

SIERRA RESOURCES CONSULTANTS, INC.

P. O. Box 1170
Murphys, CA 95247
Business: (209) 728-3427
Facsimile: (209) 728-9072

July 6, 1999

Mr. Fred Coleman
Timber Director
Odd Fellows Sierra Park
402 Santa Ana
Los Banos, CA 93635

COPY

Dear Mr. Coleman;

The following is the sale summary for the second pay period for the 1999 Green Sale, logged by Gray Logging. This is for the period 6/01/99 to 6/15/99.

A. Delivered Receipts

<u>Species *</u>	<u>Net Volume (MBF)</u>	<u>Rate (\$/MBF)</u>	<u>Delivered Payment</u>
PP	26.91	\$460.00	\$ 12,378.60
SP	10.56	\$550.00	\$ 5,808.00
WF	83.96	\$385.00	\$ 32,324.60
DF	15.89	\$415.00	\$ 6,594.35
IC	<u>33.39</u>	\$435.00	<u>\$ 14,524.65</u>
TOTAL:	170.71		\$ 71,630.20

- * PP = Ponderosa pine
- SP = Sugar pine
- WF = White fir
- DF = Douglas-fir
- IC = Incense cedar

B. Logging Cost

Sierra Pacific Industries at Standard:

24.15 MBF @ \$146.89/MBF = \$ 3,547.39

Sierra Pacific Industries at Chinese Camp:

146.56 MBF @ \$173.80/MBF = \$ 25,472.13

Total Due \$ 29,019.52

(Paid by Check # 1017)

C. **Yield Tax Cost**

PP:	26.91 MBF (rounded to 27 MBF)	@ \$370.00/MBF = \$	9,990.00
SP:	10.56 MBF (rounded to 11 MBF)	@ \$370.00/MBF = \$	4,070.00
WF:	83.96 MBF (rounded to 84 MBF)	@ \$250.00/MBF = \$	21,000.00
DF:	15.89 MBF (rounded to 16 MBF)	@ \$320.00/MBF = \$	5,120.00
IC:	33.39 MBF (rounded to 33 MBF)	@ \$290.00/MBF = \$	<u>9,570.00</u>
TOTAL:			\$ 49,750.00

Therefore: \$49,750.00 @ 2.9% = **\$1,442.75 (Held in Trust Account)**

D. **Road Use Fees (1)**

\$2.00 * 170.71 * 2.7 = \$ **921.83 (Held in Trust Account)**

(1) The final haul rates have not been provided by the Forest Service. I am estimating the \$2.00 per MBF per mile rate based on my conversations with the Forest Service.

E. **Administration Cost (Sierra Resources Consultants, INC.) (2)**

(2) Final administration charges will not be known until payment of yield taxes, road use fees and completion of the final sale summary. These charges will be addressed within the final sale summary.

F. **Net Stumpage**

Delivered Receipts:	\$ 71,630.20
Logging Cost:	-\$ 29,019.52
Yield Taxes:	-\$ 1,442.75
Road Use Fee:	<u>-\$ 921.83</u>

Net Stumpage: **\$ 40,246.10**

(Paid by Check # 1018)

G. **Account Balance**

Delivered Receipts:	\$ 71,630.20
Logging Cost:	-\$ 29,019.52
Net Stumpage:	<u>-\$ 40,246.10</u>

Account Balance: **\$ 2,364.58**

Mr. Fred Coleman
July 6, 1999
Page 3

Balance Check: Does account balance equal the Yield Tax and Road Use Fee held in the Trust Account?

Yield Tax:	\$	1,442.75
Road Fee	\$	<u>921.83</u>
	\$	2,364.58

Yes, the account balance equals the funds held in the Trust Account.

H. **Future Reforestation Expense**

I am currently reevaluating the best and most inexpensive method to achieve the site preparation needed for reforestation activities. Therefore, I am unable to provide an estimate of reforestation expenses for both Compartment #3 and #2, at this time. I would recommend that you hold ten to fifteen percent of the net income to cover reforestation expenses.

The enclosed supporting documents provide proof of the transactions shown above. Please give me a call if you have any questions.

