

# the Bottom Line

for Kentucky CPAs

November, 1983

## CompuFest '83 — a job well done!

In 1979, *Jeff Sanford*, then the Chairman of our Computers & Information Systems Committee, recommended that the Society sponsor a computer exhibition, to be called CompuFest '79.

After gaining approval, Jeff and his committee presented CompuFest '79 in December of that year. Over 700 attended and saw a display of approximately 50 booths manned by computer hardware and software firms. This first exhibition was considered successful, and the go-ahead was given to make CompuFest an annual event on the Society's calendar.

Still looking for the best time of year and allowing for planning time, the next CompuFest was held in May of 1981. Jeff also served as Chairman of CompuFest '81, which attracted approximately 2000 visitors and a total of

80 booths. Again the Committee returned to the Board for a decision on whether to continue CompuFest, and again the word was — go!

By 1982, CompuFest had moved to late September, where it has apparently found a home. *Bobby Owens* chaired the Computers & Information Systems Committee that year, and CompuFest '82 again broke all records. Over 4,000 CPAs, and other business and professional people from all over Kentucky and the surrounding area came to see the 100 booths displaying the latest in small computer technology.

CompuFest '82 also saw the addition of concurrent technical programs, several one and two days in length, which were moderately successful. The decision was made to offer many more programs the next year, and shorten the length of each program.



*George Pierce and Bobby Owens pause for the camera during an active CompuFest '83.*

It also became apparent that the Computers & Information Systems Committee's entire year was now devoted to CompuFest, at the expense of their other goals, and some relief was needed. Thus, 1983 saw "CompuFest" formed as a separate committee, chaired by *George Pierce*, charged with overall responsibility for CompuFest '83, while *Bobby Owens* and his committee concentrated on the educational seminars and publication of **CompuTerms**.

*(Continued on page 3, column 2)*



*CompuFest had a new look for 1983.*



# President's message

By James W. Smith



James W. Smith

In October I had the honor to represent you at the 1983 Annual Meeting of the AICPA in Minneapolis. If you have never attended an AICPA Annual Meeting, you may want to consider doing so in the future. They usually feature outstanding technical programs and first-class social events.

The next few dates and sites for AICPA meetings are:

1984, October 14-16, Atlanta  
1985, October 6-8, Honolulu  
1986, October 19-21, Kansas City  
1987, September 27-29, New York City

At the AICPA Council Meeting on Saturday, October 1, and at the Annual Business Meeting on Monday, October 3, two major topics of discussion were the proposed actions by the AICPA regarding their Ethics Rule 302 — **Contingent Fees**, and Rule 503 — **Commissions**.

Both actions were reported in detail in the August 1983 **CPA Letter**, and there is no need to report them in detail here again. Basically, Rule 302 would be amended to narrow the restriction against contingent fees to those engagements requiring independence.

Some of those in attendance at Minneapolis thought this meant that a firm that performs **any** engagement for a client requiring independence could not accept a contingent fee engagement from that client. This is not the case. A firm performing auditing services for a client could also accept a contingent fee engagement, as long as the latter engagement does not require independence.

At their May 1984 meeting, the

AICPA Council will vote on whether or not to send this proposed amendment to the membership for approval. Tom Cooper and I are your representatives on Council, and I know I speak for Tom when I invite you to let us know your thoughts on the issue before we cast our votes in May.

As for Rule 503 — **Commissions**, the proposed action involves two interpretations to the existing rule, rather than an amendment. The net result would be to allow CPAs to accept commissions for the referral of a product or service of another to a **non-client**, provided that the person to whom the referral of a product or service is made would not have cause to expect the member to have special expertise in that area by virtue of being a CPA.

These interpretations have been widely distributed by the AICPA as an exposure draft. Our Ethics Committee will soon be considering a Society response. Again, we invite your comments.

## Are you still in good form?

As a result of the advertisement in the September issue of *the Bottom Line*, the Management of an Accounting Practice Committee has an updated library of sample partnership agreements and employment contracts. The Committee invites the progressive firms in this state who have developed these agreements and contracts to add to our library.

