

UNITED STATES DEPARTMENT OF THE INTERIOR  
MINERALS MANAGEMENT SERVICE

Appendix II to NTL No. 98-3N

GUIDELINES FOR THE APPLICATION,  
REVIEW, APPROVAL, AND ADMINISTRATION OF  
ROYALTY RELIEF FOR END-OF-LIFE LEASES

February 1998

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### Recovery of Costs

Under Federal policy and statute, we'll charge you a fee for applying for royalty relief to recover our cost of processing your application. The Administrative Procedures Act (31 U.S.C. 9701) and Office of Management and Budget Circular A-25 require that we recover our costs when we provide services that confer special benefits or privileges to identifiable non-Federal recipients. Processing of applications for royalty relief clearly falls within this mandate.

The Omnibus Appropriations Bill (PL. 104-134, 110 Stat. 13221, April 26, 1996) authorizes our fees. The statute provides "That beginning in fiscal year 1996 and thereafter, fees for the royalty rate relief applications shall be established (and revised as needed) in Notices to Lessees, .... for the costs of administering the royalty rate relief authorized by 43 U.S.C. 1337(a) (3)."

We will issue a revised notice to lessees (NTL), updating NTL 96-3N, to provide more detailed information on the royalty relief application fees and when and how you make payments. Currently, we charge \$8,000 to review your application and an additional \$12,500 if we decide

we need to audit your historical data to confirm that you qualify for relief. We will revise the NTL periodically to reflect our cost experience in administering this program.

**OVERVIEW OF GUIDELINES  
FOR END-OF-LIFE ROYALTY RELIEF UNDER 30 CFR PART 203**

We issued final regulations (30 CFR part 203) in January 1998 to implement the Outer Continental Shelf Deep Water Royalty Relief Act (Public Law 104-58 (DWRRA)). As part of that rule-making, we simplified and revised the way we implement authority the Secretary of the Interior has under 43 U.S.C. 1337(a)(3)(A) to reduce or eliminate royalties. This authority applies to oil and gas leases anywhere in the Federal Outer Continental Shelf (OCS). Leaseholders who have inadequate revenues to sustain production qualify for royalty relief if we determine that a modification in the royalty arrangement will result in recovery of additional resources.

Affected lessees may apply to the Minerals Management Service (MMS) for a reduced royalty rate by submitting the information specified under the final regulations. The specific data, reports, and spreadsheets in an application are described in supplementary guidelines, issued as an attachment to this Notice to Lessees (NTL). These supplementary guidelines, issued under a Notice to Lessees (NTL) on February 3, 1998, also explain the procedures we will follow for evaluating applications and implementing royalty relief, and our rationale for excluding selected cost items from consideration.

We advise that you carefully review a copy of these guidelines if you intend to request End-of-Life royalty relief. They do not add any requirements to the regulations, but they will help you structure your application so as to expedite our evaluation. Be sure to use the most current version of these guidelines as we will periodically update them to reflect our experience in processing applications.

The NTL, the computer spreadsheet, and these guidelines are available from your regional office or on the Minerals Management Service website at <http://www.mms.gov>.

Any collection of information that we mention in these guidelines provides clarification, description, or interpretation of requirements contained in 30 CFR part 203. The Office of Management and Budget has approved our collection of information required by these regulations and assigned OMB Control Number 1010-0071. These guidelines do not impose additional information collection requirements that would be subject to the Paperwork Reduction Act of 1995.

[Original signed Tom Kitsos]

Dated: January 30, 1998

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UNITED STATES DEPARTMENT OF THE INTERIOR  
MINERALS MANAGEMENT SERVICE

Effective Date February 14, 1998

**Guidelines for the Application, Review, Approval,  
and Administration of Royalty Relief for End-of-Life Leases**

**A. Introduction**

These guidelines interpret regulations (30 CFR Part 203.50 through 203.56) which establish the terms and conditions for granting reductions in royalty rates to end-of-life leases under the Outer Continental Shelf (OCS) Lands Act. This form of relief applies to Federal leases anywhere on the OCS that have meaningful levels of production. Other guidelines interpret regulations for deep water royalty relief.