Sincerely,



Craig A. Tolmie
Registered Professional Forester
California License Number 2554

Enclosure

©Circle K American
CHECKS AND OTHER INSTRUMENTS ARE SUBJECT TO THE PROVISIONS
OF THE UNIFORM COMMERCIAL CODE OR ANY APPLICABLE COLLECTION AGREEMENT

DEPOSIT TICKET

SIERRA RESOURCES CONSULTANTS, INC.
TRUST ACCOUNT
P. O. BOX 1170
MURPHYS, CA 95247

DATE July 1, 1999
DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL

SIGN HERE IF CASH RECEIVED FROM DEPOSIT

Pacific State Bank
P.O. Box 6055
Arnold, CA 95223-1166

CASH ▶

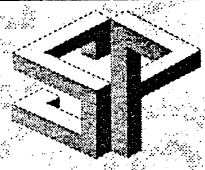
C 66-156 71630.20
H
E
C
K
S
OR TOTAL FROM OTHER SIDE

TOTAL ITEMS
SUBTOTAL ▶
LESS CASH ▶

NET DEPOSIT \$ 71630.20

⑆121141482⑆ 05 600347⑆ 012

WARNING: ORIGINAL DOCUMENT HAS A MICRO PRINTED SIGNATURE LINE, SPECIAL VOID FEATURE AND AN ARTIFICIAL WATERMARK ON REVERSE SIDE.



Sierra Pacific Industries
P.O. BOX 496028
REDDING, CA 96049-6028

BANK OF AMERICA
DISBURSEMENT ACCOUNT
FIRST UNION NATIONAL BANK
CHAPEL HILL, NORTH CAROLINA

66-156/531

00409171

VOID IF NOT CASHED WITHIN SIX MONTHS

DATE
06/25/1999

VENDOR
59436

CHECK NO.
409171

AMOUNT
\$71,630.20

PAY THE SUM OF: ---71 THOUSAND SIX HUNDRED THIRTY & 20/100 DOLLARS---

TO THE ORDER:

SIERRA RESOURCES CONSULTANTS
PO BOX 1170
MURPHYS CA 95247

[Handwritten Signature]
AUTHORIZED SIGNATURE

⑆00409171⑆ ⑆053101561⑆ 2079985300317⑆

Sierra Pacific Industries
PURCHASED LOG REMITTANCE
PERIOD 6/01/99 - 6/15/99
DIVISION 16 Sonora

LGR00067A
PCARRILLO

VENDOR: 59436
PAYEE : 2550 SIERRA RESOURCES CONSULTANTS
SALE : 630 ODD FELLOWS 99

SPECIES	GRADE	DIAM	DELIVERED VOLUME NET/SP NET	LOADS	VOLUME	CONTRACT BASED ON RATE	AMOUNT
----- DESTINATION TOTAL -----							
----- DESTINATION: 520 SPI SONORA -----							
PONDEROSA PINE	ALL MERCH	ALL	5.91		5.91	460.00	2,718.60
SUGAR PINE	ALL MERCH	ALL	4.25		4.25	550.00	2,337.50
WHITE FIR	CU	ALL	.00		.00	.00	.00
WHITE FIR	ALL MERCH	ALL	8.08		8.08	385.00	3,110.80
DOUGLAS FIR	ALL MERCH	ALL	2.93		2.93	415.00	1,215.95
INCENSE CEDAR	ALL MERCH	ALL	2.98		2.98	435.00	1,296.30
--> DESTINATION TOTAL			24.15 *	5 *	24.15 *		10,679.15 *
			SP NET		RECAP:		
			.00 *		24.15		
----- DESTINATION: 521 SPI CHINESE CAMP -----							
PONDEROSA PINE	CU	ALL	.00		.00	.00	.00
PONDEROSA PINE	ALL MERCH	ALL	21.00		21.00	460.00	9,660.00
SUGAR PINE	ALL MERCH	ALL	6.31		6.31	550.00	3,470.50
WHITE FIR	CU	ALL	.00		.00	.00	.00
WHITE FIR	ALL MERCH	ALL	75.88		75.88	385.00	29,213.80
DOUGLAS FIR	CU	ALL	.00		.00	.00	.00
DOUGLAS FIR	ALL MERCH	ALL	12.96		12.96	415.00	5,378.40
INCENSE CEDAR	CU	ALL	.00		.00	.00	.00
INCENSE CEDAR	ALL MERCH	ALL	30.41		30.41	435.00	13,228.35
--> DESTINATION TOTAL			146.56 *	37 *	146.56 *		60,951.05 *
			SP NET		RECAP:		
			.00 *		146.56		
----- TOTAL FOR SALE -----							
			170.71 **	42 **	RECAP:		71,630.20 **
			.00 **		170.71		

