S T A T E O F M I C H I G A N

BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION

* * * * *

In the matter of the application of **THE DETROIT EDISON COMPANY** for a financing order.	))))	Case No. U-12478

At the September 23, 2008 meeting of the Michigan Public Service Commission in Lansing, Michigan.

PRESENT: Hon. Orjiakor N. Isiogu, Chairman
Hon. Monica Martinez, Commissioner
Hon. Steven A. Transeth, Commissioner

ORDER APPROVING SETTLEMENT AGREEMENT

On March 19, 2008, The Detroit Edison Company (Detroit Edison) filed an application, together with supporting testimony and exhibits, seeking approval of a revised method for calculating the Securitization Bond tax charge (SB tax charge) that incorporates the Michigan Business Tax (MBT) in the SB tax charge; a revised SB tax charge of 1.38 mills per kilowatt hour effective with the issuance of this order for the current bond year commencing March 1, 2008; and Commission approval that all future SB tax charge routine true-ups also incorporate the MBT as a component in the SB tax charge. This request was made as part of a non-routine true-up.

A prehearing conference was held on May 1, 2008 before Administrative Law Judge Daniel E. Nickerson, Jr. Detroit Edison, the Commission Staff, and Attorney General Michael A. Cox participated in the proceedings. Subsequently, the parties submitted a settlement agreement resolving all the issues in the case.

Under the terms of the settlement agreement, attached as Exhibit A, the parties recommend that the Commission:

1) Approve a revised method for calculating the SB tax charge that incorporates the MBT in the SB tax charge as set forth in Appendix A of the settlement agreement;

2) Authorize a revised SB tax charge of 1.38 mills effective with the issuance of this order for the current bond year commencing March 1, 2008;

3) Order that all future SB tax charge routine true-ups also incorporate the MBT as a component in the SB tax charge; and

4) Order that the MBT expense prior to March 1, 2008 not be reflected in the calculation of SB tax charge to take effect on March 1, 2009 or thereafter.

The Commission finds that the settlement is reasonable and in the public interest and should therefore be approved.

THEREFORE, IT IS ORDERED that:

A. The settlement agreement, attached as Exhibit A, is approved.

B. A revised Securitization Bond Tax Charge of 1.38 mills per kilowatt hour is authorized effective on the date of this order and shall be charged for the current bond year commencing March 1, 2008.

C. All future Securitization Bond Tax Charge routine true-ups shall incorporate the Michigan Business Tax as a part of the Securitization Bond Tax Charge.

D. The Michigan Business Tax expenses incurred prior to March 1, 2008 shall not be included in the calculation of the Securitization Bond Tax Charge to take effect on March 1, 2009.

The Commission reserves jurisdiction and may issue further orders as necessary.

Any party desiring to appeal this order must do so in the appropriate court within 30 days after issuance and notice of this order, under MCL 462.26.

MICHIGAN PUBLIC SERVICE COMMISSION

Orjiakor N. Isiogu, Chairman

Monica Martinez, Commissioner

Steven A. Transeth, Commissioner

By its action of September 23, 2008.

Mary Jo Kunkle, Executive Secretary

EXHIBIT A

STATE OF MICHIGAN

BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION

In the matter of the application of	)	
THE DETROIT EDISON COMPANY	)	Case No. U-12478
for a financing order.	)	(Non-Routine True-Up)

SETTLEMENT AGREEMENT

As provided in Section 78 of the Administrative Procedures Act of 1969 ("APA"), as amended, MCL 24.278, and Rule 333 of the Commission's Rules of Practice and Procedure, 2000 AC, R 460.17333, The Detroit Edison Company ("Company"), Attorney General Michael A. Cox ("AG") and the Michigan Public Service Commission Staff ("Staff") (hereafter, collectively referred to as the "Parties") agree as follows:

1. On March 19, 2008, the Company filed its "Request for a Non-Routine True-Up" of its Securitization Bond Charge (SB Charge) and Securitization Bond Tax Charge (SB Tax Charge), together with the supporting testimony and exhibits of Raymond G. Seidl. The Company requested the Michigan Public Service Commission ("Commission') to approve a revised methodology for calculating the SB Tax Charge to incorporate the Michigan Business Tax (MBT), to revise the SB Tax Charge to 1.38 mills effective with the issuance of this order for the current bond year commencing March 1, 2008; and to provide that all future SB Tax Charge routine true-ups also incorporate the effects of the MBT as a component in the SB Tax Charge.

