
Office of Inspector General

Audit Report

**Follow-up Report on the
Surface Transportation Board's User Fees**

Surface Transportation Board

Report Number: CE-1999-059

Date Issued: February 24, 1999





**U.S. Department of
Transportation**

Office of the Secretary
of Transportation

Office of Inspector General

Memorandum

Subject: ACTION: Follow-up Report on the Surface
Transportation Board's User Fees
CE-1999-059

Date: February 24, 1999

From: Lawrence H. Weintrob
Assistant Inspector General for Auditing

Reply to JA-2
Attn of:

To: Chairman
Surface Transportation Board

BACKGROUND AND OBJECTIVE

On November 17, 1998, the Office of Inspector General (OIG) issued an audit report on the Surface Transportation Board's (STB) user fees (report number CE-1999-021). This report identified several areas for improvement in how STB identifies and calculates user fees. The objective of this follow-up review was to determine what corrective actions STB has taken to address our concerns and recommendations. (See Appendix A for a full discussion of the audit scope and methodology.)

STB's mission is to promote commerce by providing a forum for dispute resolution and facilitation of appropriate business transactions between railroads and shippers. STB also adjudicates railroad mergers, abandonments of rail lines, and exemptions from regulations. STB primarily funds the cost of providing these services through appropriations from the General Fund, with the remainder derived from user fees. STB assesses user fees on railroads and shippers to recover the costs of such services as dispute resolutions, railroad mergers, and rail acquisitions. STB's authority to assess user fees is derived from the Independent Offices Appropriations Act of 1952, as revised.

RESULTS-IN-BRIEF

STB has taken several actions in response to the four recommendations in our prior audit report. These actions fully meet the intent of our recommendations and can enhance the Board's management of user fees. The following table summarizes STB's actions in response to each recommendation.

<i>OIG Recommendation</i>	<i>STB Corrective Actions</i>
(1) Implement a cost-effective system for identifying fee-related services and tracking associated costs.	Decided to enhance existing process based on time and motion studies—STB’s methodology for identifying fee-related services and tracking associated costs. In doing so, STB issued Policy Statements 2 and 3 on February 18, 1999, establishing detailed procedures for conducting time and motion studies. STB is also preparing a Notice of Proposed Rulemaking, which will include “ <i>various new proposed fee items to be added to the user fee schedule.</i> ”
(2) Require time and motion studies be performed for all revenue generating fee items within a 5-year.	Issued Policy Statement 4 on February 18, 1999, establishing a revolving 5-year program for updating the Board’s time and motion studies.
(3) Establish criteria for all fee reductions below full cost and ensure that documentation is retained to support all reductions.	Issued Policy Statement 1 on February 18, 1999, citing reasons for setting fees below full cost.
(4) Either update fees 56i and 56iii ¹ to reflect 10 percent increases in the cost of service each year until the fees reflect full cost, or initiate a new proceeding to determine whether such increases are feasible and warranted.	Issued Ex Parte No. 542 (Sub-No. 3) “User Fee Update-1999” on January 27, 1999, increasing fees for 56i and 56iii from 10 to 20 percent of full cost.

The next section discusses STB’s actions in response to our prior report.

***STB HAS ENHANCED PROCESS FOR DETERMINING
THE COST BASIS FOR USER FEES***

The prior audit report included several recommendations aimed at improving STB’s process for determining the cost basis for its fees. Specifically, the report discussed the need to implement a cost-effective system for identifying fee-related services and tracking associated costs—which we noted could take the form of either a full cost accounting system or expansion of existing time and motion studies. If STB elected to continue to use time and motion studies, we also

¹ Fees 56i and 56iii address formal complaints alleging unlawful rates or practices of rail carriers.

recommended that the Board update these studies on a 5-year cycle, as well as maintain supporting documentation (e.g., time sheets).²

In response, STB issued three policy statements aimed at improving their current process involving time and motion studies.³ These include Policy Statement 2 Appropriate Manner for Gathering 1999 User Fee Data; Policy Statement 3 Process for Estimating Costs for Certain Proposed Fee Items; and Policy Statement 4 Establishing the Board's 5-Year Time and Motion Study Program. These policy statements describe STB's process (i.e., worksheets for recording staff hours for selected fee item services) and timeline for conducting time and motion studies. For example, Policy Statement 4 notes that the "*Board has chosen to update 20 percent of its fee or sub-fee items annually. With this program, after 5 years every fee item will have been updated (assuming there is filing activity in each of the fee item categories). In the sixth year, the process will begin all over again, thus guaranteeing that no item's underlying cost data will be more than 5 years old.*" All three policy statements, once fully implemented, will provide STB with a more accurate and timely methodology for determining the Board's current and future fees.

Our report also discussed the need for documented criteria (as required by OMB Circular A-25) supporting the Board's decisions to reduce nine fees below full cost.⁴ In compliance, STB issued Policy Statement 1 User Fees Set At Levels Less Than Full Cost. This statement notes the basis for current fee reductions below full cost, which in most cases involve the application of an administrative fee of \$150. For the remaining fee items, STB already possessed sufficient documentation—through the rulemaking process—to support the reductions. (See Appendix B for a listing of all four STB policy statements.)

STB HAS EXPANDED REVENUE COLLECTION EFFORTS

In our audit, we found that 18 additional items had been identified by STB for possible inclusion in future rulemakings (e.g., assessment of new user fees). Although no action had been taken at the time our report was issued, STB noted in Ex Parte No. 542 (Sub-No. 3), dated January 27, 1999, that the Board "*intends to release a Notice of Proposed Rulemaking (NPR) dealing with various new proposed fee items to be added to the user fee schedule.*" This decision goes on to

² OMB Circular A-25 User Charges states: ". . . Agencies should maintain readily accessible records of the information used to establish charges and the specific methods to determine them."

³ In a written response to our previous audit report, the STB Chairman noted that implementation of a cost accounting system was neither practical nor appropriate at this time; we agree with the Chairman's position.

⁴ Specifically, OMB Circular A-25 requires agencies to establish criteria for determining fees and to maintain records of the information used to reduce fees from full cost.

note that the “*NPR will be forthcoming once time and motion studies for the new items are completed.*” We commend the Board’s efforts at identifying new fee items. Once this process has been completed, we request that STB forward to the OIG a listing of all new fee items.

Our prior audit report also discussed two user fees that STB—in a 1996 decision—had proposed increasing annually by 10 percent of the fully allocated cost until the full cost level was achieved.⁵ In our previous audit, however, we found that STB had not increased these fees by 10 percent increments in 1997 and 1998, resulting in foregone revenues of \$208,100. In response, STB increased the application cost of the two fee items from 10 to 20 percent in Ex Parte No. 542 (Sub-No. 3). This decision, which meets the intent of our recommendation, approximately doubles the two fee items from \$27,000 and \$2,600 in 1998 to \$54,500 and \$5,400⁶ in 1999.

CONCLUSION:

We found STB has been responsive to our concerns and recommendations. In particular, STB has undertaken actions aimed at enhancing its process for determining the cost basis for user fees and expanding its revenue collection efforts. Overall, these actions are sufficient for us to close the four recommendations from our prior audit report. As part of our on-going oversight, however, OIG will monitor STB’s implementation of the policy statements.

#

⁵ In its 1996 decision, STB had tentatively set the two fee items at 10 percent of the fully allocated cost in an effort to lessen the burden to shippers.

⁶ These latter figures represent 20 percent of STB’s 1999 base cost of \$272,789.56 and \$27,065.34 for the two fee items.

SCOPE AND METHODOLOGY

To determine STB's actions in response to the OIG's previous report findings and recommendations, we met with the STB's Chairman; the Director of the Office of Economics, Environmental Analysis, and Administration; and other key personnel involved in the management of user fees. We also reviewed recent decisions and policy statements issued by the Board. The audit was conducted in February 1999.

