Report of the Committee on
Legislation and Regulatory Reform

I. INTRODUCTION

This is the fourth annual report filed by the Committee on Legislation and
Regulatory Reform of the Federal Energy Bar Association. The Committee's last
report, 5 Energy L.J. 449 (1984), included calendar year 1983 and the first four
months of the Second Session of the 98th Congress. This report, accordingly, covers
the remainder of the Second Session, May, 1984 through the end of the year, with
some attention also devoted to the opening days of the 99th Congress.

Given the number of legislative proposals put forth in Congress and the
resources available, the Committee is constrained to limit its review. Consequently,
some matters are more comprehensively discussed than others. Some issues, such as
legislative proposals affecting hydroelectric licensing, are covered in other
committee reports.

II. LEGISLATIVE DEVELOPMENTS

A. Natural Gas Pricing and Regulation

Natural gas legislation received very substantial consideration in the 98th
Congress, having progressed through the Senate Energy and Natural Resources
Committee to the Senate floor and having been reported out by the House Energy
and Commerce Committee to the House Rules Committee. In the latter part of the
98th Congress, however, the legislative process with respect to natural gas did not
progress beyond the aforementioned stages. While there are numerous reasons for
this result, perhaps the most significant involved a combination of election year
politics, the contentious nature of the substantive issues and a moderation in gas
prices as compared to the preceding years.

The prospects for the 99th Congress remain dependent upon developments in
natural gas markets. Both the House Energy and Commerce and Senate Energy
and Natural Resources committees are likely to proceed with regulatory oversight
activities and not move rapidly on specific legislative proposals until such time as a
comprehensive assessment of market behavior under new gas decontrol is obtained.
This appears also to be the position of the Administration.

Nonetheless, several bills have been introduced thus far. These include
H.Con.Res. 11 by Representative Collins (D-IL), seeking to establish the sense of
Congress that "artificially high natural gas wellhead prices" be reduced by
eliminating take-or-pay clauses, indefinite price escalator clauses and automatic
passthrough of increases in purchased gas costs; H.R. 294 also by Representative
Collins, declaring take-or-pay clauses unenforceable, providing "market-outs;"
requiring purchases of highest priced gas to be reduced first, prohibiting automatic
passsthrough of purchased gas costs, increasing low income energy assistance and
revising the "public interest" determinations for importation of natural gas;
H.R. 316 by Representative Durbin (D-IL) requiring certain FERC reports to
Congress as to changes in gas costs and establishing new procedures with respect to
complaints made under the Natural Gas Act as to rate increase filings; and H.R. 511 by Representative Michel (R-IL), proposing comprehensive "contract carriage" and also addressing rate increases and certain natural gas imports.

These and other legislative proposals which will surely be introduced over the coming months, will, again, not likely be subject to significant congressional action unless and until the ramifications of new gas decontrol have been assessed.

B. Taxes


DEFRA, signed into law on July 18, 1984, contains numerous provisions affecting energy-related items. The more significant of these changes include amendments relating to: (1) the windfall profits tax, (2) the percentage depletion allowance with respect to certain oil production, (3) fuel excise taxes, (4) the capital gains treatment with respect to coal royalties, and (5) the accrual method of accounting. Despite these numerous changes affecting energy taxes, Congress was unable to reach a consensus to extend the expiration date of the business energy tax credits beyond December 31, 1985.

Presented below is a brief synopsis of the most significant changes affecting energy-related items.

a. Windfall Profits Tax

Under prior law, the rate of windfall profits tax on newly discovered oil (i.e., tertiary production) was 22.5% in 1984, 20% in 1985 and 15% thereafter. Despite congressional attempts to exempt tertiary oil entirely from the windfall profits tax, Section 25(a) of DEFRA provides that the rate of tax on newly discovered oil will remain at 22.5% through 1987, and is then reduced to 20% in 1988, and 15% thereafter. This provision applies to domestic crude oil removed from the premises upon which it was produced after December 31, 1983.

b. Percentage Depletion on Secondary and Tertiary Production

In an effort to correct several drafting errors that occurred under the Tax Reduction Act of 1975, Section 25(b) of DEFRA eliminates any distinction between primary and secondary or tertiary production after 1983 for purposes of the percentage depletion allowance under Section 613A of the Internal Revenue Code. The Tax Reduction Act of 1975 retained the percentage depletion allowance for limited quantities of oil and natural gas production after December 31, 1974. With respect to primary oil production (i.e., production other than secondary or tertiary) the depletion rate has gradually declined to a permanent level of 15% on the first 1,000 barrels per day. Secondary and tertiary production, however, was always subject to a 22% depletion rate, but because of a drafting error, the allowance with respect to such production expired as of the end of 1983. Furthermore, under prior law, a taxpayer was required to take into account the amount of secondary and tertiary production in determining the amount of production upon which
percentage depletion was available, even though percentage depletion was not available with respect to such production. Secondary and tertiary production was also excepted from the transfer limitations contained in Sections 613A(c)(9) and (10) of the Code under prior law. These restrictions precluded any percentage depletion allowance from being applied to any proven property transferred to another taxpayer after December 31, 1974. This exception resulted from the same error that caused termination of percentage depletion on secondary or tertiary production after 1983.

Section 25(b) of DEFRA, by eliminating any distinction between primary and secondary or tertiary production, corrects the previous drafting errors. Hence, any oil production from an independent producer after 1983 will be subject to the 15% percentage depletion allowance on up to 1,000 bpd. Moreover, pursuant to DEFRA any transfer of secondary or tertiary production after 1974 results in the disallowance of a percentage depletion deduction with respect to such production unless one of the exceptions contained in Sections 613A(c)(9) and (10) of the Code apply.

c. Fuel Excise Taxes

Title IX of DEFRA amended, in part, the fuel excise tax provisions enacted as part of the Highway Revenue Act of 1982 (P.L. 424, Title V). The excise tax on diesel fuel, effective through October 1, 1988, was increased from 9 cents to 15 cents per gallon. Refunds or credits for diesel fuel used in privately owned school or local buses were increased to 12 cents per gallon, resulting in an effective tax of 3 cents per gallon. Local buses that are used in furnishing transportation to the general public, have a seating capacity of at least 20 adults and are operated under a contract with a state or local government, will be allowed a 15 cents per gallon refund. