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FISCAL NOTE

STATE OF ALASKA
1992 LEGISLATIVE SESSION

BILL NO. HB 451

Revision Date: February 12, 1992
Title: An Act relating to state and local taxation...Alaska Native Claims Settlement
Sponsor: Reps. MacLean, Lincoln
Requestor: _____

Department Affected: Department of Revenue
BRU: Revenue Operations
Component: Income and Excise Audit
COMPONENT SERIAL NO. | 1 | 1 | 3 |

EXPENDITURES/REVENUES: (Thousands of Dollars)

OPERATING	FY 93	FY 94	FY 95	FY 96	FY 97	FY 98
PERSONAL SERVICES						
TRAVEL						
CONTRACTUAL						
SUPPLIES						
EQUIPMENT						
LANDS & STRUCTURES						
GRANTS, CLAIMS						
MISCELLANEOUS						
TOTAL OPERATING	0.0	0.0	0.0	0.0	0.0	0.0
CAPITAL	0.0	0.0	0.0	0.0	0.0	0.0
REVENUE FUND SOURCE	0.0	0.0	0.0	0.0	0.0	0.0

FUNDING: (Thousands of Dollars)

GENERAL FUND	0.0	0.0	0.0	0.0	0.0	0.0
FEDERAL FUNDS						
OTHER FUND SOURCE						
TOTAL	0.0	0.0	0.0	0.0	0.0	0.0

POSITIONS:

FULL-TIME						
PART-TIME						
TEMPORARY						

Estimate of current year impact: 0.0

ANALYSIS: Attach a separate page if necessary.

This bill brings Alaska statutes in conformity with ANCSA laws as amended by Congress in 1991, which extended the tax exemption of ANCSA property from 20 years to perpetuity.

Prepared By: Paul E. Dick *PD* Phone: (907) 465-2320
Division: Income and Excise Audit Date: February 12, 1992

Approved by Commissioner: Darrel J. Rexwinkel *Darrel Rexwinkel*
Agency: Department of Revenue Date: 2/18/92

Distribution (by preparer): Leg. Fin., Legislative Sponsor, Requestor, OMB/DBR, Gov. Legis. Ofc., & Impacted Agency(ies).

DIVISION OF LEGAL SERVICES

LEGISLATIVE AFFAIRS AGENCY STATE OF ALASKA

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240 Main Street, Suite 500
Juneau, Alaska 99801-2101

MEMORANDUM

February 7, 1992

SUBJECT: House Bill 451, relating to state and local taxation and other state regulation under the Alaska Native Claims Settlement Act, as amended; and providing for an effective date — sectional analysis (Work Order No. 7-LS1722/G)

TO: Representative Eileen MacLean

FROM: Jack Chenoweth
Legislative Counsel

This measure amends various provisions of state law that exempt from certain forms of state and local taxation the property that is exempted from taxation by the Alaska Native Claims Settlement Act. The amendments set out in this bill generally reflect the inclusion of changes made by federal law since passage of the original Alaska Native Claims Settlement Act in December, 1971, and the adoption of the first state law exemptions shortly thereafter.

A principal change in the federal Act was the addition of 43 U.S.C. 1636(d) by the Alaska National Interest Lands Conservation Act of 1980. Sec. 1636(d) broadened the various protections for lands conveyed under the 1971 Act, but did not necessarily replace the federal tax exemption provided in the original Act. Since 43 U.S.C. 1636(d) did not supersede the exemptions and protections provided by the earlier-enacted 43 U.S.C. 1620, I have recommended that, where reference appears in state law only to sec. 1620 that it be followed by a second reference to sec. 1636(d) as well.

Throughout the measure, the words "as amended" are added. The intent is to conform the state tax exemptions to any further changes to the federal Act in the event the federal Act undergoes further revision in this subject matter area.

Bill section 1, an amendment to AS 29.45.030(a), a provision setting out mandatory municipal property tax exemptions, incorporates a reference to 43 U.S.C. 1636(d), as amended, behind the existing reference 43 U.S.C. 1620(d) for the reasons noted two paragraphs above.

Bill section 2, also an amendment to the law applicable to municipalities, makes technical corrections. In context, the terms that are being defined appear in 43 U.S.C. 1636(d), not in 43 U.S.C. 1620. The terms defined are revised to reflect the language actually used in the federal provision expressed in a manner that is consistent with Alaska's drafting style.

Bill section 3 revises AS 43.80.015, the principal provision of state law extending an exemption from state taxes to certain property. Specifically:

- the caption change at page 3, lines 11 and 12, substitutes the full proper name of the federal Act for the Public Law reference;

- deletion of reference to "the original issue" of shares in line 12 is a substantive change; all share transactions--not just the original issues--are made non-taxable events;

- in lines 13 and 14, "state" substitutes for "Alaska" and the exact cite for the federal Act is inserted for the older reference; these are technical changes to conform to the state's drafting style;

- substitution of "person" for "Native" in line 15 is a substantive change; shares, as I understand, may now be transferred to a person other than an Alaska Native; these transfers would be non-taxable transactions;

- the changes made at lines 17 and 19 replace existing references with the exact federal Act cites;

- the change made by substitution of the phrase on line 22 conforms state law to the requirement of the federal Act as to how the basis of land received for purposes of equalization (in the event of land trades) is to be computed; it will be computed as the federal Act directs;

- the changes made on lines 24 - 28 are in the nature of substitutions of accurate cites and references;

- the long addition on lines 29 - 31 and the deletion of the December, 1991, date reflect substantive changes made by 43 U.S.C. 1636(d), a provision that expands and extends the protection from taxation given Native land under the amended federal Act; and

- the changes made to the balance of bill section 3 on page 4 of the bill either substitute accurate federal law cites or make minor stylistic changes.

Representative Eileen MacLean

February 7, 1992

Page 3

Bill section 4, adding a new subsection (e) to AS 43.80.015, enumerates the specific federal legislation that have modified the original Alaska Native Claims Settlement Act, and further allows for changes affecting the tax treatment of property that may be made future federal amendments.

The bill is given an immediate effective date by bill section 6. Out of an abundance of caution, bill section 5 makes these changes retroactive to December 18, 1991, the 20-year anniversary date of the Alaska Native Claims Settlement Act's taking effect. In the original Act, on that date a number of safeguards initially enacted would have expired. All the safeguards that are of concern for purposes of this legislation have been expanded and extended in the two later federal Acts, especially the addition made by 43 U.S.C. 1636(d).

JC:gc

92-114.glc

Enclosure

DIVISION OF LEGAL SERVICES
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MEMORANDUM

January 27, 1992

SUBJECT: Taxation of interests under Alaska Native Claims Settlement Act, as amended (Work Order No. 7-LS1722G)

TO: Representative Eileen MacLean

FROM: Jack Chenoweth
Legislative Counsel

I have read Larry Kimball's critique of the earlier draft and have redrafted based on points made in that letter. Since Larry clearly preferred dealing with only the longer of the two earlier drafts, I have reworked only it.

You will note that I have, in several places, combined references to "43 U.S.C. 1620(d), as amended, and 43 U.S.C. 1636(d), as amended." These two code provisions were added to the United States Code in two different pieces of federal legislation. The later-enacted 43 U.S.C. 1636(d) appears by my reading to cover at least all the situations set out in the earlier-enacted 43 U.S.C. 1620(d). Despite the apparent overlap, I'm not certain that all the circumstances identified in sec. 1620(d) fit within those enumerated in sec. 1636(d). Out of an abundance of caution, I have included both references.

There are some local taxation references to these provisions that appear in AS 29.45 that I have added to this bill. In the amendment to AS 29.45.030(m), the proper reference to the federal legislation should be only to 43 U.S.C. 1636(d), for that is, in fact, where the terms are used. In addition, I modified the definitions in state law to more nearly comport with those now actually set out in the existing federal statute, replacing "property" with "land or an interest in land" and replacing "lease" with "leased."

I'd encourage further Alaska Federation of Natives review of this draft.

JBC:lmb
92-011.lmb

Enclosure

Alaska Federation of Natives, Inc.