2. On April 1, 2008, the Commission's Executive Secretary issued a notice of hearing that directed the Company to mail a copy of the notice to all cities, incorporated villages, townships and counties in its electric service territory and to publish the substance of the notice

of hearing in daily newspapers of general circulation throughout the Company’s electric service territory. The Company filed the required affidavits of mailing and proofs of publication with the Commission on April 29, 2008.

3. On May 1, 2008, Administrative Law Judge Daniel E. Nickerson, Jr. presided over a prehearing conference. The Company and Staff participated in the proceeding. The AG petition to intervene was granted.

4. Subsequent to the prehearing conference the Parties engaged in settlement discussions. As a result of these settlement discussions the Parties have entered into full settlement of this case. For purposes of settling the issues in this case and subject to the acceptance and approval of the Commission without modification, the undersigned Parties agree that the Commission should:

a. approve the Company's proposed methodology for calculating the SB Tax Charge to incorporate the MBT in the SB Tax Charge as stated in Appendix A;

b. authorize a revised SB Tax Charge of 1.38 mills effective with the issuance of this order for the current bond year commencing March 1, 2008;

c. order that all future SB Tax Charge routine true-ups shall incorporate the MBT as a component in the SB Tax Charge; and

d. order that the MBT expense prior to March 1, 2008 shall not be reflected in the calculation of SB Tax Charge to take effect on March 1, 2009 or thereafter.

5. This Settlement Agreement has been made for the sole and express purpose of reaching a compromise among the positions of the signatories, without prejudice to their rights to take new or different positions in other proceedings in this or any other jurisdiction. All offers of settlement and discussions relating to this Settlement Agreement shall be considered privileged under MRE 408. If the Commission approves this Settlement Agreement without modification, neither the parties to this settlement Agreement nor the Commission shall make any reference to or use this Settlement Agreement or the order approving it as a reason, authority, rationale, or example for taking any action or position or making any subsequent decision in any other case or proceeding in this or any other jurisdiction, or as an admission against the interest of any signatory in any other case or proceeding in this or any other jurisdiction; provided however, such references or use may be made to enforce the Settlement Agreement and order.

6. This Settlement Agreement represents resolution by the Parties of the entire captioned proceeding. A party's signature on this Settlement Agreement does not constitute a waiver of that party's right to take a different position with respect to the issues addressed in this Settlement Agreement in any future proceeding in this or any other jurisdiction.

7. This Settlement Agreement is reasonable and in the public interest, and will reduce the time and expense of the Commission, its Staff, Detroit Edison and the AG in this proceeding. So long as the Commission approves this order without modification, the Parties waive any rights under Section 81 of 1969 PA 306, as amended and agree not to appeal or otherwise contest a Commission order approving this Settlement Agreement.

8. This Settlement Agreement is not severable. Each provision of the Settlement Agreement is dependent upon all other provisions of this Settlement Agreement. Failure to

comply with any provision of this Settlement Agreement constitutes failure to comply with the entire Settlement Agreement.

9. This Settlement Agreement may be executed in any number of counterparts, each considered an original, and all counterparts that are executed shall have the same effect as if they were the same instrument.

MICHIGAN PUBLIC SERVICE COMMISSION STAFF	**THE DETROIT EDISON COMPANY**
By:______________________________ Robin E. Dillard (P71230) Assistant Attorney General Public Service Division 6545 Mercantile Way, Suite 15 Lansing, Michigan 48911	By:____________________________ Bruce R. Maters (P28080) Attorney for the Company 2000 Second Avenue, WCB 688 Detroit, Michigan 48226
Dated:___________________, 2008	Dated:___________________, 2008

ATTORNEY GENERAL MICHAEL A. COX

By:______________________________
Donald E. Erickson (P13212)
Assistant Attorney General
Tobacco and Special Litigation Division
Seventh Floor Williams Building
525 W. Ottawa St. r
P.O. Box 30212
Lansing, Michigan 48909

