f) [ZERO]"**

19

20 Page 13, line 12:

21 Delete "sec. 22"

22 Insert "sec. 28"

23

24 Page 15, following line 8:

25 Insert a new bill section to read:

26 **** Sec. 31.** AS 43.55.025 is amended by adding a new subsection to read:

27 (q) A credit or portion of a credit under this section may not be used to reduce
28 a person's tax liability under AS 43.55.011(e) for any calendar year below the amount
29 calculated under AS 43.55.011(f)."

30

31 Renumber the following bill sections accordingly.

1

2 Page 15, line 15:

3 Delete "sec. 25"

4 Insert "sec. 32"

5

6 Page 16, line 14:

7 Delete "sec. 27"

8 Insert "sec. 34"

9

10 Page 18, line 17:

11 Delete "sec. 31"

12 Insert "sec. 38"

13

14 Page 18, line 30:

15 Delete "secs. 31 and 32"

16 Insert "secs. 38 and 39"

17

18 Page 22, line 19:

19 Delete "sec. 38"

20 Insert "sec. 45"

21

22 Page 29, line 23:

23 Delete "sec. 27"

24 Insert "sec. 34"

25

26 Page 29, line 24:

27 Delete "sec. 30"

28 Insert "sec. 37"

29

30 Page 29, line 26:

31 Delete "sec. 29"

1 Insert "sec. 36"

2

3 Page 29, line 27:

4 Delete "secs. 27, 29, and 30"

5 Insert "secs. 34, 36, and 37"

6

7 Page 29, line 28:

8 Delete "sec. 42"

9 Insert "sec. 49"

10

11 Page 30, line 2:

12 Delete "sec. 50"

13 Insert "sec. 57"

14

15 Page 30, line 3:

16 Delete "sec. 16"

17 Insert "sec. 20"

18 Delete "sec. 19"

19 Insert "sec. 23"

20

21 Page 30, line 4:

22 Delete "sec. 31"

23 Insert "sec. 38"

24 Delete "secs. 34 and 35"

25 Insert "secs. 41 and 42"

26

27 Page 30, line 5:

28 Delete "sec. 36"

29 Insert "sec. 43"

30 Delete "sec. 43"

31 Insert "sec. 50"

1

2 Page 30, line 6:

3 Delete "sec. 44"

4 Insert "sec. 51"

5

6 Page 30, line 7:

7 Delete "sec. 50"

8 Insert "sec. 57"

9

10 Page 30, lines 10 - 11:

11 Delete "sec. 50"

12 Insert "sec. 57"

13

14 Page 30, line 14:

15 Delete "sec. 50"

16 Insert "sec. 57"

17

18 Page 30, line 15:

19 Delete "sec. 50"

20 Insert "sec. 57"

21

22 Page 30, line 19:

23 Delete "sec. 51"

24 Insert "sec. 58"

25

26 Page 30, lines 19 - 20:

27 Delete "sec. 32"

28 Insert "sec. 39"

29

30 Page 30, line 21:

31 Delete "sec. 51"

1 Insert "sec. 58"

2

3 Page 30, line 24:

4 Delete "sec. 51"

5 Insert "sec. 58"

6

7 Page 30, line 26:

8 Delete "sec. 51"

9 Insert "sec. 58"

10

11 Page 30, line 27:

12 Delete "sec. 51"

13 Insert "sec. 58"

14

15 Page 31, line 1:

16 Delete "sec. 52"

17 Insert "sec. 59"

18

19 Page 31, line 2:

20 Delete "sec. 33"

21 Insert "sec. 40"

22 Delete "sec. 37"

23 Insert "sec. 44"

24

25 Page 31, line 3:

26 Delete "sec. 39"

27 Insert "sec. 46"

28

29 Page 31, line 4:

30 Delete "sec. 52"

31 Insert "sec. 59"

1

2 Page 31, line 8:

3 Delete "sec. 52"

4 Insert "sec. 59"

5

6 Page 31, line 10:

7 Delete "sec. 52"

8 Insert "sec. 59"

9

10 Page 31, line 11:

11 Delete "sec. 52"

12 Insert "sec. 59"

13

14 Page 31, line 16:

15 Delete "sec. 52"

16 Insert "sec. 59"

17

18 Page 31, line 17:

19 Delete "sec. 23"

20 Insert "sec. 29"

21 Delete "secs. 26 and 28"

22 Insert "secs. 33 and 35"

23

24 Page 31, line 18:

25 Delete "sec. 33"

26 Insert "sec. 40"

27 Delete "sec. 37"

28 Insert "sec. 44"

29

30 Page 31, line 19:

31 Delete "sec. 45"

1 Insert "sec. 52"
2
3 Page 31, line 21:
4 Delete "sec. 52" in both places
5 Insert "sec. 59" in both places
6
7 Page 31, line 26:
8 Delete "sec. 42"
9 Insert "sec. 49"
10
11 Page 31, line 27:
12 Delete "sec. 50"
13 Insert "sec. 57"
14
15 Page 31, line 30:
16 Delete "sec. 50"
17 Insert "sec. 57"
18
19 Page 32, line 4:
20 Delete "sec. 50"
21 Insert "sec. 57"
22
23 Page 32, line 6:
24 Delete "sec. 50"
25 Insert "sec. 57"
26
27 Page 32, line 9:
28 Delete "sec. 50"
29 Insert "sec. 57"
30
31 Page 32, line 12:

1 Delete "sec. 50"
2 Insert "sec. 57"
3
4 Page 32, line 14:
5 Delete "sec. 50"
6 Insert "sec. 57"
7
8 Page 33, line 9:
9 Delete "Sections 22, 53, 61, and 62"
10 Insert "Sections 28, 60, 68, and 69"
11
12 Page 33, line 11:
13 Delete "Sections 32, 51, and 56"
14 Insert "Sections 39, 58, and 63"
15
16 Page 33, line 12:
17 Delete "Sections 23, 26, 28, 33, 37, 39, 45, 52, 57, and 58"
18 Insert "Sections 29, 33, 35, 40, 44, 46, 52, 59, 64, and 65"
19
20 Page 33, line 14:
21 Delete "secs. 63 - 65"
22 Insert "secs. 70 - 72"