SIERRA RESOURCES CONSULTANTS, INC.

P. O. Box 1170
Murphys, CA 95247
Business: (209) 728-3427
Facsimile: (209) 728-9072

PAYMENT ADVICE

July 1, 1999

To: Gray Logging
19910 Corte Primero
Sonora, CA 95370

Project: Logging; Odd Fellows 1999 Green Sale
Period: 6/01/99 - 6/15/99

Sierra Pacific Industries at Standard:

24.15 MBF @ \$146.89/MBF = \$ 3,547.39

Sierra Pacific Industries at Chinese Camp:

146.56 MBF @ \$173.80/MBF = \$ 25,472.13

Total Due \$ 29,019.52

PAYMENT ENCLOSED, CHECK # 1017..... \$ 29,019.52

Copies of the Logger Report and Trucker Report from Sierra Pacific Industries are enclosed.

SIERRA RESOURCES CONSULTANTS, INC.

TRUST ACCOUNT
P. O. BOX 1170
MURPHYS, CA 95247

1017

90-4148/1211

July 1 19 99

PAY TO THE
ORDER OF

Gray Logging

\$ 29,019.52

Twenty-Nine Thousand Nineteen and 52/100

DOLLARS

Pacific State Bank



P.O. Box 6055
Arnold, CA 95223-1166

FOR

O.F. 99 6/1 - 6/15/99

Craig G. Tolmie

MP

⑆ 121141482⑆ 05 600347⑈ 1017

SCALE TYPE	LOG METH	TRUCK BRAND	TRK CODE	LOAD RECEIPT	DATE SCALED	SCALE TICKET	GROSS VOLUME	MERCH GROSS	NET VOLUME	SPEC CULL	UTIL CULL	WEIGHT
----- DESTINATION 520 SPI SONORA -----												
100%	A	1	X	JUPIIT	06/10/99	744651	4.92	4.92	4.70	.00	.00	49,676
100%	A	1	X	PORTE	06/08/99	744603	5.58	5.58	5.43	.00	.00	53,740
100%	A	1	X	LEMAS	06/10/99	744656	3.77	3.74	3.53	.00	.00	48,200
100%	A	1	X	RSMTM	06/01/99	744532	6.40	6.40	5.32	.00	.00	50,740
100%	A	1	X	JUPIIT	06/01/99	13391	5.48	5.48	5.17	.00	.00	51,144
** TOTALS: DESTINATION 520 SPI SONORA												
							LOADS	5	26.15	26.12	.00	253,500
							LOADS	5	26.15	24.15	.00	253,500
							LOADS	0	.00	.00	.00	0
----- DESTINATION 521 SPI CHINESE CAMP -----												
							LOADS	5	26.15	26.12	.00	253,500
							LOADS	0	.00	.00	.00	0

SCALE TYPE	LOG METH	TRUCK BRAND	TRK CODE	LOAD RECEIPT	DATE SCALED	SCALE TICKET	GROSS VOLUME	MERCH GROSS	NET VOLUME	SPEC CULL	UTIL CULL	WEIGHT
----- DESTINATION 520 SPI SONORA -----												
100%	A	1	X	JUPIIT	06/10/99	744651	4.92	4.92	4.70	.00	.00	49,676
100%	A	1	X	PORTE	06/08/99	744603	5.58	5.58	5.43	.00	.00	53,740
100%	A	1	X	LEMAS	06/10/99	744656	3.77	3.74	3.53	.00	.00	48,200
100%	A	1	X	RSMTM	06/01/99	744532	6.40	6.40	5.32	.00	.00	50,740
100%	A	1	X	JUPIIT	06/01/99	13391	5.48	5.48	5.17	.00	.00	51,144
** TOTALS: DESTINATION 520 SPI SONORA												
							LOADS	5	26.15	26.12	.00	253,500
							LOADS	5	26.15	24.15	.00	253,500
							LOADS	0	.00	.00	.00	0
----- DESTINATION 521 SPI CHINESE CAMP -----												
							LOADS	5	26.15	26.12	.00	253,500
							LOADS	0	.00	.00	.00	0

