ST 13-0074-GIL 11/26/2013 TELECOMMUNICATIONS EXCISE TAX
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 630/1 *et seq*. (This is a GIL.)

November 26, 2013

Dear Xxxxx:

This letter is in response to your letter dated February 25, 2013, 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.

In your letter of February 25, 2013, you have stated and made inquiry as follows:

> The purpose of this letter ('Letter') is to request a sales and use tax ruling on behalf of COMPANY 1 ('COMPANY 2,' and together with its affiliates, 'COMPANY 1') upon which COMPANY 1 may rely.
>
> COMPANY 1is a leading multi-brand technology solutions provider to business, government, education and healthcare customers in the U.S. and Canada, providing comprehensive and integrated solutions for its customers' technology needs through its extensive hardware, software and value-added service offerings. COMPANY 1 offers over 100,000 products from over 1,000 brands and a multitude of advanced technology solutions. Its offerings range from discrete hardware and software products to complex technology solutions such as virtualization, collaboration, security, mobility, data center optimization, and cloud computing.
>
> As described in more detail below, COMPANY 2 offers a cloud-based service offering (the 'Cloud Collaboration Service Offering' or the 'Offering') to customers nationwide.[1] The Cloud Collaboration Service Offering will provide

[1] COMPANY 2 began marketing the Cloud Collaboration Service Offering on July 1, 2012. The Offering is still in the implementation phase and COMPANY 2 has not yet billed any customers.

certain cloud-based applications and related services (the 'Cloud Collaboration Services' or the 'Services') that support a customer's telecommunication equipment, including its voice, video, messaging, presence, audio, web conferencing, and mobile capabilities. This Letter specifically requests a ruling concerning the applicability of sales and use taxes in your state to the Cloud Collaboration Service Offering .

BACKGROUND

Overview of the Cloud Collaboration Service Offering Offering

Generally, a business's phone systems, computers and other telecommunications equipment utilize various software applications and hardware in order to operate and function in the manner necessary for the business's needs. For instance, although a business may have a telecommunications provider that provides it with telephone lines to make outgoing and receive incoming calls, the business will need hardware and software that internally instructs the business's telecommunications equipment as to how to process and route those calls. Historically, customers have handled these functions internally, and such functions have not been subject to sales tax. Through the Cloud Collaboration Service Offering, the COMPANY 2 will simply be providing these non-taxable functions as a service to its customers from an offsite location.

Specifically, the Cloud Collaboration Service Offering replaces certain customer-owned and maintained software applications and related computer hardware that support a customer's telecommunications equipment with a COMPANY 2-hosted alternative. In this hosted alternative, COMPANY 2 owns (or is the lessee or license of) and maintains certain hardware and software. The benefit of Cloud Collaboration Service Offering is that customers can utilize the hardware and software Cloud applications on an as-needed basis from COMPANY 2, thereby reducing the customer's capital investment and on-going technology support and maintenance expenditures for such systems. The customer utilizes the hosted applications by means of the customer's existing telecommunications, Internet, or network connections, for which it pays its own third party telecommunications provider. In essence, in exchange for a monthly fee, COMPANY 2 will operate back-office equipment and software applications that provide necessary or enhanced functionality for a customer's phone systems and other telecommunication equipment. The customer will provide the telecommunications equipment.

COMPANY 2 will acquire, operate and maintain all the hardware and software necessary to provide the Services and ensure optimal performance. The hardware and software required for providing the Services will be installed on servers located in Illinois. COMPANY 2 employees based in Illinois will provide onsite professional services to maintain the hardware and software, and COMPANY 2 employees based in STATE will remotely monitor performance, perform

necessary adds, moves, changes, and deletions, and provide troubleshooting for issues that arise during performance.

The Manner in Which The Services Are Provided

The Services will be provided by COMPANY 2 on a remote basis through the use of COMPANY 2-owned Cisco Unified Communications Manager ('CUCM') clusters located at a COMPANY 2 data enter. The CUCM clusters will deploy a variety of available COMPANY 2-owned, client software applications that are utilized by customer-owned phones and workstations located at customer sites. As described further below, the applications generally provide the customer's telecommunication equipment with certain necessary or enhanced functionalities.

