

The Telecommunications Excise Tax is imposed upon the act or privilege of originating or receiving intrastate or interstate telecommunications in Illinois at the rate of 7% of the gross charges for such telecommunications purchased at retail from retailers. See 86 Ill. Adm. Code 495. (This is a GIL.)

September 9, 2010

Dear Xxxxx:

This letter is in response to your letter dated February 10, 2010, in which you request information. The Department issues two types of letter rulings. Private Letter Rulings ("PLRs") are issued by the Department in response to specific taxpayer inquiries concerning the application of a tax statute or rule to a particular fact situation. A PLR is binding on the Department, but only as to the taxpayer who is the subject of the request for ruling and only to the extent the facts recited in the PLR are correct and complete. Persons seeking PLRs must comply with the procedures for PLRs found in the Department's regulations at 2 Ill. Adm. Code 1200.110. The purpose of a General Information Letter ("GIL") is to direct taxpayers to Department regulations or other sources of information regarding the topic about which they have inquired. A GIL is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120. You may access our website at www.tax.illinois.gov to review regulations, letter rulings and other types of information relevant to your inquiry.

The nature of your inquiry and the information you have provided require that we respond with a GIL. In your letter you have stated and made inquiry as follows:

On behalf of our client, Company, we are requesting guidance on the appropriate application of the Illinois Telecommunications Excise Tax and the Illinois Telecommunications Infrastructure Maintenance Fee to Company's business.

Company Overview

Company is an Illinois-based business that provides its customers with hosted software applications to automate their inbound and outbound telephone calls. Customers are mostly other businesses, but Company also sells subscriptions for hosted software applications through commissioned resellers and partners. The term 'hosted' generally refers to computing technology that uses the internet and centralized servers to maintain applications and allows Company's customers to use applications without installation of personal files and significant capital investment. The applications can be accessed at any computer with internet access.

As a hosted software solution, Company's hosted software applications are made available and configured via a web-based customer portal that is managed by Company. The portal is accessed in a secure environment, where a customer can log-in with a secure username and password.

Company's customers are required to procure their own 'dial tone' in order to sign-up and use Company's hosted applications. For example, a customer must have already purchased a telephone line with any traditional telephone or Voice over Internet Protocol ("VOIP") service provider. Company then sells subscriptions for its hosted applications to work in conjunction with the customer's telephone line. Company's product suite consists of the following applications, all available on the web via the customer portal:

- 1) APP 1 – allows users to automatically deliver both pre-recorded voice messages and interactive phone calls.
- 2) APP 2 – allows users to create a web based application that has phone menus to route calls, qualify leads, process orders, etc.
- 3) APP 3 – allows users to set up a virtual call center, whereby staff can answer calls at anytime [sic] and from any phone.
- 4) APP 4 – provides detailed and real-time phone call analytics on call volume, call routing, call duration, for both inbound and outbound calls.
- 5) APP 5 – allows users to set up an auto attendant service that automatically greets, routes calls based on office schedule, and allows callers to leave voice mail.
- 6) APP 6 – allows users to route calls to the appropriate company staff based on pre-set criteria. The calls may be routed based on schedule (time of day, day of week), allocation percentage (e.g., 3 sales team members are to receive 1/3 of the calls each), geography (area code, zip code), etc.
- 7) APP 7 – route incoming calls to appropriate retail location based on caller area code or zip code
- 8) APP 8 – forwards calls to any prescribed phone (desk phone, cell phone, home phone) in sequence or simultaneously.
- 9) APP 9 – schedule a group call with multiple participants
- 10) APP 10 – insert a link on website or in an email where a visitor or customer can immediately establish a call with the company of interest. The visitor plugs in the number to be dialed, and a phone call is generated connecting the visitor with the appropriate company representative.

Company's applications run on a hosted platform that connects to the public switched telephone network, which is the traditional interconnected voice-oriented public telephone network and VOIP networks. It integrates licensed automatic speech recognition, text to speech, and the standard format for interactive voice dialogues between humans and computer technologies to deliver its hosted applications. The

platform supports multiple points of all initiation, multiple points of call destination, and a proprietary management engine.

The proprietary Company infrastructure includes over 350,00 lines of custom developed and proprietary computer software code that comprise the hosted applications. The code enables the applications to easily be configured, deployed, and scaled for any type of business. The applications are frequently called 'building blocks' (i.e., they can be configured together to deliver various automated telephone calls/interactions) that are used by businesses in many different industries, channels, verticals, and geographies.