STB USER FEE POLICY STATEMENTS

**SURFACE TRANSPORTATION BOARD
OFFICE OF ECONOMICS, ENVIRONMENTAL ANALYSIS,
AND ADMINISTRATION**

MEMORANDUM

TO: STB Staff **DATE:** 02/18/99

FROM: Leland L. Gardner
Director

SUBJECT: STB USER FEE POLICY STATEMENT – FOLLOW-UP WORK FOR DOT’S
INSPECTOR GENERAL OFFICE

This memo responds to a DOT’s Inspector General Office (IG) report entitled, “Report on Surface Transportation Board’s User Fees,” issued Nov. 17, 1998. This report requests that the Board provide written documentation relative to certain aspects of its user fee program. In keeping with the IG’s request, four policy statements dealing with different areas of the user fee program have been developed. A list and brief explanation of the four is provided below.

Statement 1 – USER FEES SET AT LEVELS LESS THAN FULL COST

Contents – An explanation of how the Board established fees for new items held at a below full cost (ministerial cost). An explanation of how the Board established below full cost level fees for existing items is also contained in this statement. (1 page)

Statement 2 – APPROPRIATE MANNER FOR GATHERING 1999 USER FEE DATA

Contents – An explanation as to how the Board will gather user fee information on both new and existing fee items during 1999. Includes a user fee cover letter explaining the process and importance of accuracy and copies of two Time & Motion (T&M) Study Forms. Form 1 is a T&M study that captures total hours for each individual working on a particular case or proceeding. Form 2 is a T&M study that provides detailed dates, hours and minutes that each individual spent on a particular case or proceeding. Form 2 details the total hours and minutes contained in Form 1. (6 pages)

STB USER FEE POLICY STATEMENTS

Statement 3 – PROCESS FOR ESTIMATING COSTS FOR CERTAIN PROPOSED FEE ITEMS

Contents – An explanation of how the T&M study costs (direct labor) are being generated for an upcoming User Fee decision dealing with various new fee items. Also includes explanation of how the full costs level will be derived and reference to future follow-up T&M studies for these new fee items. (1 page)

Statement 4 – ESTABLISHING THE BOARD’S 5-YEAR T&M STUDY PROGRAM

Contents – An explanation as to how the Board intends to implement a revolving 5-year T&M study program. The Board indicates that it will update 20% of its fee schedule each year over a 5-year period. Also shown, is a matrix indicating which fee or sub-fee items will be updated in each of the five years. Starting in sixth year the process will be repeated. (1 page)

These policy statements will remain in effect until such time as it is deemed appropriate either to modify or totally change them.

Cc: Chairman Morgan
Vice Chairman Clyburn
Anne Quinlan
Tony Jacobik
David Groves
David Parrish

Attachments (9 pages)

STB USER FEE POLICY STATEMENTS

USER FEES SET AT LEVELS LESS THAN FULL COST

New Fee Items – the Board issued a Notice of Proposed Rulemaking (NPR) in 1996, which in part, proposed fees for various items based on cost studies. The Board received many comments relative to the se proposed new fee items, with many commentors indicating that if the Board established fees at the levels proposed, it would have a chilling effect on filings of these types.¹

After considering the many comments received, staff proposed and the Board voted to adopt a ministerial fee for six new fee items. The fee level established (\$150) was comparable to the cost of filing documents with the court system. Thus, the ministerial activities associated with each of the items was set at a fee of \$150 in the 996 Final decision.

In the future, the Board will conduct T&M Studies to substantiate the fee level necessary to collect ministerial administrative costs for these type items.

Existing Fee Items – In the 1996 NPR the Board also proposed significant increases to various existing fee items based on updated cost studies. Three of those items² generated critical comments similar to those for the new items discussed above. Commentors were extremely upset with the increased level of fees proposed for these three existing items. After due consideration by the Board, it was decided to leave these items at their existing fee levels. Therefore, in the Board’s 1996 Final decision the fees for the three items were set at their 1995 Update levels.

In the future, any new or existing fee item held at a level below full cost but above a ministerial cost will be justified on a case-by-case basis (per rulemaking).

¹ The six items are: (1) Trails use requests (Item #27); (2) Amtrak conveyance proceedings (Item #47); (3) Amtrak compensation proceedings (Item #4); (4) Labor arbitration proceedings (Item #60); (5) Appeals to STB decisions and petitions to revoke an exemption (Item #61); and (6) Motor carrier undercharge proceedings (Item #62).

² The three items are: (1) Feeder line acquisition program (Item #13); (2) Petition for declaratory order involving a dispute over an existing rate or practice (Item #58I); and (3) All other petitions for declaratory order (Item #58ii).

STB USER FEE POLICY STATEMENTS

APPROPRIATE MANNER FOR GATHERING 1999 USER FEE DATA

For all newly filed cases/proceedings (either new or existing fee items) the Board includes in its 1999 User Fee Study Program, a consistent process shall be followed to insure that the Board obtains data on these cases/proceedings that are as accurate as possible. The total time spent on a case/proceeding will be reflected on the Board's User Fee Task Force Form 1 (1999). Total item for each involved employee in a case/proceeding will be shown separately on Form 1.

Form 1 will establish the cost basis (direct labor) for updating existing fee items or creating new fee items. Details regarding the hours and minutes spent on a particular case/proceeding, by an individual employee, will be contained in the Board's User Fee Task Force Form 2 (1999). Each individual involved in the case/proceeding will be required to complete Form 2 to support the accuracy of the total hours and total minutes reflected on Form 1.

All completed User Fee Task Force Forms 1 and 2 will be retained (filed) by the Board for at least 5 years or until such time as new updated direct labor costs are utilized to revise a particular fee or sub-fee item.

Attached are blank copies of the Board's User Fee Task Force's Format 1 and 2 along with a cover letter explaining the importance of the data. Instructions explaining how to and who should complete the various blocks are on the reverse side of Form 2. Form 2 instructions are located at the bottom of the first page.

The Board will use the two-Form procedure to complete user fee cost updating until such time as it is deemed appropriate to either modify existing procedures or adopt a new procedure.

Attachments (3)

SURFACE TRANSPORTATION BOARD

MEMORANDUM

TO: _____ DATE: _____
LEAD OFFICE

FROM: OFFICE OF THE SECRETARY

SUBJECT: 1999 USER FEE STUDY

DOCKET #	FEE ITEM TYPE (DESCRIPTION)

The subject docket has been selected for study by the 1999 User Fee Task Force.

It is extremely important that we accurately capture the time devoted by and the pay level of each person assigned to work on the docket. As LEAD OFFICE assigned to the proceeding, it is the responsibility of your Office to record the effort devoted by your staff AND ALSO to obtain data from other Offices throughout the Board from whom you request input, including review.

The Office of the Secretary (OS) has already completed the applicable portions of the attached Time & Motion Study Form 1. OS also filled out a Time & Motion Study Form 2 which details the exact dates and times this proceeding was worked on. Your Office is responsible for completing the remainder of Form 1. In addition, you are to transmit blank copies of Forms 1 and 2 to other offices involved in the docket for their independent completion. More detailed information is contained on the reverse side of Time and Motion Study Form 1. Form 2 also contains detailed instructions.

When you send copied of the two Forms to another Office, please be sure to include a copy of this memorandum. Thank you for your efforts in this matter.

Questions regarding use or applicability of the two Forms should be directed to one of the following User Fee Task Force members:

Anne Quinlan – Room 705	565-1625
David Groves – Room 522	565-1551
David Parrish – Room 889	565-1715

Attachment

Cc: User Fee Task Force – Room 889 (David Parrish – x1715)

THE DOCKET INDICATED BELOW HAS BEEN DESIGNATED FOR STUDY BY THE USER FEE TASK FORCE. IT IS IMPORTANT THAT THE DATA REQUESTED BE ACCURATELY CAPTURED AND REPORTED. PLEASE REVIEW THE DETAILED INSTRUCTIONS ON THE REVERSE.