Customers will be responsible for providing connectivity of sufficient bandwidth between the customer's location and COMPANY 2's data center. COMPANY 2 relies on the customer's QoS-enabled, voice-grade Local Area Network and Wide Area Network over which it provides the Services throughout a customer's geographic locations. Connectivity to the Public Switched Telephone Network (PSTN') is not included in the Cloud Collaboration Service Offering. All connections between the customer and COMPANY 2's data center are through a customer's existing or newly-ordered PSTN circuits, phone lines and Internet connections. The PSTN or other connections can reside throughout the customer locations, and are terminated into the COMPANY 2 data center through customer-owned, COMPANY 2-managed gateways. Customers are always the 'customer of record' for any PSTN, Internet or other service for the transportation or transmission of messages or information; the applications do not transport or transmit messages or information. All customer communications with third parties are through customer-contracted PSTN connections that are not provided by COMPANY 2. COMPANY 2's customers continue to communicate with third parties over the PSTN, and continue to pay their telecommunications provider the same charges and taxes for such capabilities, both before and after signing up for the COMPANY 2 Cloud Collaboration Service Offering . PSTN communications with third parties are never physically routed through COMPANY 2's data center equipment.

COMPANY 2 may also host and deploy certain customer-owned software applications that provide enhanced functionalities for a customer's phone systems and other telecommunication equipment. Such hosted services are available as add-n services for additional fees (as described below), and are utilized by customers in the same manner as the COMPANY 2-owned and hosted software applications.

Agreements and Monthly Charges

To purchase the Cloud Collaboration Service Offering, customers will enter into a contract with COMPANY 2 that includes a customer service order, a service

description for the Offering, and a detailed pricing invoice. A representative copy of each is attached as Attachment A.

Under the contract with a customer, COMPANY 2 will charge the customer a monthly user license fee,[2] calculated based on the number of users. The monthly fee covers the charges for hardware, software, virtual service instance charges, required storage charges, rack space charges, power and cooling charges, as well as monitoring and management charges, most moves-adds-changes and major version upgrades. To the extent the customer purchases add-on services (including the hosting of customer-owned software applications), separate fees are charged for each such service. Charges for maintenance and management of any customer-owned software applications are also separately stated on the monthly invoice.

Description of the Services Provided by the Embedded Software Applications

As described above, the COMPANY 2-owned software applications available through the Offering support a customer's own voice, video, messaging, presence, audio-web conferencing, and mobile capabilities. A brief description of the supporting services provided by the various applications is set forth below:

> *Voice*. A COMPANY 2 server, utilizing the CUCM, communicates with the customer's voice gateway device (*i.e.*, the customer-owned switch) to provide instructions to the customer's voice gateway device for the processing and routing of incoming and outgoing calls among the customer's phone extensions; the call is not routed through COMPANY 2's server. No end-to-end communication is ever routed through COMPANY 2's server. This CUCM system also supports a customer's other forms of communication to its IP end-points, media-processing devices, VoIP gateways, mobile devices, and multimedia applications, as generally described below. A diagram depicting these voice services is attached as Attachment B.
>
> *Video*. Video is the technology of electronically capturing, recording, processing, storing, transmitting, and reconstructing a sequence of still images representing scenes in motion. Video utilizes components such as the Cisco IP end-points, Cisco Jabber desk-top clients, or purpose-built video endpoints such as the Cisco EX60/90 or larger units. The video support services will be provided by COMPANY 2's server through a CUCM cluster in the same manner as outlined above with respect to a customer's voice communication capabilities.

[2] The fee is denominated as a 'license' fee, but COMPANY 1 does not in fact license or lease any software or tangible personal property to the customer under the contract.

Messaging. When a customer phone extension does not answer an incoming call, the COMPANY 2 server, utilizing the CUCM, instructs the customer's voice gateway device to send the call to voicemail. The voice messages are then stored on the COMPANY 2 servers and available for the user to access and manage at his or her convenience. The voice messaging support services provided by the Cloud Collaboration Service Offering will allow users to access and manage voice messages stored on COMPANY 2-owned servers in a variety of ways, using an email inbox, web browser, Cisco Unified IP Phone, Smartphones, and Cisco Jabber, among other components.

Presence. Presence support services are provided by COMPANY 2 through a Cisco Unified Presence application that provides users the ability to determine when colleagues are available. The Cisco Unified Presence application offers the flexibility of rich, open interfaces that allow enablement of instant messaging and rich, network-based presence for a wide variety of business applications. As is the case with respect to the other services, the customer's own communications equipment accesses the Presence application hosted on COMPANY 2's servers to utilize the presence capabilities.

Audio Conferencing. With respect to a customer's audio conferencing capabilities, COMPANY 2 supports a customer-owned Cisco router and the phone devices through its hosted CUCM, in a manner similar to that which is described above with respect to the voice support services.