January 23, 1991

Representative Eileen MacLean
Alaska State Legislature
Capitol Office Building
Juneau, AK 99811

RE: AMENDMENTS TO AS 43.80.015

Dear Representative MacLean:

The following comments will provide you with the Alaska Federation of Natives suggested amendments to AS 43.80.015. Included within these comments is the Federation's reasoning for said amendments.

The prime reason amendments to AS 43.90.015 are being requested is to prevent an inconsistency with AS 29.45.030(m) and bring AS 43.80.015 into conformity with the Alaska Native Claims Settlement Act (ANCSA), as amended.

Initially the effort only focused on omitting the language "until December 18, 1991" from 43.80.015. Replacement language could be as simple as "to the extent provided in 43 USC 1620(d), as amended". To lessen confusion that may occur in tracking the proper reference it would be appropriate to refer to 43 USC 1636(d), as amended rather than 43 USC 1620(d). 43 USC 1636(d) is in reference to the latest amendment of 43 USC 1620(d) per the 1987 ANCSA amendments (PL 100-241).

ANCSA provisions are controlling and thus amending AS 43.80.015 would simply limit the potential for conflict and litigation expenses in the future. The problem is not one of the viability of the ANCSA provisions, but rather one of avoiding the necessity to litigate the issue due to the State's provision failing to parallel federal law.

REQUESTED AMENDMENTS TO AS 43.80.015:

AS43.80.015(a)

Subsection (a), as it presently exists, limits the state exemption to the "receipt of the original issue of shares of stock " (emphasis added). Section 21(b) of ANCSA, which is the controlling federal law, provides:

"The receipt of shares of stock in the regional or village corporations by or on behalf of any Native shall not be subject to any form of federal, state or local taxation."

ANCSA does not restrict the tax exempt status only to "original issue". In keeping with the 1987 amendments to ANCSA, almost every corporation is reissuing its stock. Thus the issue of whether such an issue of stock was or was not an "original issue" may be raised if clarification is not forthcoming.

Also, the Chenoweth draft of subsection (a) creates another problem by limiting the exemption to stock issued to persons enrolled as a Native, a provision not found in ANCSA.

It is requested that the words "of the original issue" be deleted and Mr. Chenoweth's reference to "persons enrolled as a Native" not be included.

AS 43.80.015(b)

Subsection (b), as it currently exists, fails to track the amendment to ANCSA adopted by Subsection 1408 of the Alaska National Interests Lands Conservation Act (ANILCA), which expands upon the manner in which an ANCSA corporation's basis in the land is determined.

To conform with ANCSA/ANILCA, the last sentence of 43.80.015(b) should be reworded as follows:

The basis for computing gain or loss on subsequent sale or other disposition of this land or interest in land for purposes of a state or local tax imposed on or measured by income shall be determined in accordance under 43 USC 1601-1642, as amended.

AS 43.08.015(c)

Omit "until December 18, 1991" replacing it with "to the extent provided in 43 USC 1620(d), as amended".

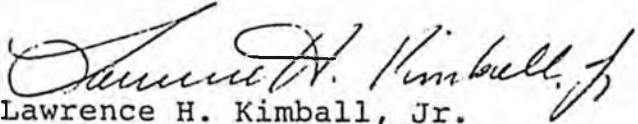
With regard to Mr. Chenoweth's comments, the draft including changes to subsections (a), (b) and (c) appears the most appropriate subject to the changes as requested by this letter.

I agree with Mr. Chenoweth's assessment that there is the potential for ensuing problems when versions drafted refer only to the two federal acts that are specifically identified. I trust language can be applied that reference these acts, as amended. Not being an attorney I suggest we leave the drafting of language that would accomplish that goal to Legislative Council.

Please contact me if you have questions or concern on this matter.

The Federation appreciates your interest and efforts in sponsoring this legislation.

Sincerely,

A handwritten signature in cursive script that reads "Lawrence H. Kimball, Jr." The signature is written in dark ink and is positioned above the printed name.