The Committee would like to have a few more items as samples to assure having a wide variety of agreements and contracts. The use of such forms should be made in conjunction with your own legal counsel.

Again, prior to release, the MAP Committee will block out all names, dates, locations and other private information from these documents. Please reply to the Kentucky Society of CPAs, 310 W. Liberty Street, Louisville, KY 40202.

CPA desires purchase of an accounting practice or association with retirement-minded CPA practice. Respond to *The Bottom Line*, Box 83-16.



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### **A reminder from the Management of an Accounting Practice Handbook**

Part I, Chapter 109, page 18, describes Buy-Sell Agreements for the accounting practice operating as a professional service corporation: "The need for a buy-sell agreement is always important. . . for a professional corporation, it is a necessity." \*The 1983 supplement is now available.

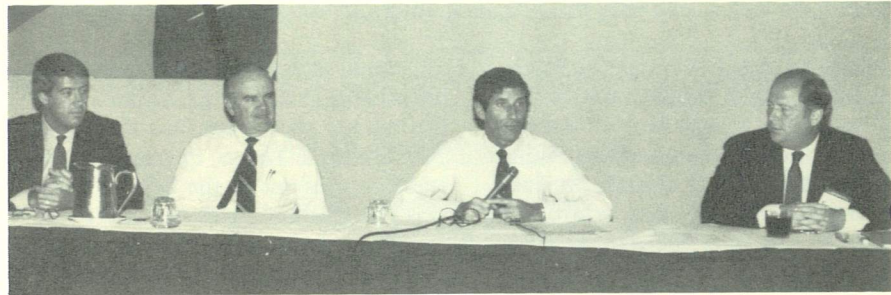


## Attendees give good ratings to '83 MAP Conference

The 1983 Management of an Accounting Practice Conference was held on September 29-30 at the Hyatt Regency Hotel in Louisville.

Thirty-six attendees heard talks on "Practicing in Today's Tax Environment," "Growing Pains, an Evolutionary Process," "Partners Compensation and Evaluations," and "Marketing Accounting Services." Evaluations from the Conference indicate that those in attendance were very pleased with the content and caliber of the presentations, and they would attend next year's Conference.

Larry E. Wilson, Chairman of the Conference, and the rest of the MAP Committee were disappointed at the



David Bork, Coda Corp., Maryland, Robert E. Wales, Hawthorn, Waymouth & Carroll, Louisiana, Sheldon J. Epstein, Pannell Kerr Forster, Ohio and Albert O. Eck, Jr., Kerber, Eck & Braeckel, Illinois hold a panel discussion on tax practices during the '83 MAP Conference.

small number of practitioners supporting the two-day seminar.

It is hoped that the 1984 Conference,

to be held in Lexington, will prove more successful from an attendance standpoint.

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Attention employers and potential employees — the Society's resume clearinghouse can help you fill a position or find a job. Members and non-members may use this free service by mailing us a resume or calling the Society office, 502/589-9239.

Resumes are filed according to the applicant's years of experience and are held for six months. When the Society is notified of a job opportunity, appropriate resumes are photocopied and mailed in confidence to the employer. It is the employer's responsibility to contact prospective applicants.

The service has helped find positions

for accountants, bookkeepers, and CPAs at every experience level, so let us know what your needs are. We can help.

### CompuFest '83 — a job well done!

(Continued from page 1)

The results are in, and are reported elsewhere in this issue. Needless to say, the number of booths again increased, and the attendance of close to 7,000 exceeded even the most optimistic predictions. These are measurable accomplishments, but the major benefits from CompuFest may be the tremendous exposure and goodwill generated for the Society and for the profession. Thus the Society, in this issue, salutes George Pierce, Bobby Owens, and all those who worked so hard to plan and present CompuFest '83.

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# Current developments in accounting and auditing

Prepared by Jack L. Graham, Member, Accounting Principles and Auditing Procedures Committee

Recently the AICPA Auditing Standards Board issued Statement on Auditing Standards (SAS) No. 45 entitled **Omnibus Statement on Auditing Standards — 1983**. SAS 45 amends previous statements and provides additional guidance regarding **Substantive Tests Prior to the Balance Sheet Date, Related Parties, and Supplementary Oil and Gas Reserve Information**. Only the first two items are addressed here.

## Substantive Tests Prior to the Balance Sheet Date

This statement provides guidance in applying substantive tests to balance sheet accounts at interim dates, including the relationship between internal accounting control and such tests.

The statement explains that the auditor should first consider the audit risk of performing such tests at an interim date as well as the cost benefit. The statement cites several conditions or circumstances which may impair results of interim tests, and if present the audi-

tor should seek additional assurance or the accounts should be examined as of the balance sheet date. The statement also directs the auditor in extending the audit conclusions to the balance sheet date. Additional tests to cover the remaining period may include analytical review procedures or substantive tests of detail or both, to provide a reasonable basis for extending to the balance sheet date the audit conclusions relative to the assertions tested at the interim date.

## Related Parties

This amendment supersedes SAS No. 6, **Related Party Transactions**; it emphasizes that financial statements should reflect the substance of a particular transaction rather than the legal form. The statement also outlines audit procedures to determine the existence of related parties, to identify transactions with related parties, and emphasizes the necessity for adequate financial statement disclosure.

## Consideration of Omitted Procedures After the Report Date

The Auditing Standards Board issued SAS No. 46, which provides guidance on the considerations and procedures to be applied when, subsequent to the date of the audit report, the auditor concludes that one or more procedures considered necessary at the time of the examination in the circumstances then existing were omitted, but there is no indication that those financial statements are not fairly presented.

The statement also provides guidelines as to appropriate actions when the omission of a procedure impairs the auditor's present ability to support a previously expressed opinion.

## Exposure Drafts

The AICPA Auditing Standards Board issued an exposure draft of a proposed Statement on Auditing Standards entitled **The Effects of Computer Processing on the Examination of Financial Statements** which would amend existing statements and supersede SAS No. 3. The proposed statement emphasizes that auditors should consider the methods of data processing, including the use of computers, in essentially the same way, and at the same time, they consider other significant factors that may affect their examination of the financial statements. This proposed statement makes it clear that the auditor's obligation to perform a minimum study and evaluation of internal accounting control is the same for computerized accounting systems and manual accounting systems.

The Accounting Standards Executive Committee of the AICPA Accounting Standards Division issued an exposure draft of a proposed statement of position entitled **Accounting for Asserted and Unasserted Medical Malpractice Claims of Health Care Providers and Related Issues**. This statement supplements the AICPA **Hospital Audit Guide** and provides guidance on applying generally accepted accounting principles in accounting for uninsured asserted and unasserted medical malpractice claims, captive insurance companies, retrospectively rated premiums, claims-made insurance policies, trust

(Continued on page 9, column 2)

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December 14-16, 1983 • Commonwealth Convention Center • Louisville

## WEDNESDAY, December 14

- 1:00 **Tax Highlights of 1983**  
John S. Pennell, Attorney  
McDermott, Will & Emery, Illinois
- 5:00 Cocktail Reception

## THURSDAY, December 15

- 8:30 **Subchapter S Revision Act of 1982-  
Basic Rules and Planning**  
Peter P. Weidenbruch, Attorney  
Georgetown University,  
Washington, DC
- 10:45 **Computer Utilization in the Tax Practice  
of the Future**  
William Self, CPA  
Bailey, Self, Harris & Co.,  
North Carolina
- 1:15 **Charitable Contributions: Windfalls and  
Pitfalls**  
Conrad Teitell, Attorney  
Philanthropy Tax Institute, Connecticut
- 3:00 **Corporate Acquisitions (New  
TEFRA Provisions)**  
Martin L. Fried, Attorney  
University of Syracuse Law School  
New York
- Gerard B. Pompan, CPA  
Ernst & Whinney, Washington, DC