Web Conferencing. Cisco's WebEx application is an optional, subscription-based component of the Offering. WebEx is a cloud-based web conferencing application that permits desktop sharing through a web browser with phone conferencing and video. WebEx operates through a user's computer or wireless device, an audio connection (either through the computer or through a phone), and a webcam (optional).

Mobility Services. COMPANY 2 supports a customer's mobile devices through use of the Cisco Jabber application. Mobile clients utilizing Cisco Jabber can place and receive calls over their own corporate wireless local area network and telephony infrastructure, using COMPANY 2's server to instruct the routing of calls, and essentially turns a mobile phone into another extension on the CUCM. COMPANY 2's server itself does not provide the routing for the call or otherwise function as a switch.

No end-to-end communication is ever routed through COMPANY 2's server.

With respect to each of the support services described above, a customer utilizes the COMPANY 2-owned and hosted software with its own equipment and through its own telecommunication, Internet or other network connection. At no time does the customer download or otherwise posses [sic] the software that is hosted by COMPANY 2. In addition, COMPANY 2 does not provide the telecommunication, Internet or network connections necessary for the customer to utilize the Services. The net result is that the customer has done nothing more than out-source certain activities previously performed in-house that were never subject to sales tax.

RULINGS REQUESTED

1. The hardware and software that COMPANY 2 purchases, leases or licenses from third parties is purchased, leased or licensed by COMPANY 2 for use or consumption and not for resale.

2. The Services provided by the Cloud Collaboration Service Offering are nontaxable services and not a lease or license of hardware or software.

3. Alternatively, if it is determined that the Cloud Collaboration Service Offering constitutes a lease, license or other transfer of software to a customer, such transfer is exempt from tax as electronically delivered software.

4. The Services provided by the Cloud Collaboration Service Offering are not taxable telecommunications services.

5. For sales and use tax purposes, the Services provided by the Cloud Collaboration Service Offering are provided in Illinois.

ANALYSIS

The hardware and software that COMPANY 2 purchases, leases or licenses from third parties is purchased, leased or licensed by COMPANY 2 for use or consumption and not for resale.

COMPANY 2 purchases, leases or licenses the hardware and software that it uses to provide the services offered in connection with its Cloud Collaboration Service Offering from various third parties. COMPANY 2 does not resell, lease, license or otherwise transfer use or possession of such software or hardware to its customers. At all times, the software applications are hosted on COMPANY 2-owned servers located at COMPANY 2's data center in Illinois. Therefore, the

hardware and software is purchased, leased or licensed, as applicable, for use and consumption by COMPANY 2 rather than for resale to its customers.

The Services provided by the Cloud Collaboration Service Offering are non-taxable services and do not constitute a lease or license of hardware or software.

The Cloud Collaboration Service Offering constitutes the provision of non-taxable services and does not constitute the lease or license of hardware or software in connection therewith. COMPANY 2 owns all of the hardware and the licenses for all of the software necessary to provide the Services. A customer pays a monthly fee to utilize the software applications (hosted on COMPANY 2-owned equipment) through which the Services are provided; a customer does not enter into any lease or license for the software or the equipment, acquires no right to possess such software or equipment (and no right to download, duplicate or manipulate the software), and acquires no right to use such software or equipment independent of the receipt of the Services. Notably, the customer service order that a customer executes states that such agreement 'is not intended to, and will not, constitute a lease of any real or personal property.'

In this regard, several states have ruled that access to software solely through the Internet is not generally considered a taxable transfer of software but rather is a non-taxable service. *See, e.g.,* Kansas Opinion Letter No. O-2012-001 (concluding that a taxpayer's provision of access to and use of software and servers to customers was not a taxable sale or lease of software or hardware, but rather was a non-taxable service); Colorado Private Letter Ruling No. PLR-11-7 (December 20, 2011) (holding that a hosted software solution to transfer large data files via the Internet was a non-taxable service because the provider had physical custody over the property and staff that program and control the systems, and the user did not have significant control over the servers and software); Virginia Public Document No 12-2 (January 19, 2012) (concluding that a taxpayer's provision of an online authentication solution for customers seeking to perform secure electronic commerce and communications over the internet was a non-taxable service, even though the taxpayer electronically sent a digital certificate to the customer that the customer installed on its web server); Virginia Public Document No. 10-264 (December 15, 2010) (finding that providing access to a web-based global database to allow customers to perform searches and create reports, as well as the customer's purchase of certain workflow add-ons that provide a variety of related enhanced functionalities, was a non-taxable service because there was no transfer of tangible personal property); Kansas Private Letter Rulings No. P-2009-005 (June 26, 2009) and P-2011-010 (December 27, 2011) (holding that the monthly fee charged to customers to remotely access a pre-written computer software program located on an out-of-state server was not subject to Kansas sales or use tax); Indiana Letter of Finding No. 04-20110291 (March 28, 2012) (holding that taxpayer's sale of web-based computer programs did not involve the right to use pre-written computer software); Iowa Policy Letter 12300002 (January 11, 2012) (finding that a taxpayer's sales of online access to