Dated:___________________, 2008

In the matter of the application of	)	
THE DETROIT EDISON COMPANY	)	Case No. U-12478
for a financing order.	)	(Non-Routine True-Up)

Settlement
Appendix A

Exhibit A-1 – 2 pages
Exhibit A-3 – 2 pages

Michigan Public Service Commission
The Detroit Edison Company
Securitization Bond Charges
March 1, 2008 through February 28, 2009

Case No.: U-12478 (Non-Routine)
Exhibit No.: A-1

Witness: R. G. Seidl

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)
		Jan 14, 2008 Routine True-Up Adjustment Filing			Non-Routine True-Up Adjustment Request		
			Current Factors Billed thru Feb 29, 2008	Factors Billed Starting March 1, 2008		Current Factors Billed thru Feb 29, 2008	Factors Billed Starting March 1, 2008
1	**SECURITIZATION BOND CHARGE**						
2	**Forecast Period Securitization Bonds Costs**						
3	Principal Payment	127,204,946			127,204,946		
4	Interest Charges	70,153,150			70,153,150		
5	Servicing, Administrative and Professional Fees	1,260,100			1,260,100		
6	Over-collateralization Fee	625,000			625,000		
7	Less: Forecasted Investment Income	(2,416,158)			(2,416,158)		
8	Total Forecast Period Securitization Bond Charges (Lines 3 to 7)	196,827,037			196,827,037		
9	**True-up for Prior Period**						
10	Prior period actual Securitization Bond Charge requirements						
11	Principal Payment	114,378,881			114,378,881		
12	Interest Charges	77,133,252			77,133,252		
13	Servicing, Administrative and Professional Fees	1,301,851			1,301,851		
14	Over-collateralization Fee	625,000			625,000		
15	Prior period (over)under collections	(9,293,957)			(9,293,957)		
16	Total prior period actual Securitization Bond Charge						
17	requirements (Lines 11 to 15)	184,145,026			184,145,026		
18	Prior period actual daily cash transfers and interest income						
19	Daily cash receipts transferred to Trustee	189,310,323			189,310,323		
20	Investment Income on Subaccounts	3,793,481			3,793,481		
21	Total prior period actual daily cash transfers and						
22	investment income (Lines 19 + 20)	193,103,804			193,103,804		
23	(Over)Under collections of prior period Securitization Bond						
24	Charge requirements (Lines 17 - 22)	(8,958,778)			(8,958,778)		
25							
26	Total Securitization Bond Charge Obiligation to be collected						
27	during the forecast period (Lines 8 + 24)	187,868,260	21,725,071	166,143,189	187,868,260	21,725,071	166,143,189
28							
29	Forecasted kWh sales (adjusted for uncollectibles)	50,779,331,233	5,935,811,767	44,843,519,467	50,779,331,233	5,935,811,767	44,843,519,467
30							
31	**Securitization Bond Charge** (mills per kWh) (Lines 27 ÷ 29)		**3.66**	**3.71**		**3.66**	**3.71**
32							

Michigan Public Service Commission
The Detroit Edison Company
Securitization Bond Charges
March 1, 2008 through February 28, 2009

Case No.: U-12478 (Non-Routine)
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Witness: R. G. Seidl

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)
		Jan 14, 2008 Routine True-Up Adjustment Filing			Non-Routine True-Up Adjustment Request		
			Current Factors Billed thru Feb 29, 2008	**Factors Billed Starting March 1, 2008**		**Current Factors Billed thru Feb 29, 2008**	**Factors Billed Starting March 1, 2008**
33	**SECURITIZATION BOND TAX CHARGE**						
34	**Forecast Period Tax Requirement**						
35	Michigan Business Income Tax				9,386,728		
36	Modified Gross Receipts Tax				2,218,954		
37	Less: MSBT embedded in base rates [1]				(4,935,897)		
38	Federal Income Tax	68,494,971			64,903,548		
39	Total Forecasted Tax Requirements (Lines 35 thru 38)	68,494,971			71,573,334		
40							
41	**True-up for Prior Period**						
42	Prior period actual Securitization Bond Tax Charge requirements	61,588,628			61,588,628		
43	Prior period actual Securitization Bond Tax Charge revenue	61,931,437			61,931,437		
44	Prior period (over)under collections	(2,312,821)			(2,312,821)		
45	(Over)Under collections of prior period Securitization Bond						
46	Tax Charge requirements (Lines 42 - 43 + 44)	(2,655,629)			(2,655,629)		
47							
48	Total Securitization Bond Tax Charge Obiligation to be collected						
49	during the forecast period (Lines 39 + 46)	65,839,342	7,182,332	58,657,010	68,917,705	7,182,332	61,735,372
50							
51	Forecasted kWh sales (adjusted for uncollectibles)	50,779,331,233	5,935,811,767	44,843,519,467	50,779,331,233	5,935,811,767	44,843,519,467
52							
53	**Securitization Bond Tax Charge** (mills per kWh) (Lines 49 ÷ 51)		**1.21**	**1.31**		**1.21**	**1.38**
54							
55	**TOTAL SECURITIZATION BOND CHARGES in Forecast Period**						
56	(mills per kWh) (Lines 31 + 53)		**4.87**	**5.02**		**4.87**	**5.09**