As with the rule, we've written these guidelines in the "plain English" or conversational style. We (Minerals Management Service) instruct you (applicants, lessees, operators) on how to determine when you qualify for royalty relief and how you apply for it in a way that most efficiently facilitates our review. Also, we explain how we administer relief you may receive.

**B. Royalty Rate Reductions - General**

Under 43 U.S.C. 1337 (a)(3)(A), we may reduce or eliminate the royalty or net profit share specified for your producing OCS lease to promote increased production. The purpose of royalty relief is to allow you reasonable financial returns so as to increase ultimate resource recovery (e.g., oil, gas, or sulphur) and augment receipts to the Federal Treasury. Therefore, we'll modify the royalty rate where sound engineering and economic principles indicate that this change will extend the productive life of your lease.

**C. Qualifications for Relief**

Producing leases that have inadequate revenues to sustain continued production, i.e., end-of-life leases, can apply for royalty relief. To qualify for royalty relief, you need to show that your lease (or unit) satisfies the following production and economic conditions.

1. To be eligible for royalty relief, the rule specifies that your lease (or unit) must satisfy certain production requirements during a qualification period. By **production**, we mean the amount of resource recovery on which royalties would be due. Under the rule, **qualification months** consist of the most recent 12 of the last 15 calendar-months in which you satisfy the following production requirements. For an oil and gas lease, the production requirement during a qualifying month is an average of at least

100 barrels of oil equivalent (BOE) per day. For a non-oil and gas lease, any positive level of production will satisfy the production requirement needed in a qualifying month. To allow for lags in data availability and you time to prepare an application, your last 15 month period may end up to 120 days before the date we receive your application.

2. To demonstrate that your lease is becoming uneconomic, the rule specifies that you must show that royalties you paid exceed 75 percent of net revenues generated during your qualification months. The clearest way to show this is by substituting your data into the formulas below. Define Royalty Share (RS) as:

$$RS = \frac{ROY}{NR} (100\%)$$

where ROY is the royalty that is due and that you have paid under the existing royalty arrangement, and NR is your net revenues as defined by:

$$NR = GVP - AC - TPA,$$

where

**Gross Value of Products (GVP)** is your gross production revenue at the first point of sale.

**Allowable Costs (AC)** is a variable representing the sum of your past expenses for operating and maintaining the existing wells and facilities on the lease(s), including allocable joint costs, that are necessary for the continued operation of your lease. **As the rule states, we may, in our review and evaluation of your application, disallow certain costs when we consider them to be unnecessary for the ongoing operation of your lease.** We follow the cost accounting structure prescribed for Net Profit Share Leases (NPSL) in 30 CFR 220.011 - 220.015. It specifies allowable costs which we summarize in Appendix 1. We allow you to count all the costs described there because they benefit the development and operation on your field. They allow you to include reasonable portions of joint costs which rightfully should be allocated to this lease. Joint costs mean any of the cost items listed in Appendix 1 that benefits this lease and one or more other operations. Because some joint costs may be difficult to allocate we also allow you to assign a 5 percent overhead amount to certain cost items.

**Transportation and Processing Allowances (TPA)** is a variable representing the sum of your costs for transportation and processing associated with the payment of royalties as defined in the regulations at 30 CFR Part 206.

3. Before you can reapply either for relief after your previously held relief has ended, or for more relief, the rule holds that your lease must have 12 qualifying months under the same royalty or relief terms. When you have had the same royalty terms for 12 qualifying months, you still have to pass the qualifications listed in sub-sections 1. and 2. above.

#### **D. Form of Relief**

Upon qualification, we will reduce the royalty rate to a fixed rate of  $\frac{1}{2}$  of the lease's effective royalty rate, where the **effective royalty rate** represents the average royalty rate you paid on applicable production during the 12 months included in the qualifying period. If we have given relief to this lease before, the original lease rate may not be the same as the effective royalty rate. This reduced rate will apply to production up to the **royalty relief volume** amount, which is equal to the monthly average number of barrels of oil equivalent produced over the 12 months in the qualification period. For natural gas production, 5,620 cubic feet of gas is equivalent to one barrel of oil.

Any monthly volume of production above and up to 2 times the royalty relief volume amount will bear royalties at 1.5 times the effective royalty rate. Production above 2 times the relief volume amount pays the effective royalty rate.