Lawrence H. Kimball, Jr.
Staff to AFN Legislative Committee

(3) by amending subsections (c), (d), and (e) to read as follows:

"(c) BENEFITS TO PRIVATE LANDOWNERS.—(1) In addition to any requirement of applicable law, the appropriate Secretary is authorized to provide technical and other assistance with respect to fire control, trespass control, resource and land use planning, and the protection, maintenance, and enhancement of any special values of the land subject to the agreement, all with or without reimbursement as agreed upon by the parties, so long as the landowner is in compliance with the agreement.

"(2) The provision of section 21(e) of the Alaska Native Claims Settlement Act shall apply to all lands which are subject to an agreement made pursuant to this section so long as the parties to the agreement are in compliance therewith.

"(d) AUTOMATIC PROTECTIONS FOR LANDS CONVEYED PURSUANT TO THE ALASKA NATIVE CLAIMS SETTLEMENT ACT.—(1)(A) Notwithstanding any other provision of law or doctrine of equity, all land and interests in land in Alaska conveyed by the Federal Government pursuant to the Alaska Native Claims Settlement Act to a Native individual or Native Corporation or subsequently reconveyed by a Native Corporation pursuant to section 39 of that Act to a Settlement Trust shall be exempt, so long as such land and interests are not developed or leased or sold to third parties from—

"(i) adverse possession and similar claims based upon estoppel;

"(ii) real property taxes by any governmental entity;

"(iii) judgments resulting from a claim based upon or arising under—

"(I) title 11 of the United States Code or any successor statute,

"(II) other insolvency or moratorium laws, or

"(III) other laws generally affecting creditors' rights;

"(iv) judgments in any action at law or in equity to recover sums owed or penalties incurred by a Native Corporation or Settlement Trust or any employee, officer, director, or shareholder of such corporation or trust, unless this exemption is contractually waived prior to the commencement of such action; and

"(v) involuntary distributions or conveyances related to the involuntary dissolution of a Native Corporation or Settlement Trust.

"(B) Except as otherwise provided specifically provided, the exemptions described in subparagraph (A) shall apply to any claim or judgment existing on or arising after the date of the enactment of the Alaska Native Claims Settlement Act Amendments of 1987.

"(2) DEFINITIONS.—(A) For purposes of this subsection, the term—

"(i) ~~Developed~~ means a purposeful modification of land, or an interest in land, from its original state that effectuates a condition of gainful and productive present use without further substantial modification. Surveying, construction of roads, providing utilities, or other similar actions, which are normally considered to be component parts of the development process but do not create the condition described in the preceding sentence, shall not constitute a developed state within the meaning of this clause. In order to terminate the exemptions listed in paragraph (1), land, or an interest in land, must be developed for purposes other than exploration, and the exemp-

tions will be terminated only with respect to the smallest practicable tract actually used in the developed state;

"(ii) 'Exploration' means the examination and investigation of undeveloped land to determine the existence of subsurface nonrenewable resources; and

"(iii) 'Leased' means subjected to a grant of primary possession entered into for a gainful purpose with a determinable fee remaining in the hands of the grantor. With respect to a lease that conveys rights of exploration and development, the exemptions listed in paragraph (1) shall continue with respect to that portion of the leased tract that is used solely for the purposes of exploration.

"(B) For purposes of this subsection—

"(i) land shall not be considered developed solely as a result of—

"(I) the construction, installation, or placement upon such land of any structure, fixture, device, or other improvement intended to enable, assist, or otherwise further subsistence uses or other customary or traditional uses of such land, or

"(II) the receipt of fees related to hunting, fishing, and guiding activities conducted on such land;

"(ii) land upon which timber resources are being harvested shall be considered developed only during the period of such harvest and only to the extent that such land is integrally related to the timber harvesting operation; and

"(iii) land subdivided by a State or local platting authority on the basis of a subdivision plat submitted by the holder of the land or its agent, shall be considered developed on the date an approved subdivision plat is recorded by such holder or agent unless the subdivided property is a remainder parcel.

"(3) ACTION BY A TRUSTEE.—(A) Except as provided in this paragraph and in section 14(c)(3) of the Alaska Native Claims Settlement Act no trustee, receiver, or custodian vested pursuant to applicable Federal or State law with a right, title, or interest of a Native individual or Native Corporation shall—

"(i) assign or lease to a third party,

"(ii) commence development or use of, or

"(iii) convey to a third party,

any right, title, or interest in any land, or interests in land, subject to the exemptions described in paragraph (1).