## FRIDAY, December 16

- 8:30 **Divorce Taxation**  
Marjorie A. O'Connell, Attorney  
O'Connell & Associates  
Washington, DC
- 9:20 **How to Choose the Right Life  
Insurance Product for your Client**  
Louis R. Richey  
Meidinger, Inc., Kentucky
- 10:30 **TEFRA Penalties Affecting and  
Involving Advisors and Preparers**  
Jules Ritholz, Attorney  
Kostelanetz and Ritholz, New York
- 11:20 **Tax Strategies for Rehab Investment  
and Syndication**  
Robert D. Milburn, CPA  
Laventhol & Horwath, Washington, DC
- 1:20 **Economics of Tax-Oriented Real Estate  
Investing**  
Marvin D. Kenigsberg, CPA  
Intergrated Resources, New York
- 2:30 **State Taxation**  
Panel presentation by members of the  
Kentucky Revenue Cabinet on current  
issues
- 4:30 Questions and Answers

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**REGISTRATION** fee of \$150.00 covers the 2½ day program, speakers' outlines, lunches, coffee breaks and the cocktail reception.

**FURTHER INFORMATION** can be received by contacting the Kentucky Society of CPAs at 502/589-9239.

## TWENTY-SIXTH ANNUAL KENTUCKY INSTITUTE ON FEDERAL TAXATION

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Mail to Kentucky Society of CPAs, 310 W. Liberty Street, Louisville, KY 40202



# CompuFest '83 ignites interest of business people

Approximately 6,500 people from across Kentucky and surrounding states gathered at the Commonwealth Convention Center in Louisville, September 27-29, for the largest CompuFest ever held.

Business people were surrounded by the latest in microcomputer technology; 110 booths to include hardware, software, services, supplies, peripheral equipment, word processing systems and consultants.

Attendance rose 50% over last year's show, primarily due to increased interest by the business community and more affordable prices of microcomputers and industry items.

Several features were added to the '83 show. A traveling computer museum exhibit was brought to us by the Digital Equipment Corporation and supplemented by the personal collection of Dr. Sam Cook of the University of Louisville. The Computers & Information Systems Committee designed a pamphlet, **CompuTerms**, which was distributed to all CompuFest attendees. The pamphlet contained definitions of popular computer buzzwords written in layman's language. The intent of the pamphlet was to provide small business owners, without prior knowledge of computers, a handy reference which could be used in talking with vendors in the show hall. Plastic bags, imprinted

with the CompuFest logo, were also distributed to attendees to hold literature collected in the hall.

The CompuFest Committee of the Society is to be congratulated for their tremendous effort in making this year's show the best yet. "Crowd control" was a major challenge during the three-day event and committee members definitely deserve high ratings on endurance as evidenced by their long hours of work.

We would like to acknowledge, with great appreciation, the following individuals and their firms for their donation of time and expertise to CompuFest '83:

*George D. Pierce*, Microsolutions, Inc., Lexington — CompuFest Chairman; *Charlotte R. Burton*, Ernst & Whinney, Louisville — Safety, Security & Services; *J. David Flanery* and *Bill Snapp*, Ernst & Whinney, Lexington — Exhibits; *Roy K. Gatlin*, Eskew & Gresham, Louisville — Museum; *Larry E. Hogan*, Lynch & Hogan, Louisville — Advertising, Budget; *Patricia L. Magel*, University of Louisville Office of Computer Services — Registration; *J. Robert Owens*, Owens & Company, Lexington — Education; *Michael J. Parrino*, McCauley, Nicolas & Company, New Albany, Indiana — Vendor Solicitation; *Gregory J. Patterson*, Alexander Grant & Company, Lexing-



The Society and the accounting profession received a vast amount of publicity as a result of CompuFest '83.

ton — Vendor Solicitation; and *Richard A. Smith*, RAS Systems, Louisville — Show Control and Physical Arrangements.

Special thanks are also in order for Wang Laboratories, who provided computerized registration and to Computerland of Louisville, who donated our grand door prize, an IBM Personal Computer system.

The CompuFest Committee will meet this month to discuss . . . what else, CompuFest '84! Next year's show will be held September 18-20 and if you missed it in '83, plan now to come and bring your clients to the show in '84.

## Popularity of CompuFest seminars exceeds all expectations

The Computers and Information Systems Committee, chaired by *J. Robert Owens*, was responsible for two CompuFest functions, educational seminars and the **CompuTerms** pamphlet.

Last year CompuFest sponsored three computer-related seminars, each at least 8 hours long. The courses were moderately successful. After some discussion, the Committee decided to try a whole new concept consisting of short, 75-minute sessions to be held throughout the three-day show. In addition, it was decided that there would be three sessions conducted during each time period, thus giving attendees a smorgasboard of computer topics from which to choose. The Committee also felt that

if the seminar fee was low enough, attendance would increase. The fee was set at \$15/day making it possible for those attending the CompuFest exhibits, to also sign up for seminars without incurring a large out-of-pocket expense.

The Committee wanted to utilize as much expertise as possible from the accounting profession. Therefore, firms across the state were given an invitation to conduct a CompuFest seminar. In all, 34 sessions were held, to include several repeats.

Originally, it was felt that if each session drew 15 people, the educational program would be considered a success. Final attendance figures show that several of the sessions had over 100

registrants and the average attendance per session was 62 individuals!

Obviously, the Committee has hit upon the perfect formula for a successful educational program during CompuFest.

We would like to thank the members of the Computers & Information Systems Committee, many of whom also helped staff the seminar registration combat zone, for an outstanding job. *J. Robert Owens*, Owens & Company, Lexington — Chairman; *James M. Ferrell, II*, The Computer Store, Louisville; *Steven F. Goble*, Monroe Shine & Co., New Albany, Indiana; *Leelan Greer*, Tichenor, Resler & Eiche, Louisville; *Thomas C. Lewis, II*, Arthur Andersen & Co., Louisville; *Richard K. Peterson*, Deming, Malone, Livesay & Ostroff, Louisville; *Mark A. Schaeffer*, Bowden & Wood, Louisville; *Ed-* (Continued on page 11, columns 1 & 2)

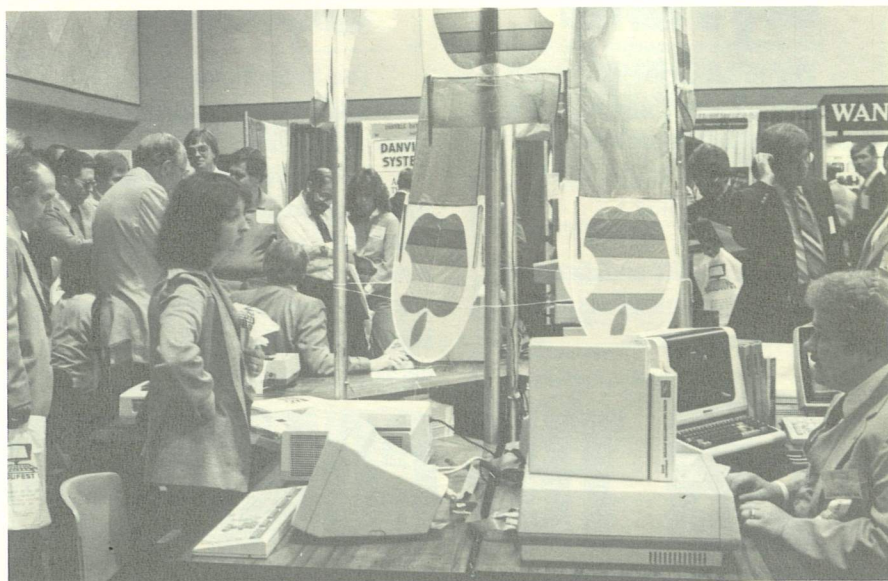


*Rick Smith and Patty Magel prepare to draw the name of the winner of the grand door prize, an IBM Personal Computer donated by Computerland of Louisville.*



*Advertising for CompuFest included newspapers, magazines, journals, radio and, of course, the famous CompuFest billboards.*

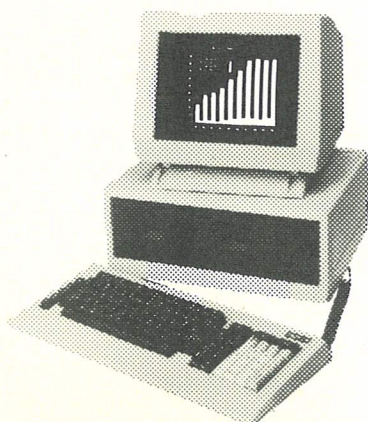
*Almost 7,000 computer enthusiasts attended CompuFest '83 to examine various computer exhibits.*





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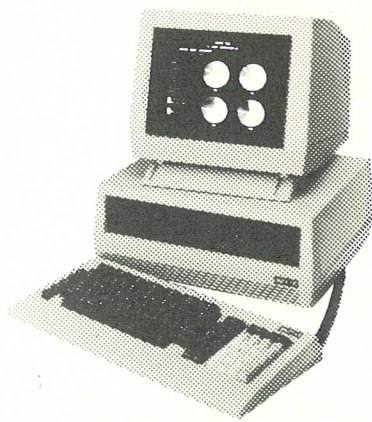
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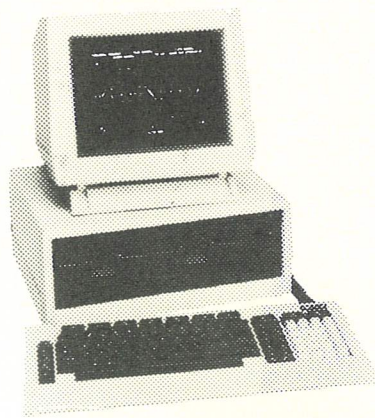
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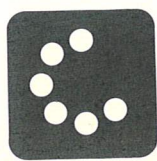
Includes fixed/removable  
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keyboard; communications and  
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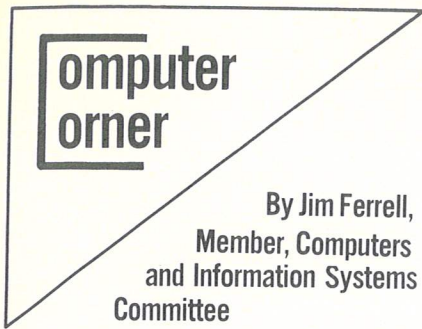
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## Local area networking... or let's get together sometime

As the number of companies using multiple personal computers in close proximity has increased so has the desire to share information and resources. In most instances this is currently being done by physically carrying diskettes, printers, plotters and other miscellaneous items from one computer to another. Local area networks offer a more efficient alternative, albeit more expensive and complex.

Let's look at a typical scenario. Your company recognized the benefits of desk top computers early on and promoted the use of micros by providing technical as well as financial support to managers and department heads who wished to computerize. As a result micro computers are commonplace throughout the company and improvements in productivity and quality of work are generally evident. Coupled with this general acceptance of desk top computers however several other trends can be noted. Increasingly, departments are requesting detailed information from other departments for use in budgeting or analytical models. Requests for specialized equipment such as plotters or letter quality printers are increasing as more managers see potential improvement in the presentation of complex information. Many departments are finding floppy diskettes to be a cumbersome storage media for the amount of information being maintained. As you may have guessed already, this company is a good candidate for a local area network.

A computer network is basically a communications path among multiple users, from two to several hundred, that provides for the transfer of data and the

sharing of available resources. A Local Area Network (LAN) is the same thing confined to a single office, building, or building complex but generally less than a mile in length. Networking has been used with mainframes and mini-computers for some time but is just gaining a following among micro users since the essential ingredients for a microcomputer network, i.e. the hardware and software needed to build and operate the network, are just coming on the market. As a detailed explanation is outside the scope of this article, let me just say that as with any computer application the planning for and evaluation of available local area networks first and foremost requires a detailed and painstaking review of your specific needs in the following areas:

1. The total number of users anticipated.
2. The total length of the network.
3. The different brands of computers to be included.
4. The types of resources to be shared i.e. plotters, printers, hard discs drives, etc.
5. The cost justification for the addition of a network.