**USER FEE PROGRAM
ITEM AND MOTION STUDY FORM 1**

DOCKET NO: _____ PERSON ASSIGNED _____ 1
 LEAD OFFICE: _____ CASE IN LEAD OFFICE: * _____ 2
 DATE FORWARDED: _____ 3

<u>JOB CATEGORY</u>		Person 1	Person 2	Person 3	
Secretary – Case Control	hours/mins**				6
	grade/step				7
Attorneys/Paralegals	hours/mins**				8
	grade/step				9
Support Staff	hours/mins**				10
	grade/step				11
Analysts	hours/mins**				14
	grade/step				15
Environmentalists	hours/mins**				18
	grade/step				19
Economists	hours/mins**				22
	grade/step				23
Tariff Examiners	hours/mins**				26
	grade/step				27
Other Professionals	hours/mins**				30
	grade/step				31
Review	hours/mins**				34
	grade/step				35

FEDERAL REGISTER _____ 38
 PUBLICATION DATE: _____ 39
 PUBLICATION CHARGE: _____ 44
 _____ 45

TRANSMITTAL RECORD: _____ ***

	Transmittal Date		Number of Forms		
Proceedings					47
General Council					***
Economic & Environmental					***
Compliance & Enforcement					48

*This entry to be filled in by LEAD OFFICE
 **Report minutes in 5-minute increments

This form is intended to capture the time spent by each person (other than “overhead positions” as discussed below) involved in a designated proceeding. To properly determine the appropriate fee to charge for this particular type of proceeding, Form 1 also captures the grade and step of each person. Merit pay (GM) employees should use the GS grade and step that most nearly represents their actual salary.

The right-hand column of Form 1 indicates line designations which will be referred to herein (lines designated with “xxx” should also be completed).

LINES 1 THROUGH 7 - to be completed by the Office of the Secretary. Completed Forms 1 and 2 from the Office of the Secretary along with blank copies of Forms 1 and 2 should then be submitted to the LEAD OFFICE (as indicated on line 2).

LINES 10 THROUGH 39 – to be completed separately by each Office involved in this proceeding (including the LEAD OFFICE).

“PERSON” DATA

- (1) Under “Person” headings, the first block should contain the “Hours” and the second contain the “Minutes” (please report in 5-minute increments) spent on a case. Only time sent by persons at the Section Level is to be reported on the Form.

“PERSON” v. “OVERHEAD” POSITIONS

- (2) Certain work involved in a proceeding is designated as “overhead” and should not be report on the Form. **EXCLUDE** from the Form time spent by “overhead” individuals, who are defined as staff assigned to a Director’s Office, e.g. Directory, Deputy Director, Special Assistant to the Directory, and the Director’s administrative staff.
- (3) The term “Support Staff” includes Secretarial or Clerical staff. This Job Category was established to minimize Job Category reporting.
- (4) On occasions when an Office has more than three persons within a given job category working on a proceeding that Office should photocopy the Form, staple it to the first Form, write “CONTINUATION PAGE” at the top of the second From and use it for the additional reporting.

LINES 47 THROUGH 48 – The LEAD OFFICE should photocopy a sufficient number of Forms 1 and 2 to accompany each request for input on a case transmitted to other Offices throughout the Board. For example, if the LEAD OFFICE were to request the Office of Economics and Environmental Analysis to provide cost, financial and environmental analyses in a case, then the request for input submitted to the Office of Economics and Environmental Analysis would be accompanied by three copies of each TIME & MOTION STUDY FORMS 1 and 2, as well as a copy of the memorandum designating the case as one being studied by the User Fee Task Force.

Please note that only the Office of the Secretary and the Offices listed on lines 47 through 48 will be involved in a study. Offices not listed do not participate in a given study.