S I E R R A P A C I F I C I N D U S T R I E S
SEMI-MONTHLY LOAD RECEIPTS

** LOGGER REPORT ** 6/18/99
19:21:43

LOGGER 550 SIERRA RESOURCES CON PERIOD 6/01/99 - 6/15/99
SALE 630 ODD FELLOWS 99 DIVISION: 16 SONORA

SCALE TYPE	LOG METH	BRAND	TRUCK CODE	TRK NBR	LOAD RECEIPT	DATE SCALED	SCALE TICKET	GROSS VOLUME	MERCH GROSS	NET VOLUME	SPEC CULL	UTIL CULL	WEIGHT
100%	A	1	X	JUJIT	7	9803545	06/09/99	661604	3.43	3.20	.00	.00	50,104
100%	A	1	X	PORTE	23	9803546	06/09/99	681165	5.20	4.50	.00	.00	53,964
100%	A	1	X	LEMAS	1	9803547	06/09/99	661607	4.11	3.86	.00	.00	49,440
100%	A	1	X	JUJIT	7	9803548	06/09/99	681171	4.08	3.87	.00	.00	48,904
100%	A	1	X	PORTE	23	9803549	06/10/99	67462	4.75	4.53	.00	.00	53,664
100%	A	1	X	JUJIT	7	9803568	06/01/99	661555	4.94	4.37	.00	.00	52,784
100%	A	1	X	RSMTH	1	9803569	06/01/99	67364	4.77	4.46	.00	.00	52,480
100%	A	1	X	JUJIT	7	9803570	06/01/99	67366	4.14	3.94	.00	.00	52,064
100%	A	1	X	RSMTH	1	9803571	06/01/99	67367	4.29	3.79	.00	.00	52,996
100%	A	1	X	RSMTH	1	9803573	06/01/99	661569	4.00	3.86	.00	.00	52,536
100%	A	1	X	JUJIT	7	9803574	06/02/99	67373	4.27	3.82	.00	.00	53,024
100%	A	1	X	RSMTH	1	9803575	06/02/99	67371	4.10	3.64	.00	.00	53,176
*** TOTALS: DESTINATION 521 SPI CHINESE CAMP LOADS 37 159.24 158.12 146.56 .00 1,885,916													
RECAP-LOGGER HAUL LOADS 37 159.24 158.12 146.56 .00 1,885,916													
-SPI HAUL LOADS 0 .00 .00 .00 .00 0													
RECAP-100% LOADS LOADS 37 159.24 158.12 146.56 .00 1,885,916													
-SAMPLE LOADS LOADS 0 .00 .00 .00 .00 0													
*** TOTALS: SALE 630 ODD FELLOWS 99 LOADS 42 185.39 184.24 170.71 .00 2,139,416													
**** TOTALS: LOGGER 550 SIERRA RESOURCES CON LOADS 42 185.39 184.24 170.71 .00 2,139,416													

SEMI-MONTHLY LOAD RECEIPTS
PERIOD ENDING 06/15/99
SONORA

OWNER- SIERRA RESOURCES CONSULTANTS

DEST- 520 SPI SONORA

SALE- 630 ODD FELLOWS 99

SCALE TYPE	LOGR CODE	LOGGING METHOD	SECT CODE	TRUCK BRAND	TRUCK CODE	TRUCK NMBR	LOAD RECEIPT	DATE SCALED	SCALE TICKET	NUMBER LOGS	GROSS VOLUME	NET VOLUME	SPECIAL NET	WEIGHT
A	550	1	1	X	JUPIT	7	9802130	06/10/99	744651	12	4.92	4.70		49,676
A	550	1	1	X	JUPIT	7	9803572	06/01/99	13391	11	5.48	5.17		51,144