Typical networks available cost from \$500 to in excess of \$1000 per work station in addition to the cost of the computer itself. Consequently, the cost justification is no small matter. But, look on the bright side. You could still be trying to justify Visicalc on an Apple II. Imagine that.

CPA has office space available on Outer Loop/Jefferson Mall. Very reasonable. Reply: 631 Lincoln Federal Building, Louisville, KY 40202.

## Current developments

*(Continued from page 4)*

funds of health care providers, and other related transactions.

### Income Tax Accounting

The Financial Accounting Standards Board (FASB) has set a public hearing on accounting for income taxes and issued a related discussion memorandum pertaining to deferred taxes, whether income tax expense should be the amount of taxes paid or should be allocated to the period in which related revenues and expenses are reported in the financial statements.

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# Federal tax note

By John D. Grider, CPA

*The Committee on Federal Taxation is providing each issue of The Bottom Line a brief comment on a tax subject believed to be of interest to its members. Because this material is intended for accomplished professionals, little in the way of background material is provided. For this reason, and because the tax laws are subject to change, the Committee recommends that these comments be used with care.*

Revenue Ruling 83-109, I.R.B. 1983-32, addresses the question of whether an automobile that is leased to an individual who uses it for nonbusiness purposes is Section 38 property to the lessor for investment tax credit purposes.

The ruling sets forth a fact pattern in which the lessor is in the business of leasing new automobiles in the United States. The terms of the leases vary from one day to three years and the leases are renewable at the lessee's option. The lessor generally retains the leased automobiles for four years before selling them as used vehicles. Some of the automobiles leased by the lessor are leased to individuals who use them for personal, nonbusiness purposes. Can the lessor claim the investment tax credit on all the automobiles it leases?

Section 48(a)(1) of the Internal Revenue Code defines Section 38 property as tangible personal property or other tangible property on which depreciation is allowable and that has a useful life of three years or more.

Section 47(a)(1) of the Code provides the recapture of investment tax credit allowed in a prior year if Section 38 property is disposed of or otherwise ceases to be Section 38 property with respect to the taxpayer. Section 1.47-2(b)(1) of the Regulation provides that the leasing of Section 38 property by the lessor who claimed the investment tax credit on the property is not a disposition of the property, however, Section 38 property ceases to be Section 38 property with respect to the lessor if, in any taxable year subsequent to the credit year, the property would not qualify as Section 38 property, as defined in Section 1.48-1, in the hands of the lessor, the lessee or a sublessee.

Section 1.48-1 of the Regulations provides that property ceases to be Section 38 property if it is used by the lessor

or the lessee predominantly outside the United States, for lodging, by certain tax exempt organizations, or by governmental units.

In the fact pattern presented, the automobiles leased by the lessor are tangible personal property on which depreciation is allowable and they have a useful life of more than three years. Therefore, they are Section 38 property in the hands of the lessor within the meaning of Section 48(a)(1) of the Code. If the automobiles leased by the lessor are used in a manner as set forth in Section 1.48-1 of the Regulations as described above, the automobiles would cease to be Section 38 property. Non-business use by a lessee is not one of the specific types of uses discussed in Section 1.48-1 of the Regulations. Therefore, the personal use by the lessees of the automobiles that the lessor leases does not result in the automobile ceasing to be Section 38 property within the meaning of Section 1.47-2(b)(1).

The ruling holds that an automobile that is leased to an individual who uses it for nonbusiness purposes is Section 38 property to the lessor for investment tax credit purposes, however, the holding in the ruling is not applicable to a lease when an election under Section

168(f)(8) has been made.

The ruling modifies Revenue Ruling 69-1 to provide that leased property need not be used by a lessee or sublessee in a trade or business or held for the production of income in order for the lessor to treat the leased property as Section 38 property.