Each Office working a case should return completed Forms 1 and 2 to the LEAD OFFICE when their work on the proceeding is completed. All completed Forms 1 and 2 are to stay in the LEAD OFFICE until a decision on the merits has been cleared for service. At that point the LEAD OFFICE IS RESPONSIBLE FOR SUBMITTING ALL COMPLETED TIME & MOTION STUDY FORMS 1 and 2 associated with the designated proceeding to the USER FEE TASK FORCE, David Parrish – Room 889.

THIS DOCKET INDICATED BELOW HAS BEEN DESIGNATED FOR STUDY BY THE USER FEE TASK FORCE. IT IS IMPORTANT THAT THE DATA REQUESTED BE ACCURATELY CAPTURED AND REPORTED. PLEASE REVIEW THE DETAILED INSTRUCTIONS AT THE BOTTOM OF THIS FORM.

**USER FEE PROGRAM
TIME AND MOTION STUDY FORM 2**

DOCKET NO. -----
 TYPE OF CASE -----
 OFFICE -----
 EMPLOYEE -----
 GRADE/STEP -----
 DATE ASSIGNED -----

(1)	(2)	(3)
Date	Hours	Minutes
SUB-TOTAL*		

* If you spend more than nine days on this case go to page 2 (continuation) of this Form.

Instructions: To support the total hours and minutes shown for this employee on the User Fee T&M Form 1, please provide necessary detail above. For each date you work on this case put the date (MM/DD/YR) in column (1); put the number of hours worked during this date in column (2); and place the number of minutes (in five minute increments) worked during this date in column (3). This procedure should be repeated until the case work is completed. When completed, total the hours and minutes above or if more than nine days, total at the bottom of next page (**Grand Total**) and place those totals in the appropriate block of T&M Form 1.

Questions regarding use or applicability of this Form should be directed to one of the following User Fee Task Force members:

- Anne Quinlan - Room 705 565-1652
- David Groves - Room 522 565-1551
- David Parrish - Room 889 565-1715

STB USER FEE POLICY STATEMENT 3

PROCESS FOR ESTIMATING COSTS FOR CERTAIN PROPOSED FEE ITEMS

Several proposed fee items address work done in connection with specific types of filings that require individual processing and decision making. Costs associated with these types of filings were established as follows.

To arrive at direct costs for work done by professional staff the Board's case tracking database was queried to identify the specific decisions disposing of these types of filings, and the decision drafters. Only decisions served after January 1, 1997, were included in the study. Copies of the decisions at issue, along with Time and Motion Study Sheets, were given to decision drafters, who were asked to recollect to the best of their ability the amount of time they spent disposing of the matter, including studying the filing and related filings, consulting with advisors, researching issues, attending meetings and drafting and revising the decision. Drafters entered the time spent on the matter and current grade and step information and identified the person who reviewed the draft. Reviewers were asked to recall to the best of their ability the amount of time they spent reviewing the matter and to enter that time, and current grade and step information, on the Time and Motion Study sheet. Review performed by overhead staff was not included in the study because it would result in double counting of costs for that person.

To arrive at direct costs for work done by administrative staff the case tracking database and the decisions themselves were reviewed to determine whether decisions were based on a single filing or more than one filing. Five minutes of processing time by Office of the Secretary staff was attributed to each filing related to a matter and entered onto the Time and Motion Study sheet. Current grade and step information was entered on an alternating basis to divide the work evenly between the two staff processing filings in the Office of the Secretary.

Time and Motion Study sheets were forwarded for cost analysis.

The direct labor achieved from the Time and Motion Study estimates will be entered into the Board's User Fee formula for the 1999 update so that the full cost of handling these types of filings can be determined. The formula includes application of government fringes (retirement, FICA, leave, etc.), operations overhead, office overhead, Board overhead and, where appropriate, Federal Register publication costs.

The Board will conduct follow-up time and motion studies to capture actual direct labor costs for these fee items. These studies will be used to determine whether fees based on recollected estimates should be adjusted.