"(B) The prohibitions of subparagraph (A) shall not apply—

"(i) when the actions of such trustee, receiver, or custodian are for purposes of exploration or pursuant to a judgment in law or in equity (or arbitration award) arising out of any claim made pursuant to section 7(i) or section 14(c) of the Alaska Native Claims Settlement Act; or

"(ii) to any land, or interest in land, which has been—

"(I) developed or leased prior to the vesting of the trustee, receiver, or custodian with the right, title, or interest of the Native Corporation; or

"(II) expressly pledged as security for any loan or expressly committed to any commercial transaction in a valid agreement.

"(4) EXCLUSIONS, REATTACHMENT OF EXEMPTIONS.—(A) The exemptions listed in paragraph (1) shall not apply to any land, or interest in land, which is—

Land Protections

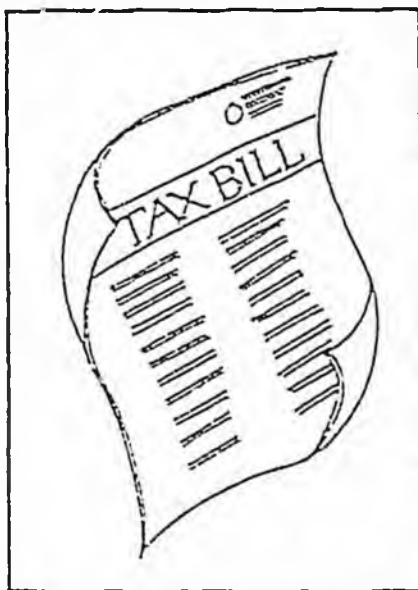
The land protections described in this section are probably the most significant gains for Alaska Natives contained in the "1991" law.

The "1991" law provides that all "undeveloped" land owned by village, urban and regional corporations automatically have the following protections:

1. The land cannot be taxed.
2. The land cannot be taken by trespassers who otherwise might acquire rights to the land through adverse possession (also known as trespassers or squatters' rights).
3. The land cannot be taken by creditors to pay a debt owed by the corporation.
4. The land cannot be lost if the corporation files bankruptcy.
5. The land cannot be lost even if the corporation is involuntarily dissolved.

Because these land protections are so important, they are now automatic. The corporation's board of directors does not need to take action, unless an activity creating "development" has already occurred. Shareholders do not need to vote in order to protect the corporation's undeveloped land.

LAND AUTOMATICALLY PROTECTED FROM...



Taxes on undeveloped land



Bad debts



Adverse possession

Loss of Land Protections

Members of a Native corporation board of directors must understand that actions they take could result in the loss of these land protections. Land protections can be lost in three ways:

1. Leased: If the board of directors leases the land, the protections are lost. Even though the leased land is not "developed," it can be taxed, taken by adverse possession or sold by creditors or a bankruptcy judge to pay the corporation's debts.

Exception: If the purpose of the lease is to allow oil, gas or mineral exploration, then the land protections continue to apply.

2. Pledged: Protections can be lost if the board of directors mortgages or pledges the land as security in a commercial transaction, such as a bank loan. If the land is

pledged, it can be taxed and it can be sold by creditors or a bankruptcy judge to pay the corporation's debts.

3. Developed: If the board of directors develops the land, it loses the automatic protections. The land can be taxed, taken by adverse possession, or, if the corporation gets into trouble, the land can be seized and sold by creditors or a bankruptcy judge to pay the corporation's debts.

WAYS TO LOSE LAND PROTECTIONS



Leased



Pledged



Developed

Native corporations should be very cautious about pledging their undeveloped land to a bank or anyone else.

Definition of "Developed" Land

The "1991" law defines "developed" as *"a purposeful modification of land from its original state that effectuates a condition of gainful and productive present use without further substantial modification."*

Because this definition is complicated, it is important that a board of directors be very cautious when it makes decisions about using the corporation's land. If there is any question that a board action or decision might result in losing land protections, the board should seek advice from an attorney before a final decision is made.

Some things can be done on the land without losing the protections. In some circumstances, land can be surveyed, and roads, electricity lines and sewers can be built. Whether such actions are "safe" can only be determined on a case by case basis.

Finally, land is automatically considered to be "developed" if it is subdivided, even if no changes are made to the land. For that reason, the corporation should never subdivide any of its land without careful study of the impacts on the status of its land.

To protect important subsistence uses, the law says that hunting and fishing on village and regional corporation land do not make the land "developed." For that reason, fish camps, trapping cabins and other structures may be built and used on the land if they are needed for subsistence hunting, fishing or gathering. The corporation may also charge a fee to hunters, fishermen and guides without losing the protections of "undeveloped" land.

Regaining Land Protections

Even if land is mortgaged, leased or "developed," the protections automatically resume when the mortgage or lease expires or the development ends. For example, if a village corporation leases some of its land for five years, during the years it is leased, the land can be taxed or sold to pay the corporation's debts. However, when the five years are over and the lease expires, the land is again automatically protected from taxation and creditors.

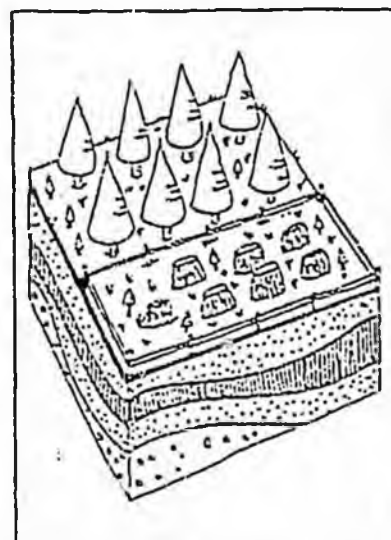
Example: A corporation runs a gold-mining operation on otherwise undeveloped land. During the years that the mining takes place, the land can be taxed or taken to pay a debt. But if the corporation closes down the mining operation, and restores the land to its original condition, the land then qualifies as "undeveloped" and gains back the protection lost when the venture began.

If a corporation has already subdivided land, it can be returned to "undeveloped" status if the land is resubdivided back to its original state. The resubdivision must be approved by whichever platting authority has jurisdiction. In these cases, the protections do apply to land that was previously subdivided.

Timber Development

The "1991" law makes an important change on how protections apply to timber development. For example, if a village corporation cuts timber on its land, only the approximate area where timber is actually cut can be taxed. Under the old law, a larger area of land would lose the protections and thus become vulnerable to taxes and loss by other means. Now, protections are lost only on the parcel of land where timber cutting and development are actually occurring and only during the period of harvest.

Timber lands can also regain land protection. During the years a village corporation cuts timber for commercial sale, the land is considered "developed," and thus can be taxed, if the corporation is in a taxing jurisdiction, or taken to pay creditors. When the commercial harvest ends, though, the land is no longer considered to be "developed" and the land is automatically protected.



Only area where
timber is cut
loses protection

Tax Recapture on Subdivided Land

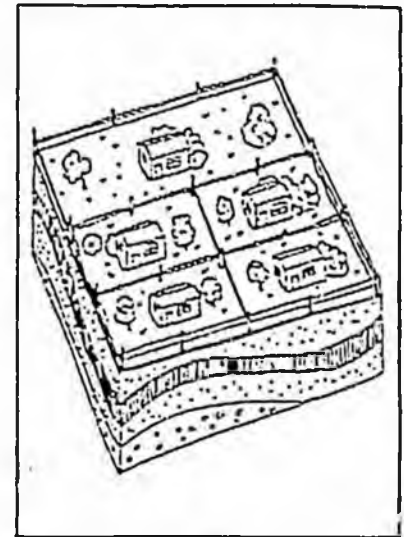
If a Native corporation is in a taxing jurisdiction and its land is subdivided, the corporation must pay the amount of taxes that would have been

levied during the 30 months before the subdivision plat is recorded. The back taxes must be paid in semi-annual installments. The entire amount must be paid off within 30 months of the date the plat is recorded.

