

**BEFORE THE  
TENNESSEE REGULATORY AUTHORITY  
NASHVILLE, TENNESSEE**

**IN RE: UNITED TELEPHONE-SOUTHEAST INC. d/b/a EMBARQ  
CORPORATION TARIFF FILING TO INCREASE RATES IN  
CONJUNCTION WITH THE APPROVED 2007 ANNUAL PRICE CAP  
FILING**

**DOCKET NO. 07-00269**

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**DIRECT TESTIMONY  
OF  
TERRY BUCKNER**

\*\*\*\*\*

**July 1, 2008**

1 **Q. Please state your name for the record.**

2 A. My name is Terry Buckner.

3

4 **Q. By whom are you employed and what is your position?**

5 A. I am employed by the Consumer Advocate and Protec-  
6 tion Division ("CAPD") in the Office of the Attorney General  
7 for the state of Tennessee ("Office") as a Regulatory Analyst.

8

9 **Q. How long have you been employed in conjunction with the**  
10 **public utility industry?**

11 A. I have been employed in conjunction with the public  
12 utility industry for approximately thirty years. Before my  
13 current employment with the Office, I was employed by the  
14 Comptroller's Office for the state of Tennessee for nearly two  
15 years as the Assistant Director responsible for public utility  
16 audits after approximately eight years of prior employment  
17 with the Office. Formerly, I was employed with the Tennessee  
18 Public Service Commission ("Commission") in the Utility Rates  
19 Division as a financial analyst for approximately six years. My  
20 responsibilities included testifying before the Commission as to  
21 the appropriate cost of service for public utilities operating in

1 Tennessee. Prior to my employment with the Commission, I  
2 was employed by TDS Telecom for eight years and the First  
3 Utility District of Knox County for three years.

4  
5 **Q. What is your educational background and what degrees do**  
6 **you hold?**

7 A. I have a Bachelors degree in Business Administration  
8 from the University of Tennessee, Knoxville with a major in  
9 Accounting. I am also a Tennessee Certified Public Accountant  
10 ("CPA") and a member of the American Institute of Certified  
11 Public Accountants.

12  
13 **Q. Would you briefly describe your responsibilities as a**  
14 **Regulatory Analyst with the CAPD?**

15 A. I prepare testimony and financial exhibits in rate  
16 proceedings as an employee with the CAPD. Additionally, I  
17 review tariff filings by the Tennessee Regulatory Authority  
18 ("TRA") certificated utilities operating in Tennessee.

1 **Q. What is the purpose of your testimony?**

2 A. The purpose of my testimony is to recommend to the  
3 TRA the appropriate number of directory assistance ("DA")  
4 call allowances for United Telephone - Southeast ("UTSE"), Inc.  
5 d/b/a Embarq Corporation ("Embarq").  
6

7 **Q. Please describe Embarq's presence in Tennessee.**

8 A. Embarq is an investor owned incumbent local exchange  
9 carrier ("ILEC"), which provides a variety of  
10 telecommunication services. Embarq serves ratepayers in the  
11 upper East Tennessee communities of Blountville, Bristol,  
12 Elizabethton, Erwin, Greeneville, Johnson City, Jonesborough,  
13 Kingsport, and Mountain City. The counties within Embarq's  
14 service area include Carter, Hawkins, Greene, Johnson,  
15 Sullivan, Unicoi, and Washington.  
16

17 **Q. Please describe Embarq's regulatory history.**

18 A. Formerly, Embarq was a rate of return regulated ILEC.  
19 The pricing of telecommunication services was based on the  
20 cost of service, which included a just and reasonable rate of  
21 return for the investor. The Tennessee Public Service

1 Commission ("TPSC") approved Embarq's application to  
2 implement Price Regulation on October 13, 1995 in Docket #95-  
3 02615. As a result, Embarq's telecommunication services were  
4 divided into two categories, Basic Local Exchange Telephone  
5 Services and Non-Basic Services as defined in T.C.A. § 65-5-208.  
6 Through the Price Regulation mechanism, Embarq's investors  
7 were able to retain all of the profits gained from technological  
8 efficiencies and corporate synergies. Embarq's return on equity  
9 ranged from a reported low of 8.92% in 1999 to a reported high  
10 of 17.61% in 2000.<sup>1</sup> Further, legislation allowed Embarq greater  
11 price flexibility through the use of bundling of services, rate  
12 increases for re-grouping, and the elimination of financial  
13 reporting requirements.