Company also leases local and toll-free numbers from various carriers and makes them available to Company's customers. Company is not reselling the local and toll-free numbers; it is using them in its own business. Company will offer customers the local and toll free numbers for use in conjunction with the above applications. For example, a customer will rent ten different toll-free numbers to place in different advertising features (on website, on flyers, in magazine ads, radio commercials, etc.). The toll-free numbers allow the company to project a national image, all while the success of the campaigns can be tracked with Company's application reporting. This allows Company's customer to determine which ads are most effective. On the customer invoice, there would be a line item for 'Toll-free numbers (10 @ 4.95).' In this example, the customer would have procured the 'dial tone' and Company would have the ten different toll-free numbers routed to that single telephone number and Company would charge the customer a monthly rental fee of \$4.95 for using those toll-free numbers. If a customer cancels its service, the Company does not normally return the local or toll-free number(s) to the Company's carrier, rather, it normally ages the number(s) in a database for approximately six months, after which Company normally reassigns the number(s) to another customer.

Company derives revenue from three main sources, as follows:

- 1) Subscription fees for accessing the hosted applications and other recurring add-on features, such as additional local and toll-free phone numbers, port charges, and voicemail boxes;
- 2) Application usage fees, which are primarily driven by the per minute charges to customers for using the hosted applications; and
- 3) Related professional services and other revenues consisting primarily of one-time setup costs and consulting.

Subscription revenues are driven primarily by the number of paying subscribers of Company's service and the subscription price of service. In general, retail packages range in price from \$24.95 to \$49.95. As the price increases, the customer has access to more Company applications. Additional services are available, such as access to additional local and toll-free phone numbers (as described above), ports (simultaneous calls), and voicemail boxes.

Usage has a tiered pricing structure, where as the customer's usage increases, the average price per minute comes down. Retail pricing on usage ranges from \$0.035 per minute to \$0.079 per minute. Company must negotiate carrier agreements, where it 'consumes' telecommunication minutes, which Company treats as a cost of sale in order to provide the Company's applications to its customers. The usage costs that the

Company incurs vary directly with the customer's usage; therefore this pricing scheme is developed to be proportional to the costs Company incurs to provide the services.

As previously mentioned, all Company customers are required to procure their own 'dial tone'. In addition, in order to provide its services, Company procures and consumes carrier minutes on its own. This in effect creates dual carrier charges:

- 1) Company's customers are charged by their own carriers in order to procure their own 'dial-tone'. The normal billing relationship occurs, whereby the customer must pay its carrier for that usage and applicable taxes and fees.
- 2) Company also consumes carrier minutes to provide its applications. Company negotiates separate contracts with various carriers to procure termination (i.e., outbound) minutes and origination (inbound) minutes. The carrier contracts also include provisions for Company to lease the local and toll-free numbers (as described above) that it makes available to customers. The following list includes, but is not limited to, the taxes and fees Company is assessed on its carrier bill:
 - a. Communications Service Tax
 - b. P.U.C. Fee
 - c. FUSF
 - d. Illinois Telecommunications Excise Tax
 - e. Illinois Telecommunications Infrastructure Maintenance Fee
 - f. State Universal Service Fund
 - g. FCC Regulatory Fee

These taxes and fees are charged to Company by its telecommunications carriers and Company pays these taxes and fees directly to its carriers as part of the monthly invoice. It is assumed that the carriers subsequently remit the taxes and fees to the appropriate federal, state, and local taxing authorities. In addition, Company does not have a resale number assigned by the Department.

To date, Company has completely absorbed the taxes and fees outlined in items 2 a. through 2 g., above, as a cost of doing business. The taxes and fees are treated as a cost of sale in the Company's income statement.

As the total cost of the taxes and fees has increased and the market for Company's hosted applications has become more competitive, Company can no longer absorb these costs. Starting in early 2010, Company will increase its fees by charging all of its customers a 'Regulatory Cost Recovery Fee'. The Regulatory Cost Recovery Fee will be 7% of the total cost of customer's invoices for subscription fees and usage fees. The Regulatory Cost Recovery Fee will be disclosed on customer invoices as a separate line item. Company is not making any representation on the invoice that the Regulatory Cost Recovery Fee is a tax that Company is collecting and remitting. Rather, the inclusion of this Regulatory Cost Recovery Fee is in effect just an increase of the subscription and usage fees that Company charges its customers.