STB USER FEE POLICY STATEMENT 4

ESTABLISHING THE BOARD'S 5-YEAR T&M STUDY PROGRAM

In response to the Inspector General Office's recommendation, the Board is establishing a revolving 5-year T&M study program. This program is designed to attempt to update the underlying cost data (direct labor) for all of the Board's user fee items so that no one item's underlying cost data is more than five years old. After consideration of the overall 5-year approach, the Board has chosen to update 20% of its fee or sub-fee items annually. With this program, after five years every fee item will have been updated (assuming there is filing activity in each of the fee item categories). In the sixth year the process will begin all over again, thus, guaranteeing that no item's underlying cost data will be more than five years old.

Board staff have reviewed the entire user fee schedule and determined a reasonable 5-year schedule program. Listed below, in matrix form, is the Board's 5-year plan for user fee updating. The matrix indicates the fee or sub-fee item number(s) to be updated by year.

All new fee items based on direct labor estimates and contained in the Board's upcoming user fee decision will be studied for actual labor times, starting immediately.

YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
FEE ITEM 1	FEE ITEM 2	FEE ITEM 11i	FEE ITEM 12i	FEE ITEM 12i
FEE ITEM 36	FEE ITEM 3	FEE ITEM 14i	FEE ITEM 12ii	FEE ITEM 15
FEE ITEM 38i	FEE ITEM 4i	FEE ITEM 21i	FEE ITEM 13	FEE ITEM 24
FEE ITEM 38ii	FEE ITEM 4ii	FEE ITEM 21ii	FEE ITEM 14i	FEE ITEM 25
FEE ITEM 38iii	FEE ITEM 5	FEE ITEM 38iv	FEE ITEM 14ii	FEE ITEM 26
FEE ITEM 38v	FEE ITEM 11i	FEE ITEM 39iv	FEE ITEM 21i	FEE ITEM 27
FEE ITEM 38vi	FEE ITEM 11ii	FEE ITEM 40iv	FEE ITEM 4i	FEE ITEM 41vi
FEE ITEM 39i	FEE ITEM 22	FEE ITEM 41iv	FEE ITEM 8i	FEE ITEM 42
FEE ITEM 39ii	FEE ITEM 23	FEE ITEM 47	FEE ITEM 8ii	FEE ITEM 56i
FEE ITEM 39iii	FEE ITEM 37	FEE ITEM 78i	FEE ITEM 87ii	FEE ITEM 56ii
FEE ITEM 39v	FEE ITEM 43	FEE ITEM 78ii	FEE ITEM 87ii	FEE ITEM 56iii
FEE ITEM 39vi	FEE ITEM 44i	FEE ITEM 79i	FEE ITEM 87iv	FEE ITEM 58i
FEE ITEM 40i	FEE ITEM 44ii	FEE ITEM 81i	FEE ITEM 87v	FEE ITEM 58ii
FEE ITEM 40ii	FEE ITEM 45	FEE ITEM 85	FEE ITEM 98i	FEE ITEM 60
FEE ITEM 40iii	FEE ITEM 57	FEE ITEM 86	FEE ITEM 98ii	FEE ITEM 61
FEE ITEM 40v	FEE ITEM 59	FEE ITEM 96	FEE ITEM 100i	FEE ITEM 62
FEE ITEM 40vi	FEE ITEM 76	FEE ITEM 97	FEE ITEM 100ii	FEE ITEM 101i
FEE ITEM 41i	FEE ITEM 77	FEE ITEM 99i	FEE ITEM 100iii	FEE ITEM 101ii
FEE ITEM 41ii	FEE ITEM 79ii	FEE ITEM 102	FEE ITEM 100iv	FEE ITEM 101iii
FEE ITEM 41iii	FEE ITEM 80	FEE ITEM 103	FEE ITEM 100v	FEE ITEM 101iv
FEE ITEM 41v	FEE ITEM 81ii	FEE ITEM 104	FEE ITEM 100vi	FEE ITEM 101v
FEE ITEM 46	FEE ITEM 84	FEE ITEM 105	FEE ITEM 100vii	FEE ITEM 101vi
FEE ITEM 83	FEE ITEM 99i	FEE ITEM 106		