14 Therefore, Embarq now has wide latitude on the pricing  
15 of its services and its costs of services.  
16

17 **Q. Please describe Embarq's regulatory history for DA service.**

18 **A.** Prior to Price Regulation, Embarq provided unlimited DA  
19 service at no charge to the ratepayer. The cost of DA was  
20 compensated for through existing residential or business "Basic

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<sup>1</sup> Exhibits of Terry Buckner.

1 Local Exchange Service” rates. Subsequent to Price Regulation,  
2 DA was deemed a non-basic service, Embarq was allowed to  
3 charge a rate for DA, and Embarq was allowed to set rates  
4 within its maximum price headroom. Embarq’s initial tariff  
5 charge for DA was \$.29 per call effective September 16, 1997  
6 and included an allowance of six calls per customer per billing  
7 period at no charge.<sup>2</sup> Embarq increased the DA charge to \$.50  
8 per call effective May 30, 2003.<sup>3</sup> Effective December 15, 2006,  
9 Embarq reduced the allowance of six calls per customer per  
10 billing period at no charge to three calls.<sup>4</sup> Embarq filed a tariff  
11 to increase the DA charge to \$.95 per call effective May 1, 2008<sup>5</sup>,  
12 nearly a 100% rate increase in less than five years. Now,  
13 Embarq proposes to further reduce the allowance of calls from  
14 three to one per customer per calling period. Embarq has  
15 deemed the annual revenues gained from the rate increase as  
16 proprietary.<sup>6</sup>  
17

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<sup>2</sup>TRA tariff #96-201.

<sup>3</sup>TRA tariff #03380.

<sup>4</sup>TRA tariff #060530.

<sup>5</sup>TRA tariff #070456.

<sup>6</sup>TRA tariff #07-00269, dated April 16, 2008.

1 Q. What is Embarq currently charging for DA service in other  
2 state tariffs?

3 A. In the southeast, Embarq has services areas in the states  
4 of Florida, South Carolina, North Carolina, and Virginia.  
5 Presently, South Carolina has two calling allowances and a DA  
6 call rate of \$.80<sup>7</sup>; Embarq has two tariff areas in North Carolina,  
7 which charges \$1.20 per DA call (Carolina Telephone and  
8 Central Telephone) and has three DA calling allowances<sup>8</sup>;  
9 Florida has no DA calling allowances and charges \$.95 per DA  
10 call<sup>9</sup>; and in Virginia's two tariffed areas, DA is \$.29 or \$.58  
11 with a three call allowance (Central Telephone and United  
12 Telephone)<sup>10</sup>.

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<sup>7</sup>United Telephone Company of the Carolinas, Tariff U3.6, Page 11.

<sup>8</sup>Carolina Telephone and Telegraph Company, North Carolina, Tariff 18.1, Page 3;  
Central Telephone Company, North Carolina, Tariff 18.1, Page 3.

<sup>9</sup>Embarq Florida, Tariff A3, F, Page 52.

<sup>10</sup>Central Telephone of Virginia, Tariff 3.5, Pages 23-24; United Telephone Southeast,  
Virginia Tariff U3.6, Pages 46-47.

1 Q. Do you believe that the proposed reduction of the DA call  
2 allowance from three per customer to one per customer is in  
3 the public interest?

4 A. No. The proposed reduction in the DA call allowances  
5 would further erode a benefit of subscribing to traditional and  
6 affordable wire line telecommunication services in Tennessee.  
7 While wireless services and Internet providers offer alternative  
8 communication technologies, wire line DA remains a  
9 significant service to Embarq's Tennessee ratepayers.<sup>11</sup> In fact,  
10 nearly 28% of Embarq's customers do not have access to a  
11 digital subscriber line ("DSL") as of December 2007.<sup>12</sup> The  
12 proposed reduction in DA call allowances would create an  
13 inequality for Embarq's Tennessee ratepayers when compared  
14 to most of their southeastern Embarq peers. The disparity  
15 would be no more evident than in the city of Bristol, where the  
16 state boundary between Tennessee and Virginia literally runs  
17 down State Street. The Virginia side of the city would get three  
18 free DA calls, while the Tennessee side would be reduced to  
19 one under Embarq's proposed tariff.

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<sup>11</sup>Embarq response to CAPD request #24.

<sup>12</sup>Embarq response to CAPD request #36.

1           Therefore, given the significant usage of DA by the  
2           ratepayers and the potential comparative degradation of  
3           service for Tennessee ratepayers, the proposed reduction in DA  
4           call allowances is not in the public interest.

5  
6   **Q.   Why does a ratepayer need DA instead of locating the**  
7   **number in a printed or electronic telephone directory?**

8   A.       The ratepayer may need DA simply because a listing is  
9           not provided. A listing may not be provided because the  
10          printed telephone directory is out of date. Typically, printed  
11          telephone directories are issued annually. Additionally, there  
12          is a lag time between the date a telephone directory is printed  
13          and the date the telephone directory is delivered to a ratepayer.  
14          During the lag time, new ratepayers are added and changes to  
15          listings are made. This constant “churn” of telephone listings  
16          necessitates DA service for ratepayers.

1 Q. Do you believe that denying the reduction of the DA call  
2 allowance from three per customer to one per customer  
3 would financially harm Embarq?

4 A. No. As previously mentioned, Embarq has wide latitude  
5 on the pricing of its services and its costs of services through  
6 the Price Regulation mechanism. At no time has the TRA  
7 constrained Embarq from reducing rates to meet competitive  
8 pressures. Conversely, Embarq has been enabled to repeatedly  
9 raise the rates per DA call. Embarq's net income for the first  
10 quarter of 2008 increased over the same period in 2007.<sup>13</sup>  
11 Embarq affiliates in North Carolina and Florida currently  
12 provide directory assistance to all other Embarq operating  
13 companies and the costs of DA service is allocated based upon  
14 DA call volumes.<sup>14</sup> Since financial reporting for Tennessee  
15 operations is no longer required, there is no evidence that  
16 Embarq merits further financial reward at the expense of  
17 ratepayers.

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<sup>13</sup>Embarq 10-Q filing to the SEC for the period ending March 2008.

<sup>14</sup>Embarq discovery response to CAPD request #11.

1   **Q.   Please summarize your testimony.**

2   A.           As a matter of public policy, the proposed reduction in  
3           DA allowances from three to one for Embarq should be denied  
4           by the TRA. Simply put, the proposed reduction is not in the  
5           public interest. For the most part, it is not consistent with the  
6           DA call allowances in Embarq's other southeastern states and  
7           in one circumstance is inconsistent with another state  
8           jurisdiction literally across the street. Tennessee's ratepayers  
9           should not be at the bottom or even near the bottom in value  
10          for DA services. Embarq suffers no financial harm, the DA  
11          operators are compensated by Embarq regardless of whether  
12          the DA call is free to the ratepayer or at a price.

13               Therefore, the TRA should not further erode the value of  
14          telecommunication wire-line services from which so many  
15          Tennesseans are dependent upon.

16

17   **Q.   Does this conclude your testimony?**

18   A.   Yes, it does.

19

20

21

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TENNESSEE REGULATORY AUTHORITY  
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CORPORATION TARIFF FILING TO INCREASE RATES IN  
CONJUNCTION WITH THE APPROVED 2007 ANNUAL PRICE CAP  
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DOCKET NO. 07-00269

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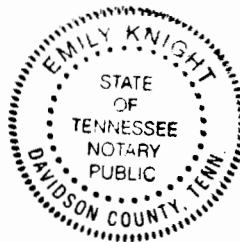
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I, Terry Buckner, Regulatory Analyst, for the Consumer Advocate Division of the  
Attorney General's Office, hereby certify that the attached Direct Testimony represents my  
opinion in the above-referenced case and the opinion of the Consumer Advocate Division.

  
TERRY BUCKNER

Sworn to and subscribed before me  
this 15<sup>th</sup> day of July, 2008.

  
NOTARY PUBLIC



My Commission Expires AUG. 23, 2011

My commission expires: Aug. 23, 2011

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**DOCKET NO. 07-00269**

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**EXHIBITS  
OF  
TERRY BUCKNER**

\*\*\*\*\*

**July 1, 2008**

GENERAL SUBSCRIBER SERVICES TARIFF

United Telephone Company of the Carolinas

Tenth Revised Page 11  
Cancels Ninth Revised Page 11

ISSUED: July 8, 2002

EFFECTIVE: July 22, 2002

U3. BASIC LOCAL EXCHANGE SERVICE

U3.6 DIRECTORY ASSISTANCE SERVICE

U3.6.1 GENERAL

The Company furnishes Directory Assistance Service whereby customers may obtain assistance in determining telephone numbers.