certain hosted software was not considered taxable as a sale of tangible personal property because the customer does not possess the software); Nebraska Information Guide No. 6-511-2011, Sales and Use Tax Guide for Computer Software (July 27, 2011) ('[c]harges by an ASP for services that allow customers remote access to software applications via the Internet or other online connection, sometimes referred to as cloud computing, are not taxable when the ASP retains title to the software and does not grant a license with ownership rights to the customer').

As described above, COMPANY 2 does not enter into any sale, lease or license agreements with customers that sign up for the Offering. At no time is any software or application transferred to a customer, and the customer cannot access the hosted software code nor manipulate the software in any way. Rather, COMPANY 2 provides services using its own equipment and software that it licenses. The licensed software is maintained on a hosted COMPANY 2 server on COMPANY 2-owned equipment at a COMPANY 2 location, and the equipment and software is at all times maintained by, and under the control of, COMPANY 2 employees. For the same reason, the Offering does not constitute a lease of computer equipment, as no transfer of title to the computer equipment occurs, and the customer does not have any rights to possession or control of such computer equipment. Thus, the Offering constitutes the provision of non-taxable services and does not constitute a taxable lease or license of hardware or software to customers.

In addition, the Offering does not constitute a taxable information service because COMPANY 2 does not compile or manipulate data, or provide written reports of compiled or manipulated data to its customers.

The Cloud Collaboration Service Offering if determined to be a transfer of software to customers, is exempt from tax as electronically delivered pre-written software.

Even if it is determined that the Cloud Collaboration Service Offering constitutes a lease or other transfer of software to customers, the Offering should nevertheless still be exempt from tax because any such transfer would occur through electronic means, and would therefore not be considered a taxable sale of tangible personal property. In this regard, a number of states have determined that the electronic transfer of pre-written software is exempt from tax. For instance, the Florida Department of Revenue has taken the position that the sale of pre-written software delivered electronically is exempt from tax because no transfer of tangible personal property occurs. *See* Florida Department of Revenue TAA 03A-200 (April 30, 2003) and TAA 05-A-026 (June 2, 2005); *see also Florida Department of Revenue v. Quotron Systems Inc.*, 615 So. 2d 774 (Fla. Dist. Ct. App. 1993) (electronic transmission of financial information to subscriber's video display terminals was not subject to sales or use tax; transaction did not constitute sale or rental of tangible personal property). The

Florida Department of Revenue has also applied the electronic delivery exception to a situation in which customers paid subscription fees for remote access to certain business and financial software applications. *See* Florida Department of Revenue TAA 10A-052 (December 3, 2010). In addition, states such as Iowa and California provide express statutory and regulatory exemptions from their sales tax for electronically delivered pre-written software. *See, e.g.*, Cal Code Regs. tit. 18 § 1502(f)(1)(d) and Iowa Code § 423.3(67). In a recent policy ruling, the Iowa Department of Revenue concluded that a 'hosted software' arrangement did not constitute a taxable sale of tangible personal property, but rather was exempt as electronically delivered software, because the software was only available for use electronically. *See* Iowa Policy Letter 12300002 (January 11, 2012). Thus, even if the Cloud Collaboration Service Offering was found to constitute a transfer of software, it should nevertheless be exempt from tax because a transfer would occur electronically.

The Services provided by the Cloud Collaboration Service Offering are not taxable telecommunications services.

Certain states impose tax on telecommunications services. Such taxes are generally imposed on the charges for the *transmission* of messages or information, rather than for the content of the message or information that is transmitted. *See generally* Walter Hellerstein, *State Taxation*, ¶ 15.10[1] (WG&L 2012). COMPANY 2 does not itself provide a customer with the ability to transmit messages or information across any telephone, Internet or other network lines, and thus, is not providing a taxable telecommunications service. Indeed, COMPANY 2's customers continue to communicate over the PSTN, and continue to pay their telecommunications provider the same charges and taxes, both before and after signing up for the COMPANY 2, Cloud Collaboration Service Offering. Rather, as described above, the Offering provides a customer with the ability to access various applications that enhance the *functionality* of a customer's own communication *equipment*.