You should compute the average royalty rate each month, which serves as the rate for calculating actual royalties due. You find it by taking the production weighted average of the rate associated with production up to the relief volume (equal to  $\frac{1}{2}$  the effective rate), and the rate associated with additional production (equal to 1.5 times the effective rate for up to double the relief volume and the effective rate for any greater volume). In effect, the average relief royalty rate is capped at the pre-relief effective royalty rate.

#### **E. Suspension of Relief**

You owe royalties at the effective royalty rate on all production during any month in which sweet crude oil and natural gas prices increase by more than 25 percent. You should calculate the increase as the difference between the current weighted 12 calendar-month rolling average of NYMEX (New York Mercantile Exchange) and the weighted 12 calendar-month average of NYMEX prices during your qualification months. The weighting factors for oil and gas are the percentages of your total production provided by each product during the 12 qualifying months. In these cases, the effective royalty rate will apply to all your production.

#### **F. Termination of Relief**

End-of-Life royalty relief ends in any of 3 situations.

1. At any time you may request that we terminate your royalty relief granted under these guidelines. After we acknowledge the change through our acceptance and approval of your request, you will owe royalties at the pre-relief or effective rate as of the next full month when royalties are due.
2. Relief ends when your average royalty rate equals the effective rate for 12 consecutive months. This would happen if prices remain more than 25 percent above their average level in your qualifying months or if your production is double or more the relief volume for 12 consecutive.
3. We reserve the right in individual cases to specify activities that will end relief because they are not compatible with an end-of-life circumstance. If we choose to reserve this right in your individual case, we will notify you in our letter approving your End-of-Life relief what activities are incompatible.

#### **G. Review And Audit**

All data you submit in support of the relief application is subject to review and audit.

#### **H. Procedures for Submitting Applications**

You should file your application for royalty relief with the MMS Regional Director for your area. The rule stipulates that your application must contain two reports: (1) Administrative Information; and (2) Net Revenue and Relief Justification. Appendix 2 describes the information specified in the rule for each of these reports. Appendix 3 illustrates a spreadsheet format you should use in the Net Revenue and Relief Justification Report.

#### **I. Procedures for Review, Evaluation, And Decision**

We'll review the royalty relief application for completeness and verify that the data are reasonable. If we determine that you do indeed meet the qualification requirements, then we'll give you royalty relief because it should induce meaningful quantities of incremental production. We'll notify you in writing of the royalty relief volume amount, the effective royalty rate, the threshold average oil and gas price level at which suspension and possible termination of relief occur (for an oil and gas lease), other conditions or clarifications of the arrangement, and the date on which the new terms would begin. Your new arrangement normally would start on the first day of the month following the date we approve your relief.

If your application is incomplete or we decide your data are not reasonable, we'll give you the opportunity to submit additional or revised information. If your response cannot clear up our concerns, we'll deny your request for royalty relief.

If we deny your request, we'll explain that decision along with supporting rationale to you in writing. We retain the application fee. You may appeal any of our decisions to the Director, MMS, within 30 days, under the provisions of 30 CFR 290.

**Appendix 1**  
**Allowable Cost Categories Associated with the Cost Variables**  
**Used to Determine Qualification for Royalty Relief**

The text of these Guidelines refers to several different cost variables we use to determine your qualification for royalty relief. Each of these variables consist of expenditures associated with several different cost categories. This appendix summarizes categories of allowable cost, drawn from 30 CFR 220.011, and describes what expenditures we view as eligible costs in the respective cost categories.

Table 1 - Cost Codes and Categories

Cost Code	Cost Category
100	Labor
200	Material
300	Transportation
400	Contract Services
500	Lessee Owned Rentals
600	Insurance
700	Communications
800	Ecological and Environmental
900	Abandonment
1000	Other Costs
1100	Other Credits

Many of the allowable cost definitions we use for royalty relief are the same as those we allow for Net Profit Share Leases (NPSL). Where the definition of terms is identical, we refer to the corresponding cite in the Code of Federal Regulations. In those instances where the definitions differ, we specify the definition appropriate for royalty relief purposes.