The rates set forth below will apply for all subscribers requesting Directory Assistance Service for assistance in determining the telephone number of any customer located in the same local calling areas as the calling party.

U3.6.2 RATES AND CHARGES

- a. A charge as follows is applicable for each call to Directory Assistance except as noted below; (maximum of two (2) requested telephone numbers per call).

(1) Directory Assistance Service for residence and business.

Rate

(a) Each call

**\$0.80**

(1)

- b. In order to make allowance for a reasonable need for Directory Assistance Service, no charge applies for the first two (2) calls per month per residence main station access line.

- c. Charges for Directory Assistance Service are not applicable to calls received from hospital or nursing home patient rooms, nor from the service furnished for the use of handicapped persons.

GENERAL SUBSCRIBER SERVICES TARIFF

CAROLINA TELEPHONE  
AND TELEGRAPH COMPANY  
NORTH CAROLINA

Section 18  
Sixth Revised Page 3  
Cancels Fifth Revised Page 3  
EFFECTIVE: April 24, 2008

18. DIRECTORY ASSISTANCE SERVICES

18.1 DIRECTORY ASSISTANCE SERVICE (Cont'd)

18.1.3 EXEMPTIONS

- a. In order to make allowance for a reasonable need for local calling area Directory Assistance, including numbers not in the directory, directory inaccessibility and other similar conditions, no charge applies for the first three local directory assistance inquiries for telephone numbers of subscribers who are located within the same local calling area or expanded local calling area as the calling party, per month per exchange service line, key, PBX Trunk or for the first inquiry per month per Digital Centrex main station line except as specified for Payphone Service Provider (PSP) Access in Section 7.3.7i. of this Tariff. The allowance applies only to calls placed to the designated service code or number for Local Directory Assistance. No allowance is applicable for calls alternately billed to a calling card or third number. No allowance is applicable for calls for telephone numbers of subscribers located outside of the local calling area or expanded local calling area of the calling party. The allowance is cumulative for all group billed services furnished to the same subscriber.
- b. Charges for local and long distance Directory Assistance Service are not applicable to inquiries received from services provided for subscribers or primary users who are blind or physically handicapped to the extent they are unable to use the telephone directory.

18.1.4 RATES AND CHARGES

- a. Directory Assistance Service Charge,  
Per Directory Assistance call **\$1.20** (1)
- b. When the customer requests Directory Assistance by dialing "0" where the customer has the technical capability to direct dial Directory Assistance, the applicable Operator Assistance charge applies in addition to the Directory Assistance Service Charge.
- c. Directory Assistance Service calls that are alternately billed (collect, calling card or third number) will be assessed the applicable Operator Assistance Charges in addition to the Directory Assistance Service Charge.
- d. Applicable usage charges will apply for completed toll calls in addition to the Directory Assistance Service charge.

GENERAL SUBSCRIBER SERVICES TARIFF

CENTRAL TELEPHONE COMPANY  
NORTH CAROLINA

Section 18  
Fourth Revised Page 3  
Cancels Third Revised Page 3  
EFFECTIVE: April 24, 2008

18. DIRECTORY ASSISTANCE SERVICES

18.1 DIRECTORY ASSISTANCE SERVICE (Cont'd)

18.1.3 EXEMPTIONS

- a. In order to make allowance for a reasonable need for local calling area Directory Assistance, including numbers not in the directory, directory inaccessibility and other similar conditions, no charge applies for the first three local directory assistance inquiries for telephone numbers of subscribers who are located within the same local calling area or expanded local calling area as the calling party, per month per main telephone or PBX trunk, or for the first inquiry per obsoleted Centrex main station. The allowance applies only to calls placed to the designated service code or number for local Directory Assistance. No allowance is applicable for calls for telephone numbers of subscribers located outside of the local calling or Expanded Local Calling area of the calling party.

The allowance is cumulative for all group billed services furnished to the same subscriber.