Issues

1. Are the subscription fees and usage fees charged by Company for using its hosted applications taxable under the Illinois Telecommunications Excise Tax Act and the Illinois Telecommunications Infrastructure Maintenance Fee Act?
2. Are the subscription fees and usage fees charged by Company for leasing local and toll-free numbers to its customers taxable under the Illinois Telecommunications Excise Tax Act and the Illinois Telecommunications Infrastructure Maintenance Fee Act?
3. Does the 7% 'Regulatory Cost Recovery Fee' charged on Company's invoiced subscription and usage fees require Company to register as a retailer or reseller of telecommunications under the Illinois Telecommunications Excise Tax Act and the Illinois Telecommunications Infrastructure Maintenance Fee Act?

Analysis

Issue 1: Taxability of Hosted Applications

The Telecommunications Excise Tax is imposed upon the act or privilege of originating or receiving intrastate or interstate telecommunications in Illinois at the rate of 7% of the gross charges for such telecommunications purchased at retail from retailers. See 35 ILCS 630/3 and 35 ILCS 630/4. Any retailer maintaining a place of business in Illinois shall collect and remit the tax to the Illinois Department of Revenue (the 'Department'). See 35 ILCS 630/5. Any such retailer shall be liable for the tax whether or not the tax has been collected by the retailer. See 35 ILCS 630/5. A retailer is defined as 'every person engaged in the business of making sales at retail' and the term 'sale at retail' means 'the transmitting, supplying or furnishing of telecommunications and all services and equipment provided in connection therewith for a consideration to persons other than the Federal and State governments, and State universities created by statute and other than between a parent corporation and its wholly owned subsidiaries or between wholly owned subsidiaries for their use or consumption and not for resale.' 35 ILCS 630/2. The definitions contained in the Telecommunications Infrastructure Maintenance Fee Act, 35 ILCS 635/10, are substantially similar to the definitions contained in the Telecommunications Excise Tax Act, 35 ILCS 630/2.

The Telecommunications Excise tax Act contains the following definition of 'telecommunications':

'Telecommunications', in addition to the meaning ordinarily and popularly ascribed to it, includes, without limitation, messages or information transmitted through use of local, toll and wide area telephone service; private line services; channel services; telegraph services; teletypewriter; computer exchange services; cellular mobile telecommunications service; specialized mobile radio; stationary two way radio; paging service; or any other form of mobile and portable one-way or two-way communications; or any other transmission of messages or information by electronic or similar means, between or among points by wire, cable, fiber-optics, laser microwave, radio, satellite or similar facilities. As used in this Act, 'private line' means a dedicated non-traffic sensitive service for a single customer, that entitles the customer to exclusive or priority use of a communications channel or group of channels, from one or more specified locations to one or more other specified locations. *The definition of 'telecommunications'*

shall not include value added services in which computer processing applications are used to act on the form, content, code and protocol of the information for purposes other than transmission. 'Telecommunications' shall not include purchases of telecommunications by a telecommunications service provider for use as a component part of the service provided by him to the ultimate retail consumer who originates or terminates the taxable end-to-end communications. Carrier access charges, right of access charges, charges for use of inter-company facilities, and all telecommunications resold in the subsequent provision of, used as a component of, or integrated into end-to-end telecommunications service shall be non-taxable as sales for resale.

35 ILCS 630/2(c) (emphasis added).

The Telecommunications Excise Tax Act also contains a definition of 'gross receipts,' 35 ILCS 630/2(a), and the applicable Illinois Department of Revenue regulation provides examples.

Value added services in which computer processing applications are used to act on the form, content, code and protocol of the information for purposes other than transmission are exempt (Section 2(c) of the Act). For example, the charges for computer data, protocol conversations that permit computers to exchange data, no matter which languages or protocols a computer's out-put may be in, and packet-switching, which groups data into packets for efficiency of transmission would be exempt.

86 Ill. Adm. Code § 495.100(d).

As stated above, Company's product suite consists of the following applications, all available on the internet via a customer portal via the web: APP 1 THROUGH APP 10.

These hosted applications are comprised of custom developed and proprietary computer software code. These hosted application services are value added services and they should not be considered taxable as 'telecommunications' under the Telecommunications Excise Tax Act because the definition of telecommunications does 'not include value added services in which computer processing applications are used to act on the form, content, code and protocol of the information for purposes other than transmission,' 35 ILCS 630/2(c).

Therefore, Company's hosted applications should be considered exempt value added services and Company should not be required to register as a retailer because it is not making retail sales of taxable telecommunications under the Illinois Telecommunications Excise Tax Act and the Illinois Telecommunications Infrastructure Maintenance Fee Act.

Issue 2: Taxability of Leased Local and Toll-Free Numbers

The Telecommunications Excise Tax Act requires resellers of telecommunications to have a resale number issued by the Department. The Act provides as follows:

If a person who originates or receives telecommunications in this State claims to be a reseller of such telecommunications, such person shall

apply to the Department for a resale number. Such applicant shall state facts which will show the Department why such applicant is not liable for tax under this Article on any of his purchases and shall furnish such additional information as the Department may reasonably require.

35 ILCS 630/8.

In addition, The Telecommunications Excise Tax Act prohibits a taxpayer from making a purchase of telecommunications tax-free without a resale number. The Act provides as follows:

Except as provided hereinabove in this Section, the act or privilege of originating or receiving telecommunications in this State shall not be made tax-free on the ground of being a sale for resale unless the person has an active resale number from the Department and furnishes that number to the retailer in connection with certifying to the retailer that any sale to such person is nontaxable because of being a sale for resale.

35 ILCS 630/8.

As stated above, Company leases local and toll-free numbers from various carriers and makes them available to Company's customers. Company is not reselling the local and toll-free numbers; it is using them in its own business. Company only offers customers local and toll free numbers for use in conjunction with the use of the above applications.

The leases of the local and toll-free numbers should not be considered taxable as 'telecommunications' under the Telecommunications Excise Tax Act because the definition of telecommunications does not 'include purchases of telecommunications by a telecommunications service provider for use as a component part of the service provided by him to the ultimate retail consumer who originates or terminates the taxable end-to-end communications,' 35 ILCS 630/2(c).

As stated above, on the customer invoice, there would be a line item for 'Toll-free numbers (10 @ 4.95).' In this example, the customer would have procured the 'dial tone' and Company would have the ten different toll-free numbers routed to that single telephone number and Company would charge the customer a monthly rental fee of \$4.95 for using those toll-free numbers. Company uses the local and toll-free numbers as a component part of the service provided by Company to the customer, the ultimate retail consumer, who originates or terminates the taxable end-to-end communications. Importantly, Company pays all taxes, including the Telecommunications Excise Tax and other relevant taxes and fees, to its telecommunications carriers for the use of the local and toll-free numbers used as a component of the services provided by Company. These taxes and fees are paid directly to the Company's carriers as part of the monthly invoice.

Therefore, Company's subscription and usage fees for leasing local and toll-free numbers to its customers should not be taxable because tax has already been paid on these services and Company should not be required to register as a retailer or reseller of telecommunications under the Illinois Telecommunications Excise Tax Act and the Illinois Telecommunications Infrastructure Maintenance Fee Act.

Issue 3: Company's 'Regulatory Cost Recover Fee'

As stated above, Company consumes carrier minutes to provide its hosted applications. Company does not have a resale number assigned by the Department. Accordingly, Company pays various federal, state and local taxes and fees to its carriers. These taxes and fees are charged to Company by its telecommunications carriers and Company pays these taxes and fees directly to its carriers as part of the monthly invoice. It is assumed that the carriers subsequently remit the taxes and fees to the appropriate federal, state, and local taxing authorities.

To date, Company has completely absorbed the taxes and fees as a cost of doing business. The taxes and fees are treated as a cost of sale in the Company's income statement.

As the total cost of the taxes and fees have increased and the market for Company's hosted applications has become more competitive, Company can no longer absorb these costs. Starting in early 2010, company will increase its fees by charging all of its customers a 'Regulatory Cost Recovery Fee'. The Regulatory Cost Recovery Fee will be 7% of the total cost of customer's invoices for subscription fees and usage fees for its non-taxable services (see Issue 1, above). The Regulatory Cost Recovery Fee will be disclosed on customer invoices as a separate line item. Company is not making any representation on the invoice that the Regulatory Cost Recovery Fee is a tax that Company is collecting and remitting. Rather, the inclusion of this Regulatory Cost Recovery Fee is in effect just an increase of the subscription and usage fees that Company charges its customers.