[1] MSBT offset will continue until final order in Case No. U-15244. Depending upon the resolution in Case No. U-15244, MSBT offset may or may not continue.

Michigan Public Service Commission
The Detroit Edison Company
Proposed Securitization Bond Tax Charge Commencing 3/1/08 of 1.38 mills

Case No.: U-12478 (Non-Routine)
Exhibit No.: A-3

Witness: R. G. Seidl

Line No.	(a)		(b) Mar-08	(c) Apr-08	(d) May-08	(e) Jun-08	(f) Jul-08	(g) Aug-08	(h) Sep-08	(i) Oct-08	(j) Nov-08	(k) Dec-08	(l) Jan-09	(m) Feb-09	(n) 12 Months Ending 2/28/09
1	Sales Billed (MWh)		2,090,706	1,955,563	2,103,020	1,935,474	2,052,531	2,261,420	2,491,578	2,455,058	2,098,673	2,064,105	1,992,302	2,171,628	
2	Securitization Bond Tax Charge		1.21	1.21	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	
3	Securitization Bond Tax Charge Revenue		2,529,755	2,366,231	2,902,167	2,670,954	2,832,492	3,120,760	3,438,378	3,387,980	2,896,169	2,848,465	2,749,377	2,996,847	
4	1 - Uncollectible Factor		0.989	0.989	0.989	0.989	0.989	0.989	0.989	0.989	0.989	0.989	0.989	0.989	
5	Cash Remitted First ½ of month		2,501,927	2,340,202	2,870,244	2,641,573	2,801,335	3,086,431	3,400,556	3,350,712	2,864,311	2,817,132	2,719,134	2,963,881	
6															
7	Sales Billed (MWh)		1,955,563	2,103,020	1,935,474	2,052,531	2,261,420	2,491,578	2,455,058	2,098,673	2,064,105	1,992,302	2,171,628	2,090,706	
8	Securitization Bond Tax Charge		1.21	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	1.38	
9	Securitization Bond Tax Charge Revenue		2,366,231	2,902,167	2,670,954	2,832,492	3,120,760	3,438,378	3,387,980	2,896,169	2,848,465	2,749,377	2,996,847	2,885,175	
10	1 - Uncollectible Factor		0.989	0.989	0.989	0.989	0.989	0.989	0.989	0.989	0.989	0.989	0.989	0.989	
11	Cash Remitted Last ½ of month		2,340,202	2,870,244	2,641,573	2,801,335	3,086,431	3,400,556	3,350,712	2,864,311	2,817,132	2,719,134	2,963,881	2,853,438	
12															
13	Cash Remitted First ½ of month		2,501,927	2,340,202	2,870,244	2,641,573	2,801,335	3,086,431	3,400,556	3,350,712	2,864,311	2,817,132	2,719,134	2,963,881	
14	Cash Remitted Last ½ of month		2,340,202	2,870,244	2,641,573	2,801,335	3,086,431	3,400,556	3,350,712	2,864,311	2,817,132	2,719,134	2,963,881	2,853,438	
15	Daily Cash		4,842,130	5,210,446	5,511,817	5,442,908	5,887,766	6,486,987	6,751,268	6,215,023	5,681,442	5,536,266	5,683,016	5,817,319	
16															
17															
18	**Cash Receipts**														
19	Daily Cash Transfers to DECo		4,842,130	5,210,446	5,511,817	5,442,908	5,887,766	6,486,987	6,751,268	6,215,023	5,681,442	5,536,266	5,683,016	5,817,319	69,066,389
20	Total Cash Receipts		4,842,130	5,210,446	5,511,817	5,442,908	5,887,766	6,486,987	6,751,268	6,215,023	5,681,442	5,536,266	5,683,016	5,817,319	69,066,389
21															
22	**Cash Disbursements**														
23	Michigan Business Income Tax							4,495,289						4,891,440	9,386,728
24	Modified Gross Receipts Tax							1,083,365						1,135,589	2,218,954
25	Less: MSBT embedded in base rates							(2,409,303)						(2,526,594)	(4,935,897)
26	Federal Tax Liability							30,128,019						34,775,528	64,903,548
27	Total Cash Disbursements		0	0	0	0	0	33,297,371	0	0	0	0	0	38,275,963	71,573,334
28															
29	Net Available Cash	2,655,629	7,497,759	12,708,205	18,220,022	23,662,930	29,550,696	2,740,313	9,491,582	15,706,605	21,388,047	26,924,313	32,607,329	148,684	
30															
31															
32	Federal Tax Liability Calculation														
33	Securitizaton Bond Principal							59,121,387						68,083,559	127,204,946
34	Michigan Business Income Tax							(4,495,289)						(4,891,440)	(9,386,728)
35	Modified Gross Receipts Tax							(1,083,365)						(1,135,589)	(2,218,954)
36	MSBT embedded in base rates [(1)]							2,409,303						2,526,594	4,935,897
37	Federal Taxable Income							55,952,036						64,583,124	120,535,160
38	Federal Tax Rate							35%						35%	35%
39								19,583,213						22,604,093	42,187,306
40	Revenue Conversion Factor							65%						65%	65%
41	Federal Tax Revenue Requirement							30,128,019						34,775,528	64,903,548