- b. Charges for local and long distance Directory Assistance Service are not applicable to inquiries received from services provided for subscribers or primary users who are blind or physically handicapped to the extent they are unable to use the telephone directory.

18.1.4 RATES AND CHARGES

- a. Directory Assistance Service Charge,  
Per Directory Assistance call **\$1.20** (1)
- b. When the customer requests Directory Assistance by dialing "0" where the customer has the technical capability to direct dial Directory Assistance, the applicable Operator Assistance charge applies in addition to the Directory Assistance Service Charge.
- c. Directory Assistance Service calls that are alternately billed (collect, calling card or third number) will be assessed the applicable Operator Assistance Charges in addition to the Directory Assistance Service Charge.
- d. Applicable usage charges will apply for completed toll calls in addition to the Directory Assistance Service charge.

GENERAL EXCHANGE TARIFF

Embarq Florida, Inc.

SECTION A3

Ninth Revised Sheet 52

By: John M. Felz  
Director

Cancelling Eighth Revised Sheet 52  
Effective: November 1, 2007

BASIC LOCAL EXCHANGE SERVICE

F.	DIRECTORY ASSISTANCE SERVICE	(T)
3.	Rates and Charges	(T)
a.	A charge of \$.95 is applicable for each call to Directory Assistance Service.	(T)(I)
		(D)
		(D)
		(M)
		(M)
		(M1)
		(M1)

(M) Material formerly appearing on this sheet now appears on Original Sheet 51.1.  
(M1) Material formerly appearing on this sheet now appears on Original Sheet 51.

## GENERAL SUBSCRIBER SERVICES TARIFF

Central Telephone Company  
Of Virginia

Tariff SCC No. 1  
Original Page 23

ISSUED: December 21, 2001

EFFECTIVE: December 22, 2001

### 3. LOCAL EXCHANGE SERVICE

#### 3.5 TRANSFER OF LOCAL MESSAGE CHARGES

##### 3.5.1 General

Local message charges may be billed to the number called or billed to a number other than the calling number or called number, except payphone line services.

##### 3.5.2 Regulations

Charges for local messages transferred to message rate service will not affect the normal message unit allowance for this service.

##### 3.5.3 Rates

The following charge applies for transferring local message charges and are in addition to any charges for local messages as shown in this tariff.

	<u>Per Message</u>
Transfer of local message charge	\$ .35

#### 3.6 DIRECTORY ASSISTANCE SERVICE

##### 3.6.1 General

Directory Assistance Service provides the means for customers to request Company assistance in determining telephone numbers available from the Company's records. This service is furnished to supplement the information available in published directories.

##### 3.6.2 Application and Regulation

- A. The Directory Assistance Service rates apply when customers request Company assistance in determining the telephone number of customers in the local calling area and/or the same area code.
- B. For each line accessing the telecommunications network, a customer is allowed three (3) Directory Assistance calls per month at no charge.

GENERAL SUBSCRIBER SERVICES TARIFF

Central Telephone Company  
Of Virginia

Tariff SCC No. 1  
First Revised Page 24  
Cancels Original Page 24  
EFFECTIVE: October 21, 2002

ISSUED: September 19, 2002

3. LOCAL EXCHANGE SERVICE

3.6 DIRECTORY ASSISTANCE SERVICE (Cont'd)

3.6.2 Application and Regulation (Cont'd)

- C. Call allowances cannot be transferred between separate accounts of the same customer.
- D. Charges for Directory Assistance Service are not applicable to calls placed from:
  - 1. Coin Telephones
  - 2. Hotel/Motel Telephones (With or without commission)
  - 3. Hospital Telephones
  - 4. Customers who affirm they are unable to use the Telephone Company-provided directory due to a disability.

3.6.3 Charges

Directory Assistance Service Calls

Where direct dialed by a customer, per call*	\$ .29
Where placed via a Telephone Company operator, per call*	\$ .58

3.7 RESERVED FOR FUTURE USE

(C)

(D)

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(D)

## GENERAL SUBSCRIBER SERVICES TARIFF

United Telephone - Southeast, Inc.  
Virginia

Tariff SCC No. 1  
Original Sheet 46

ISSUED: June 27, 2001

EFFECTIVE: June 27, 2001

### U3. BASIC LOCAL EXCHANGE SERVICE

#### U3.6 LOCAL DIRECTORY ASSISTANCE SERVICE

##### U3.6.1 GENERAL

The Telephone Company furnishes Directory Assistance Service whereby customers may obtain assistance in determining telephone numbers for customers served by the Company.