Therefore, Company should not be required to register as a retailer or reseller of telecommunications under the Illinois Telecommunications Excise Tax Act and the Illinois Telecommunications Infrastructure Maintenance Fee Act as a result of charging its customers the 7% Regulatory Cost Recovery Fee.

Request for Guidance

Company respectfully requests a reply to the request for guidance on the issues contained herein. If the Department disagrees with the Company's analysis or if the Department intends to provide guidance contrary to the Company's conclusions contained herein, then please contact us in order that we may withdraw our request for guidance.

DEPARTMENT'S RESPONSE:

It is unclear from your letter whether you are requesting a private letter ruling or a general information letter. The Department's regulation "Public Information, Rulemaking and Organization" provides that "[w]hether to issue a private letter ruling in response to a letter ruling request is within the discretion of the Department. The Department will respond to all requests for private letter rulings either by issuance of a ruling or by a letter explaining that the request for ruling will not be honored." 2 Ill. Adm. Code 1200.110(a)(4). Your letter does not provide the identity of the Company involved and does not contain a power of attorney from the Company. See Section 1200.110(a)(1). In addition, your letter fails to provide sufficient information regarding the nature and type of services provided by the Company's carriers and how those services are used by the Company to provide the services you describe. Therefore, the Department is unable to issue a Private Letter Ruling. However, we hope the following will be helpful in addressing your question.

Computer Software

The Department has been holding information requests regarding computer software hosting to determine the appropriate taxation of these types of arrangements. After review of these issues and the continuing evolution of the different types of transactions involving computer software applications, we believe that the proper forum for providing this type of guidance is through a formal administrative rulemaking process rather than through individual inquiries.

The following general information may be helpful. Generally, sales of “canned” computer software are taxable retail sales in Illinois. Sales of canned software are taxable regardless of the means of delivery. For instance, the transfer or sale of canned computer software downloaded electronically would be taxable. However, if the computer software consists of custom computer programs, then the sales of such software may not be taxable retail sales. See 86 Ill. Adm. Code 130.1935(c). Custom computer programs or software must be prepared to the special order of the customer.

Charges for updates of canned software are fully taxable pursuant to Section 130.1935. If the updates qualify as custom software under Section 130.1935(c), they may not be taxable. But, if maintenance agreements provide for updates of canned software, and the charges for those updates are not separately stated and taxed, then the whole agreements would be taxable as sales of canned software.

If transactions for the licensing of computer software meet all of the criteria provided in subsection (a)(1) of Section 130.1935, neither the transfer of the software nor the subsequent software updates will be subject to Retailers' Occupation Tax. A license of software is not a taxable retail sale if:

- A) It is evidenced by a written agreement signed by the licensor and the customer;
- B) It restricts the customer's duplication and use of the software;
- C) It prohibits the customer from licensing, sublicensing or transferring the software to a third party (except to a related party) without the permission and continued control of the licensor;
- D) The licensor has a policy of providing another copy at minimal or no charge if the customer loses or damages the software, or permitting the licensee to make and keep an archival copy, and such policy is either stated in the license agreement, supported by the licensor's books and records, or supported by a notarized statement made under penalties of perjury by the licensor; and
- E) The customer must destroy or return all copies of the software to the licensor at the end of the license period. This provision is deemed to be met, in the case of a perpetual license, without being set forth in the license agreement.

Please note that it is very common for software to be licensed over the internet and the customer to check a box that states that they accept the license terms. Acceptance in this manner does not constitute a written agreement signed by the licensor and the customer for purposes of subsection (a)(1)(A) of Section 130.1935. To meet the signature requirement for an exempt software license, the agreement must contain the written signature of the licensor and customer. A license of canned software is subject to Retailers' Occupation Tax liability if all of the criteria set out in 86 Ill. Adm. Code 130.1935(a)(1) are not met.