While COMPANY 2 is providing services over a customer's phone or Internet connection, it is not COMPANY 2 that provides the ability to transmit or route information and communicate across such lines. The customer's telephone/Internet provider provides the connection line through which the customer utilizes the software applications provided by the Offering. Furthermore, because COMPANY 2 is not providing the transmission or routing of messages, data or information, there are no such charges listed on the customer's statement of work, customer service order or invoice for the Offering.

In short, through the Offering, COMPANY 2 will be providing the described functionality previously performed by the customer in-house, none of which was subject to sales tax, *and nothing more*. COMPANY 2 will not be providing the services that are provided to a customer by its third-party telecommunications carrier; rather, it will merely be hosting the hardware and software historically

located at the customer site that is utilized to enhance the customer's own telecommunication capabilities. Indeed, as stated above, a customer's contract with its telecommunications carrier for telecommunications services will remain in place and unaltered both before and after the customer signs up for the Offering.

Thus, for the foregoing reasons, the Offering does not constitute a taxable telecommunications service.

The Services provided by the Cloud Collaboration Service Offering are provided in Illinois

The software-applications licensed by COMPANY 2 that are the engine of the Cloud Collaboration Service Offering are run on COMPANY 2-owned hardware that is located in Illinois. COMPANY 2 personnel located in Illinois provide on-site professional services to maintain the hardware and the software. Even though the Services may be utilized by customers nationwide, the Cloud Collaboration Service Offering are performed by COMPANY 2 wholly from the state of Illinois (although certain remote services are provided from STATE, including remote monitoring and troubleshooting, necessary adds, moves, changes and deletions). Therefore, such Services should only be taxable, if at all, by Illinois. In this regard, several states have determined that hosted software transactions should be sourced to the location of the server on which the hosted software is stored. *See, e.g.*, Tennessee Department of Revenue Letter Ruling 11-58 (October 10, 2011) (concluding that a taxpayer's remote access of software was not subject to tax by Tennessee when the software was located on a server outside of Tennessee); Utah Private Letter Rulings No. 08-012 (January 21, 2009) and No. 09-003 (April 7, 2009) (prior to amendments to Utah's sales and use tax statute, concluding that certain transactions in which Utah customers remotely accessed software were not taxable by Utah because the Company's servers on which the software was housed were not located in Utah); Kansas Private Letter Ruling No. P-2011-010 (December 27, 2011) (noting that remotely-accessed software was not subject to tax because no software was delivered to a customer in Kansas; rather, the software was stored on the service provider's servers located outside of Kansas). In this case, the hosted software is housed and operated in Illinois (with certain remote management and troubleshooting taking place from STATE). Therefore, the Services should be treated as provided in Illinois.

* * * * *

Thank you for your consideration of this request. Please do not hesitate to contact me if you have any questions, or would like any additional information. *We respectfully request a conference in the event you tentatively conclude that an adverse ruling would be warranted.* A power of attorney authorizing the undersigned to represent COMPANY 2 in this matter is attached as Attachment C. This ruling request pertains only to periods beginning after June 30, 2012, and

none of COMPANY 2 or any of its affiliates operating in your state is under audit for sales and use tax for such periods.

DEPARTMENT'S RESPONSE:

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). The Department has decided that it will not issue a Private Letter Ruling in regards to your request and issue this General Information Letter instead. Please note, though, this General Information Letter is limited to the issue you raised regarding whether your client is providing services subject to the Telecommunications Excise Tax Act.

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. "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).

In general, when a customer utilizes services provided by a company as described herein, by means of the customer's existing telecommunications, internet, or network connections, for

which the customer pays its own third-party telecommunications provider, the company would not be providing telecommunications under the Telecommunications Excise Tax Act. Consequently, the customer would not incur Telecommunications Excise Tax on those services.

Note, in Illinois, information or data that is electronically transferred or downloaded is not considered the transfer of tangible personal property in this State. See 86 Ill. Adm. Code 130.2105(a)(3). However, canned computer software is considered taxable tangible personal property regardless of the form in which it is transferred or transmitted, including tape, disc, card, electronic means or other media. See 86 Ill. Adm. Code 130. 1935. If the computer software consists of custom computer programs, then the sales of such software may not be taxable retail sales. See Section 130.1935(c). Custom computer programs or software must be prepared to the special order of the customer.

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,

Debra M. Boggess
Associate Council