Costs associated with Labor, Material, Abandonment and Other Costs categories are eligible for an overhead allowance of 5 percent, slightly more generous than the share allowed during the relief period in the NPSL regulations at 220.012. Other categories tend to be contract costs which already have an overhead included in them. Joint costs and credits should be allocated to the lease in the same manner as described in the NPSL regulations at 220.014.

There are two basic rules you should follow when making decisions on whether to include particular costs in the application. First, we count and you should submit only your costs or portions of your costs that you can validate as necessary for the proper conduct of your lease operations.

Second, we don't allow and you should not submit costs for any obligation that would continue should lease operations cease. For example, we don't allow installment payments for a capital expenditure that was financed or the costs of abandonment for existing wells and facilities. These obligations remain regardless of the economic performance of your lease, so they are not considered relevant to whether you continue to produce on an otherwise profitable lease.

A. Labor (cost code 100) covers:

1. Salaries and wages of field employees, first level supervisors, and technical employees employed in the operation of your lease, in the area of your lease.
2. Salaries and wages of technical employees within technical branches of your organization that may not work in the area of the lease but are working "full time" on some particular technical problem or operations aspect of your lease's. Excluded from this category are employees assigned a role in your lease's operations as a duty collateral with other duties that do not directly benefit that lease.
3. Salaries and wages of technical employees within technical branches of your organization who are assigned technical tasks directly related to the operation of your lease provided they are supported by adequate time records showing the nature of the task and the hours spent on the task.
4. Employee benefits allowable according to 30 CFR 220.011(b)(2-6).
5. Overhead allowance up to 5 percent of the sum of the other costs in this category.

B. Material (cost code 200) covers items you purchase or furnish as lease property. We look for the following attributes in costs you claim in this category.

1. You charge or credit material at amounts specified in 30 CFR 220.015. Your purchase and inventorying of material conforms to the conditions and provisions of 30 CFR 220.032.

2. You charge to the lease only such material purchased or furnished as lease property that is consistent with efficient and economical operations. You have not accumulated surplus stocks.
3. You credit to your lease costs for salvaged or returned material.
4. Overhead allowance up to 5 percent of the sum of the other costs in this category.

C. Transportation (cost code 300) covers charges for transportation of employees and material necessary for your lease operations to, from and within the lease area. We look for the following attributes in transportation charges you claim.

1. You only charge transportation costs for material for a distance not greater than the distance from where like material is normally available.
2. You count transportation charges for material shipped from the lease only for lease material and then only to the nearest reliable supply store, barge terminal, or railway receiving point.
3. You do not include expenditures under \$200 in transportation charges for material.

D. Contract Services (cost code 400) covers the cost of services and utilities provided to your lease under contract by outside parties and rental charges paid to outside parties for the use of equipment in the lease area in support of lease operations. We look for the following attributes in the costs you claim for contract services.

1. The contract services constitute proper and necessary lease operations or support for lease operations.
2. You charge the contract rate for contract services (including consulting services or contracted technical personnel) established exclusively for the lease.
3. You allocate the cost of contracted services shared among this lease and others pro-rata to the applicable leases.
4. You do not count the costs of contract services for research and development.

E. Rental of Equipment and Facilities Furnished by the Lessee (cost code 500) covers the use of equipment and facilities which you own that are proper and necessary for lease operations and are not lease property.

1. These may include shore base and offshore facilities, and pipelines from the lease to shore based facilities.
  2. The methodology for determining allowable charges for the use of non-lease equipment furnished by the lessee is specified at 30 CFR 220.011(g).
- F. Insurance (cost code 600) covers net premiums you pay for insurance you are required to carry for lease operations.
- G. Communications (cost code 700) cover the costs of leasing, acquiring, installing, operating, repairing, and maintaining communication systems, including radio, microwave facilities, and computer production controls for lease operations according to the proportion of those costs that are allocable to lease operations.
- H. Ecological and Environmental (cost code 800) cover three items.
1. Those costs you incur in the lease area as a result of statutory regulations for archeological and geophysical surveys relative to the identification and protection of cultural resources.
  2. Your cost to provide or to have made available pollution containment or removal equipment, including payments to organizations or funds which supply equipment or assistance in the event of oil spills or other environmental damage.
  3. Your costs for the actual control and cleanup of oil spills and resulting responsibilities required by applicable laws and regulations except in cases of your negligence or willful misconduct. We don't allow any costs from an incident resulting in civil or criminal penalties.
- I. Abandonment (cost code 900) covers two items.
1. We allow costs associated with a new approved well drilling program but not costs associated with wells existing before we grant royalty relief.
  2. We allow costs associated with abandonment of a well bore for the purpose of using it to drill into another reservoir included in the project and with modification of platform equipment for project specific purposes.
  3. Overhead allowance up to 5 percent of the sum of the other costs in this category.
- J. Other Costs (cost code 1000) covers costs not included above that you incur in the necessary and proper conduct of the lease operation. You should have any costs in this category specifically approved by the Director, MMS, or