Telecommunications

The Illinois Telecommunications Excise Tax Act imposes a tax on the act or privilege of originating or receiving intrastate or interstate telecommunications by persons in Illinois at the rate of 7% of the gross charges for such telecommunications purchased at retail from retailers by such persons. 35 ILCS 630/3 and 4. The Simplified Municipal Telecommunications Tax Act allows municipalities to impose a tax on the act or privilege of originating in such municipality or receiving in such municipality intrastate or interstate telecommunications by persons in Illinois at a rate not to exceed 6% for municipalities with a population of less than 500,000, and at a rate not to exceed 7% for municipalities with a population of 500,000 or more, of the gross charges for such telecommunications purchased at retail from retailers by such persons. 35 ILCS 636/5-10 and 5-15.

“Telecommunications,” in addition to the meaning ordinarily and popularly ascribed to it, includes, without limitation, messages or information transmitted through use of local, toll and wide area telephone service; private line services; channel services; telegraph services; teletypewriter; computer exchange services; cellular mobile telecommunications service; specialized mobile radio; stationary two way radio; paging service; or any other form of mobile and portable one-way or two-way communications; or any other transmission of messages or information by electronic or similar means, between or among points by wire, cable, fiber-optics, laser, microwave, radio, satellite or similar facilities. “Telecommunications” do not include “value added services in which computer processing applications are used to act on the form, content, code and protocol of the information for purposes other than transmission.” See 35 ILCS 630/2(a) and 2(c). If telecommunications retailers provide these services, the charges for each service must be disaggregated and separately stated from telecommunications charges in the books and records of the retailers. If these charges are not thus disaggregated, the entire charge is taxable as a sale of telecommunications.

“Gross charges” means the amount paid for the act or privilege of originating or receiving telecommunications in this State and for all services and equipment provided in connection therewith by a retailer, valued in money whether paid in money or otherwise, including cash, credits, services and property of every kind or nature, and shall be determined without any deduction on account of the cost of such telecommunications, the cost of materials used, labor or service costs or any other expense whatsoever. “Gross charges” do not include “charges for the storage of data or information for subsequent retrieval or the processing of data or information intended to change its form or content.” See 86 Ill. Adm. Code 495.100(c).

Retailers of telecommunications are persons who engage in the business of making sales of telecommunications at retail. 86 Ill. Adm. Code 495.110. "Sale at retail" means the transmitting, supplying or furnishing of telecommunications and all services and equipment provided in connection therewith for a consideration. The Telecommunications Excise Tax must be collected from a taxpayer by a "retailer maintaining a place of business in this State." The Department may, in its discretion, upon application, authorize the collection of the tax by any retailer not maintaining a place of business within this State, who, to the satisfaction of the Department, furnishes adequate security to insure collection and payment of the tax. Such retailer shall be issued, without charge, a permit to collect such tax. When so authorized, it shall be the duty of such retailer to collect the tax upon all of the gross charges for telecommunications in this State in the same manner and subject to the same requirements as a retailer maintaining a place of business within this State. The permit may be revoked by the Department at its discretion. 35 ILCS 630/2(l).

A retailer maintaining a place of business in this State must collect and remit to the Department the tax imposed by the Act. The retailer shall be liable for the tax whether or not the tax has been collected by the retailer. 35 ILCS 630/5.

If a person who originates or receives telecommunications in this State claims to be a reseller of such telecommunications, the person is required to apply to the Department for a resale number.

The applicant must state facts which show the Department why the applicant is not liable for tax on his purchases. The act or privilege of originating or receiving telecommunications in this State cannot be made tax free on the ground of being a sale for resale unless the person has an active resale number from the Department and furnishes that number to the retailer in connection with a sale to such person. 35 ILCS 630/8.

If a person originating or receiving telecommunications in this State elects not to apply for a resale number, the act or privilege of originating or receiving telecommunications in this State by such person cannot be made tax free. If a reseller is purchasing telecommunications services from a retailer and has not provided the retailer with an active resale number, the retailer is responsible for collecting the tax from the reseller for calls originating or terminating in this State.

You have provided a lot of information regarding the Company's business and services; however, the information provided is not sufficient for us to draw any specific conclusions regarding the taxability of the services under the Telecommunications Excise Tax Act.

I hope this information is helpful. If you require additional information, please visit our website at www.tax.illinois.gov or contact the Department's Taxpayer Information Division at (217) 782-3336.

Very truly yours,

Richard S. Wolters
Associate Counsel

RSW:msk