Before the final plat is approved, the government with tax jurisdiction must notify the corporation of the taxes it will owe.

Example: Corporation Z decides to subdivide 50 acres on a scenic river site. Until now, the land has been "undeveloped" and exempt from property taxes. On September 1, 1990, the subdivision plat is recorded. The corporation must pay an amount equal to property taxes it would have paid on that 50 acres from March 1, 1988 to September 1, 1990. The total tax bill on the 50 acres is \$10,000. Corporation Z must make its first \$2,000 payment March 1, 1991. The total bill must be paid off by March 1, 1993.

TAX RECAPTURE



Tax recapture applies only if the land being subdivided is within the boundaries of a taxing jurisdiction, such as a borough or municipality with the power to tax.

Subdivided land

Summary

One of the most important changes made by the "1991" law is that Land Bank protections are now automatic. No board action is required because the land protections automatically apply to all undeveloped ANCSA lands. Native land, so long as it remains undeveloped, is protected from property taxes, from squatters, from being taken to pay a bad debt and from bankruptcy.

Before, corporations had to apply to the federal government to get these protections. Now, they're automatic; nothing else is required. A corporation loses these protections if its land is pledged, leased, developed or subdivided. Native corporation board members must recognize the types of actions that may result in losing land protections.

Board members may want to review the status of their lands in light of the definition of "developed," to determine whether any of the corporation's land does not qualify for automatic protections.

Even if the land protections are lost, they can be regained if the lease ends or development activity stops.

DIVISION OF LEGAL SERVICES

**LEGISLATIVE AFFAIRS AGENCY
STATE OF ALASKA**

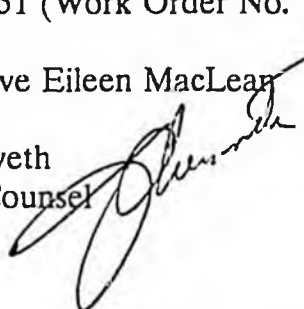
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MEMORANDUM

February 26, 1992

SUBJECT: House Bill 451 (Work Order No. 7-LS1722\G)
TO: Representative Eileen MacLean
FROM: Jack Chenoweth
Legislative Counsel



As I reviewed the bill file in preparation for this afternoon's committee meeting, I noticed that a few words had been dropped from AS 43.80.015(e). To insert the original intent and correct the omission, page 4, line 18 should be amended to read:

... includes the amendments and additions to any of those sections
that are made by

JBC:mi
92-029.mai

(7)

Date Referred: February 7, 1992

FURTHER REFERRALS:

Resources

Date of Committee Action: 2/26/92

The COMMUNITY AND REGIONAL AFFAIRS Committee considered:

HB 451

HOUSE BILL NO. 451

ANCSA STATE TAX EXEMPTIONS

"An Act relating to state and local taxation and to other state regulation under the Alaska Native Claims Settlement Act, as amended, and related federal statutes; and providing for an effective date."

RECOMMENDATION(S):

be replaced with CSHB 451 (C & RA)

the same title
 a new title

have attached amendments(s)

do pass

do not pass

no recommendations

individual recommendations

additional referral to the _____ Committee

ADOPTS: _____ letter of Intent

ATTACHES NEW FISCAL NOTE(S): _____ (Dept)

APPROVES PREVIOUS: _____ (Dept/Date)

fiscal impact _____

fiscal note(s) _____

zero fiscal note REVENUE

zero fiscal note(s) _____

SIGNING DO PASS	DP	OTHER RECOMMENDATIONS	DNP	NR	AM
<i>Cheri Davis</i>	<input checked="" type="checkbox"/>	<i>Gail Phillips</i>		<input checked="" type="checkbox"/>	
<i>A. C. Tomales</i>	<input checked="" type="checkbox"/>				
<i>Am. Nat.</i>	<input checked="" type="checkbox"/>				
<i>Harry M. Baker</i>	<input checked="" type="checkbox"/>				
<i>Bettye Davine</i>	<input checked="" type="checkbox"/>				
<i>Richard J. Kelly</i>	<input checked="" type="checkbox"/> *				

[Signature]
CHAIRMAN'S SIGNATURE