** TOTALS: TRUCK NO.- 7 LOADS 2 23 10.40 9.87 100,820

*** TOTALS: DESTINATION 520 SPI SONORA LOADS 2 23 10.40 9.87 100,820

DESTINATION 521 SPI CHINESE CAMP

A	550	1	1	X	JUPIT	7	9802132	06/10/99	661615	48	4.12	3.90		50,924
A	550	1	1	X	JUPIT	7	9802134	06/10/99	661620	57	3.69	3.56		47,764
A	550	1	1	X	JUPIT	7	9802136	06/11/99	67489	53	2.62	2.37		36,504
A	550	1	1	X	JUPIT	7	9803526	06/07/99	681082	45	4.41	4.02		53,624
A	550	1	1	X	JUPIT	7	9803527	06/07/99	681092	39	4.54	3.84		49,228
A	550	1	1	X	JUPIT	7	9803528	06/07/99	67407	35	5.01	4.65		53,328
A	550	1	1	X	JUPIT	7	9803529	06/08/99	681116	41	4.21	3.67		52,264
A	550	1	1	X	JUPIT	7	9803532	06/08/99	67425	44	4.52	4.14		52,684
A	550	1	1	X	JUPIT	7	9803535	06/08/99	67431	44	4.30	4.04		51,304
A	550	1	1	X	JUPIT	7	9803538	06/08/99	681140	32	3.76	3.56		49,124
A	550	1	1	X	JUPIT	7	9803539	06/09/99	67444	31	4.33	3.97		50,544
A	550	1	1	X	JUPIT	7	9803542	06/09/99	661599	45	4.03	3.91		50,964
A	550	1	1	X	JUPIT	7	9803545	06/09/99	661604	42	3.43	3.20		50,104
A	550	1	1	X	JUPIT	7	9803548	06/09/99	681171	52	4.08	3.87		48,904
A	550	1	1	X	JUPIT	7	9803568	06/01/99	661555	26	4.94	4.37		52,784
A	550	1	1	X	JUPIT	7	9803570	06/01/99	67366	46	4.14	3.94		52,064
A	550	1	1	X	JUPIT	7	9803574	06/02/99	67373	43	4.27	3.82		53,024

** TOTALS: TRUCK NO.- 7 LOADS 17 723 70.40 64.83 855,136

*** TOTALS: DESTINATION 521 SPI CHINESE CAMP LOADS 17 723 70.40 64.83 855,136

***** TOTALS: TRUCKER JUPIT LOADS 19 746 80.80 74.70 955,956

TRUCKER- 1 LEMAS
DESTINATION 520 SPI SONORA

A	550	1	1	X	LEMAS	1	9803550	06/10/99	744656	45	3.77	3.53		48,200
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** TOTALS: TRUCK NO.- 1 LOADS 1 45 3.77 3.53 48,200

*** TOTALS: DESTINATION 520 SPI SONORA LOADS 1 45 3.77 3.53 48,200

SALE- 630 ODD FELLOWS 99 DEST- 520 SPI SONORA OWNER- SIERRA RESOURCES CONSULTANTS

SCALE TYPE	LOGR CODE	LOGGING METHOD	SECT CODE	TRUCK BRAND	TRUCK CODE	TRUCK NMR	LOAD RECEIPT	DATE SCALED	SCALE TICKET	NUMBER LOGS	GROSS VOLUME	NET VOLUME	SPECIAL NET	WEIGHT
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DESTINATION 520 SPI SONORA

DESTINATION 521 SPI CHINESE CAMP

A	550	1		LEMAS	1	9803534	06/08/99	67429	31		4.66	4.02		49,560
A	550	1	X	LEMAS	1	9803537	06/08/99	661590	24		4.37	4.24		48,700
A	550	1		LEMAS	1	9803541	06/09/99	67447	27		4.74	4.48		50,780
A	550	1	X	LEMAS	1	9803544	06/09/99	661601	28		4.48	4.38		50,880
A	550	1	X	LEMAS	1	9803547	06/09/99	661607	43		4.11	3.86		49,440