appropriate delegated authority. These costs may include up to a 5 percent overhead.

K. Other Credits (cost code 1100) cover credits to lease operations for:

1. Lease property you lease to or use in non-lease operations,
2. Your sale of information derived from test wells and geological and geophysical surveys, and
3. For any and all amounts earned or otherwise due you as a result of lease operations.

In addition to those costs listed at 30 CFR 220.013 (a), (b) and (d)-(k), the following costs are not allowable:

1. OCS rental payments on the lease(s) in the application.
2. Damages and losses.
3. Taxes.
4. Any costs associated with activities that are exploratory in nature.
5. Civil or criminal fines or penalties.
6. Royalty relief application fees.
7. Costs associated with prior existing obligations (e.g., royalty overrides or other forms of payment for acquiring a financial position in a lease).

## Appendix 2 Reports Required for a Complete Application

The rule specifies that your application must include the following information.

**1. Administrative Information Report** - You use this report to identify your lease or unit and to summarize its background. It includes:

Serial number and block designation of your lease, names of the titleholder of record, the lease operator, and the identification of whether the lease is part of a unit.

Company Designation, the API number, location and status of each well that has been drilled on the lease.

Description of lease or unit history.

Full information as to whether you are obligated to pay royalties or payment out of production to anyone other than the United States, the amount to be paid, and your efforts to reduce them.

**2. Net Revenue and Relief Justification Report** - You use this report to summarize your lease or unit's production, revenue and cost history for your qualifying months.

It consists of a cash flow statement with the following items for each of 12 qualifying months (i.e., those most recent

12 of the last 15 months which had production of at least 100 barrels of oil equivalent per day). Appendix 3 illustrates the spreadsheet format we recommend that you use for your cash flow statement.

1. Lease production subject to royalty computed in accordance with the lease and applicable regulations.
2. Total revenues.
3. Royalties.
4. Allowable costs (using the cost categories identified in Appendix 1).
5. Transportation and processing costs.
6. Calculation of net income and revenue share.

The spreadsheet should demonstrate that royalties paid exceed 75 percent of net revenues generated during the qualifying months.

You must have this report certified by an independent certified public accountant expressing any specific reservations or the lack of any reservations about the accuracy of the historical financial information and that the presentation and interpretation of the data elements conform to the MMS guidelines.

You should carefully explain any significant variability within a cost variable or category.

### **Appendix 3 Spreadsheet Format for Production, Revenue and Cost Data**

We urge you to report your data in the format shown on this and the next 2 pages. You may get a computer version of this spreadsheet, which includes formulas to perform the appropriate calculations, from your Regional MMS Director or MMS website at <http://www.mms.gov>.

Zeros or “ERR” in the following spreadsheet tables indicate cells where formulas calculate values based on entries in the blank cells. Entries in the “Month/Year” column are simply illustrations to be replaced by the qualification period relevant to your application.

#### ***Relief Qualification Worksheet***

Month/ Year	Royalties Paid	Gross Value of Production	Allowable Costs	Transportation and Processing Costs	Royalty share (calculated)
Jan-96	\$0.00	\$0	\$0	\$0	ERR
Feb-96	\$0.00	\$0	\$0	\$0	ERR
Mar-96	\$0.00	\$0	\$0	\$0	ERR
Apr-96	\$0.00	\$0	\$0	\$0	ERR
May-96	\$0.00	\$0	\$0	\$0	ERR
Jun-96	\$0.00	\$0	\$0	\$0	ERR
Jul-96	\$0.00	\$0	\$0	\$0	ERR
Aug-96	\$0.00	\$0	\$0	\$0	ERR
Sep-96	\$0.00	\$0	\$0	\$0	ERR
Oct-96	\$0.00	\$0	\$0	\$0	ERR
Nov-96	\$0.00	\$0	\$0	\$0	ERR
Dec-96	\$0.00	\$0	\$0	\$0	ERR