The rates and allowances set forth below will apply for all subscribers requesting Directory Assistance Service for assistance in determining the telephone number of any customer served by the Company.

##### U3.6.2 APPLICATION OF CHARGES AND ALLOWANCES

- a. The charges specified in U3.6.3 following will be applicable to all exchange subscribers, except:
  - (1) Payphone Line Service;
  - (2) Customers who are visually, mentally, or physically unable to use a telephone directory.
- b. There will be a monthly allowance of 3 direct dialed Local Directory Assistance calls per month at no charge for each access line. Call allowances are not transferable between separate accounts for the same customer.
- c. There will be a charge for all customer requests for Local Directory Assistance, except as specified in a. and b. above

## GENERAL SUBSCRIBER SERVICES TARIFF

United Telephone - Southeast, Inc.  
Virginia

Tariff SCC No. 1  
Original Sheet 47

ISSUED: June 27, 2001

EFFECTIVE: June 27, 2001

### U3. BASIC LOCAL EXCHANGE SERVICE

#### U3.6 LOCAL DIRECTORY ASSISTANCE SERVICE (Cont'd)

##### U3.6.3 RATES

- a. A charge of \$.29 will apply for each direct dialed call.\*
  - b. Where placed via a telephone company operator, per call \$.58.\*
- \* Maximum of two requested telephone numbers per call.

#### U3.7 Operator Assisted Local Calls

- a. A surcharge of \$.50 will apply when the caller requests operator assistance and the call is completed within the local service area. The call may be billed to the originating telephone, credit card, third number, collect or any other special identification number, except payphone line service.
- b. Application of Charges
  - 1. The \$.50 surcharge will be applied to each completed call except:
    - (a) For calls to the Company for official telephone business.
    - (b) For emergency calls to agency type telephone numbers such as to those agencies of the federal, state or local government which have the capability and legal authority to provide aid in emergency situations and to any emergency medical number.
    - (c) When the caller identifies himself as being handicapped and unable to place the call due to his handicap.
    - (d) When the caller advises he has had service trouble in reaching the terminating number.

UTSE Earnings History  
(000's)

Date	NOI	Investment	ROR	ROE
Dec-95	\$ 12,514	\$ 133,506	9.37%	10.43%
Dec-96	\$ 13,319	\$ 136,151	9.78%	10.95%
Dec-97	\$ 15,517	\$ 139,160	11.15%	12.53%
Dec-98			11.85%	
Dec-99	\$ 15,926	\$ 149,099	10.68%	8.92%
Dec-00	\$ 20,228	\$ 155,285	13.03%	17.61%
Dec-01	\$ 20,536	\$ 165,057	12.44%	16.27%
Dec-02	\$ 19,832	\$ 152,910	12.97%	16.66%
Dec-03	\$ 12,001	\$ 133,181	9.01%	10.01%

UTSE ROE History  
(000's)

		%	Rate	Weighted Cost
Dec-03	Debt	40.83%	7.57%	3.09%
	Equity	59.17%	10.01%	5.92%
	Total	100.00%		9.01%
Dec-02	Debt	40.54%	7.56%	3.06%
	Equity	59.46%	16.66%	9.91%
	Total	100.00%		12.97%
Dec-01	Debt	42.41%	7.24%	3.07%
	Equity	57.59%	16.27%	9.37%
	Total	100.00%		12.44%
Dec-00	Debt	40.17%	6.21%	2.49%
	Equity	59.83%	17.61%	10.54%
	Total	100.00%		13.03%
Dec-99	Debt	36.39%	13.76%	5.01%
	Equity	63.61%	8.92%	5.67%
	Total	100.00%		10.68%
Dec-97	Debt	38.24%	8.92%	3.41%
	Equity	61.76%	12.53%	7.74%
	Total	100.00%		11.15%
Dec-96	Debt	40.92%	8.09%	3.31%
	Equity	59.08%	10.95%	6.47%
	Total	100.00%		9.78%
Dec-95	Debt	44.32%	8.04%	3.56%
	Equity	55.68%	10.43%	5.81%
	Total	100.00%		9.37%