** TOTALS: TRUCK NO.- 1

											22.36	20.98		249,360
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A 550 1 X LEMAS 4 9803531 06/08/99 681120 38

** TOTALS: TRUCK NO.- 4

											4.42	3.96		53,952
--	--	--	--	--	--	--	--	--	--	--	------	------	--	--------

*** TOTALS: DESTINATION 521 SPI CHINESE CAMP

LOADS 5

											4.42	3.96		53,952
--	--	--	--	--	--	--	--	--	--	--	------	------	--	--------

LOADS 6

											26.78	24.94		303,312
--	--	--	--	--	--	--	--	--	--	--	-------	-------	--	---------

LOADS 7

											30.55	28.47		351,512
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TRUCKER- 23 PORTE

DESTINATION 520 SPI SONORA

A 550 1 X PORTE 23 9803536 06/08/99 744603 11

** TOTALS: TRUCK NO.- 23

											5.58	5.43		53,740
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LOADS 1

											5.58	5.43		53,740
--	--	--	--	--	--	--	--	--	--	--	------	------	--	--------

LOADS 1

											5.58	5.43		53,740
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*** TOTALS: DESTINATION 520 SPI SONORA

DESTINATION 521 SPI CHINESE CAMP

A 550 1 X PORTE 23 9802131 06/10/99 681184 40

A 550 1 X PORTE 23 9802133 06/10/99 661618 41

A 550 1 X PORTE 23 9802135 06/10/99 681202 37

A 550 1 X PORTE 23 9802137 06/11/99 661625 30

A 550 1 X PORTE 23 9803530 06/08/99 67421 37

A 550 1 X PORTE 23 9803533 06/08/99 681127 36

A 550 1 X PORTE 23 9803540 06/09/99 661593 35

A 550 1 X PORTE 23 9803543 06/09/99 681158 33

A 550 1 X PORTE 23 9803546 06/09/99 681165 32

A 550 1 X PORTE 23 9803549 06/10/99 67462 39

** TOTALS: TRUCK NO.- 23

											44.20	41.04		516,280
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LOADS 10

											44.20	41.04		516,280
--	--	--	--	--	--	--	--	--	--	--	-------	-------	--	---------

SALE- 630 ODD FELLOWS 99 DEST- 521 SPI CHINESE CAMP OWNER- SIERRA RESOURCES CONSULTANTS

SCALE TYPE	LOGR CODE	LOGGING METHOD	SECT CODE	BRAND	TRUCK CODE	TRUCK NMBR	LOAD RECEIPT	DATE SCALED	SCALE TICKET	NUMBER LOGS	GROSS VOLUME	NET VOLUME	SPECIAL NET	WEIGHT
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DESTINATION 521 SPI CHINESE CAMP

*** TOTALS:	DESTINATION 521 SPI CHINESE CAMP							LOADS 10		360	44.20	41.04		516,280
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**** TOTALS:	TRUCKER PORTE							LOADS 11		371	49.78	46.47		570,020
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TRUCKER- 1 RSMTH
DESTINATION 520 SPI SONORA

A 550	1	X			RSMTH	1	9803567	06/01/99	744532	8	6.40	5.32		50,740
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** TOTALS: TRUCK NO.- 1

*** TOTALS: DESTINATION 520 SPI SONORA

DESTINATION 521 SPI CHINESE CAMP

A 550	1				RSMTH	1	9803569	06/01/99	67364	21	4.77	4.46		52,480
A 550	1				RSMTH	1	9803571	06/01/99	67367	34	4.63	3.79		52,996
A 550	1	X			RSMTH	1	9803573	06/01/99	661569	38	4.36	3.86		52,536
A 550	1				RSMTH	1	9803575	06/02/99	67371	21	4.10	3.64		53,176

** TOTALS: TRUCK NO.- 1

*** TOTALS: DESTINATION 521 SPI CHINESE CAMP

**** TOTALS: TRUCKER RSMTH

***** TOTALS:	SALE 630 ODD FELLOWS 99							LOADS 42		1,475	185.39	170.71		2,139,416
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TOTAL LOADS