**Production/Royalty Summary - All Products Month/Year**

	Oil Volume	Sales Oil Value	Sales Oil	Transportation Oil	Processing	Total T&P (Oil)	Royalties Paid (Oil)	Gas Volume	Sales Gas Value	Sales Gas	Transportation Gas	Processing (Gas)	Total T&P (Gas)	Royalties Paid (Gas)
Jan-96						\$0.00							\$0.00	
Feb-96						\$0.00							\$0.00	
Mar-96						\$0.00							\$0.00	
Apr-96						\$0.00							\$0.00	
May-96						\$0.00							\$0.00	
Jun-96						\$0.00							\$0.00	
Jul-96						\$0.00							\$0.00	
Aug-96						\$0.00							\$0.00	
Sep-96						\$0.00							\$0.00	
Oct-96						\$0.00							\$0.00	
Nov-96						\$0.00							\$0.00	
Dec-96						\$0.00							\$0.00	

**Production/Royalty Summary - All Products Month/Year** (continued)

	NGL Sales Volume	NGL Sales Value	Transportation NGL	Processing (NGL)	Total T&P (NGL)	Royalties Paid (NGL)	Sales Value (other Products)	Total T&P (other Products)	Royalties Paid (other Products)	Sales Value (all Products)	Total T&P (all Products)	Royalties Paid (all Products)
Jan-96					\$0.00					1. \$0.00	\$0.00	\$0.00
Feb-96					\$0.00					\$0.00	\$0.00	\$0.00
Mar-96					\$0.00					\$0.00	\$0.00	\$0.00
Apr-96					\$0.00					\$0.00	\$0.00	\$0.00
May-96					\$0.00					\$0.00	\$0.00	\$0.00
Jun-96					\$0.00					\$0.00	\$0.00	\$0.00
Jul-96					\$0.00					\$0.00	\$0.00	\$0.00
Aug-96					\$0.00					\$0.00	\$0.00	\$0.00
Sep-96					\$0.00					\$0.00	\$0.00	\$0.00
Oct-96					\$0.00					\$0.00	\$0.00	\$0.00
Nov-96					\$0.00					\$0.00	\$0.00	\$0.00
Dec-96					\$0.00					\$0.00	\$0.00	\$0.00

### Allowable Costs

Month/ Year	100		200		300	400	500		600	700
	Labor	5% Overhead	Material	5% Overhead	Transportation	Contract Services	Lessee Rentals	Owned	Insurance	Communications
Jan-96		\$0.00		\$0.00						
Feb-96		\$0.00		\$0.00						
Mar-96		\$0.00		\$0.00						
Apr-96		\$0.00		\$0.00						
May-96		\$0.00		\$0.00						
Jun-96		\$0.00		\$0.00						
Jul-96		\$0.00		\$0.00						
Aug-96		\$0.00		\$0.00						
Sep-96		\$0.00		\$0.00						
Oct-96		\$0.00		\$0.00						
Nov-96		\$0.00		\$0.00						
Dec-96		\$0.00		\$0.00						

### Allowable Costs (continued)

Month/ Year	800	900		1000		1100	Total Costs
	Ecological & Environmental	Abandonment	5% Overhead	Other Costs	5% Overhead	Other Credits	
Jan-96			\$0.00		\$0.00		\$0.00
Feb-96			\$0.00		\$0.00		\$0.00
Mar-96			\$0.00		\$0.00		\$0.00
Apr-96			\$0.00		\$0.00		\$0.00
May-96			\$0.00		\$0.00		\$0.00
Jun-96			\$0.00		\$0.00		\$0.00
Jul-96			\$0.00		\$0.00		\$0.00
Aug-96			\$0.00		\$0.00		\$0.00
Sep-96			\$0.00		\$0.00		\$0.00
Oct-96			\$0.00		\$0.00		\$0.00
Nov-96			\$0.00		\$0.00		\$0.00

Dec-96			\$0.00		\$0.00		\$0.00
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