[(1)] MSBT offset will continue until final order in Case No. U-15244. Depending upon the resolution in Case No. U-15244, MSBT offset may or may not continue.

Michigan Public Service Commission
The Detroit Edison Company
Proposed Securitization Bond Tax Charge Commencing 3/1/08 of 1.38 mills

Case No.: U-12478 (Non-Routine)
Exhibit No.: A-3

Witness: R. G. Seidl

Line No.	(a)	(b) Mar-08	(c) Apr-08	(d) May-08	(e) Jun-08	(f) Jul-08	(g) Aug-08	(h) Sep-08	(i) Oct-08	(j) Nov-08	(k) Dec-08	(l) Jan-09	(m) Feb-09	(n) 12 Months Ending 2/28/09
1	**Bond Surcharge Revenue**													
2	'Revenue' First ½ of month	7,651,985	7,157,360	7,802,204	7,180,607	7,614,889	8,389,869	9,243,756	9,108,265	7,786,077	7,657,829	7,391,442	8,056,740	
3	'Revenue' Last ½ of month	7,157,360	7,802,204	7,180,607	7,614,889	8,389,869	9,243,756	9,108,265	7,786,077	7,657,829	7,391,442	8,056,740	7,756,520	
4	Total Bond Surcharge Revenue	14,809,345	14,959,564	14,982,811	14,795,497	16,004,758	17,633,625	18,352,022	16,894,342	15,443,906	15,049,271	15,448,182	15,813,260	
5														
6	Accum. Total Bond Scg Revenue	14,809,345	29,768,908	44,751,719	59,547,216	75,551,974	93,185,598	18,352,022	35,246,364	50,690,269	65,739,540	81,187,722	97,000,982	
7														
8	**Bond Tax Surcharge Revenue**													
9	'Revenue' First ½ of month	2,501,927	2,340,202	2,870,244	2,641,573	2,801,335	3,086,431	3,400,556	3,350,712	2,864,311	2,817,132	2,719,134	2,963,881	
10	'Revenue' Last ½ of month	2,340,202	2,870,244	2,641,573	2,801,335	3,086,431	3,400,556	3,350,712	2,864,311	2,817,132	2,719,134	2,963,881	2,853,438	
11	Total Bond Tax Surcharge Revenue	4,842,130	5,210,446	5,511,817	5,442,908	5,887,766	6,486,987	6,751,268	6,215,023	5,681,442	5,536,266	5,683,016	5,817,319	
12														
13	Accum. Total Bond Tax Scg Revenue	4,842,130	10,052,576	15,564,392	21,007,301	26,895,067	33,382,055	6,751,268	12,966,292	18,647,734	24,184,000	29,867,015	35,684,334	
14														
15	**Investment Income**													
16	Monthly Investment Income	73,613	122,605	172,222	222,190	271,684	325,329	65,606	126,303	182,396	233,895	284,265	336,051	
17	Accum. Investment Income	73,613	196,217	368,440	590,629	862,313	1,187,642	65,606	191,908	374,305	608,200	892,465	1,228,516	
18														
19	**Michigan Business Income Tax**													
20	Bond Surcharge Revenue						93,185,598						97,000,982	190,186,581
21	Bond Tax Surcharge Revenue						33,382,055						35,684,334	69,066,389
22	Accum. Investment Income						1,187,642						1,228,516	2,416,158
23	Total Revenue						127,755,295						133,913,833	261,669,128
24	Interest Expense						35,991,478						34,161,671	70,153,150
25	Bond Fees & Expenses						949,900						935,200	1,885,100