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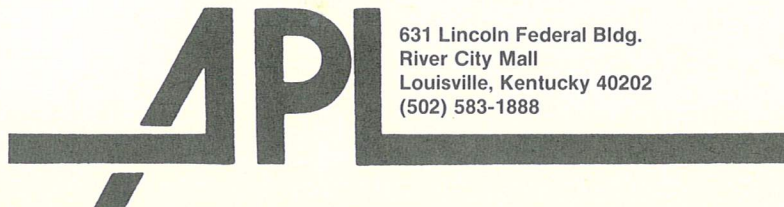
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(Continued from page 6)

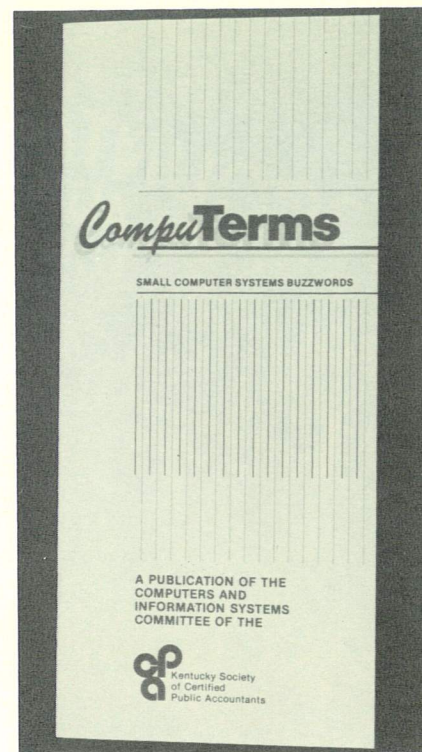
ward C. Ward, First National Bank, Louisville; Irvin L. Wasserman, Wasserman & Noe, Louisville; and Harold E. Wills, James R. Meany & Associates, Bowling Green.

We would also like to acknowledge the contribution made by the seminar speakers and their firms in making the seminar program the success that it was:

Thomas A. Dieruf, Pattco, Inc., Louisville; Nolan J. Moore and Ronald A. Staurovsky, Alexander Grant & Company, Cincinnati, Ohio; Susan K. Gampfer, Arthur Andersen & Co., Louisville; Terry Myers and Leslie L. Geoghegan, Coopers & Lybrand, Louisville; Edward C. Ward and J. McDuffie Brunson, First National Bank, Louisville; Philip Bronstein, Arthur Young & Company, Louisville; Lawrence York and George D. Pierce, Microsolutions, Inc., Lexington; Stephen N. Weissmueller, Owens & Com-

pany, Lexington; Mike Lawrence and Jim Jonas, Ernst & Whinney, Nashville, Tennessee; C. Douglas Brown, King, Brown & Co., Louisville; J. Thomas Monk, Peat, Marwick, Mitchell & Co., St. Louis, Missouri; John F. Barron, Liberty National Bank, Louisville; Jeffrey A. Sanford, The OMEGAS Group, Louisville; James R. Lynn, The Computer Store, Louisville; J. Lowell Ashby and Robert E. Whiting, Touche Ross & Co., Louisville; Mark A. Schaeffer, Bowden & Wood, Louisville; Thomas A. Christopher, Robinson, Hughes & Christopher, Danville; Eddie Fisher, James R. Meany & Associates, Bowling Green.

The Committee was also responsible for designing and writing a pamphlet entitled **CompuTerms** which was distributed to all CompuFest attendees. The pamphlet contained definitions of popular computer terms, written in layman's language. The pamphlet has even received national attention from the American Institute of CPAs. Special thanks go to Edward C. Ward who was primarily responsible for the **CompuTerms** project.



**CompuTerms** was distributed to CompuFest attendees and has gained national recognition.

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<b>December 2</b>	<b>1040 Workshop Advanced I — Louisville</b> DL: Randy Hahn	\$110
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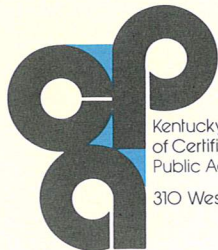
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