26	Total Expenses						36,941,378						35,096,871	72,038,250
27	Business Income Tax Base						90,813,917						98,816,962	189,630,878
28	Tax Rate						4.95%						4.95%	4.95%
29	Business Income Tax						4,495,289						4,891,440	9,386,728
30														
31	**Modified Gross Receipts Tax**													
32	Total Revenue						127,755,295						133,913,833	261,669,128
33	Sales Tax @ 6%						7,665,318						8,034,830	15,700,148
34	Total Revenue including Sales Tax						135,420,613						141,948,663	277,369,275
35	Tax Rate						0.80%						0.80%	0.80%
36	Modified Gross Receipts Tax						1,083,365						1,135,589	2,218,954
37														
38	**Michigan Single Business Tax**													
39	Total Revenue						127,755,295						133,913,833	261,669,128
40	Less Bond Fees & Expenses						(949,900)						(935,200)	(1,885,100)
41	MSBT Taxable Income						126,805,395						132,978,633	259,784,028
42	MSBT Tax Rate						1.90%						1.90%	1.90%
43	MSBT embedded in Base Rates						2,409,303						2,526,594	4,935,897

STATE OF MICHIGAN

BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION

In the Matter of the Application of	)	
The Detroit Edison Company	)	Case No. U-12478
for a Financing Order	)	(Non-Routine)
______________________________	)	

PROOF OF SERVICE

STATE OF MICHIGAN)
) ss.
COUNTY OF WAYNE)

Jennifer Evans, being duly sworn, deposes and says that on the 29th day of August, 2008, a copy of the executed Settlement Agreement in the above captioned matter was served upon the persons on the attached service list via e-mail.

____
Jennifer Evans

Subscribed and sworn to before
me this 29th day of August, 2008.

____
Notary Public

MPSC Case No: U-12478

SERVICE LIST

ALJ Daniel E. Nickerson, Jr.
Michigan Public Service Commission
6545 Mercantile Way, Suite 15
Lansing, MI 48911
nickersond@michigan.gov

Robin E. Dillard
Assistant Attorney General
6545 Mercantile Way
Lansing, MI 48911
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Donald E. Erickson
Assistant Attorney General
P O Box 30212
Lansing, MI 48909
ericksond@michigan.gov

P R O O F   O F   S E R V I C E

STATE OF MICHIGAN)

Case No. U-12478

County of Ingham)

April M. Arman being duly sworn, deposes and says that on September 23, 2008 A.D. she served a copy of the attached Commission orders by first class mail, postage prepaid, or by inter-departmental mail to the persons as shown on the attached service list.

April Arman

Digitally signed by April Arman
DN: cn=April Arman, c=US, ou=Michigan Public Service Commission, email=armana@michigan.gov
Date: 2008.09.24 13:53:58 -04'00'

April M. Arman

Subscribed and sworn to before me
this 23rd day of September 2008

Sharron Allen

Digitally signed by Sharron Allen
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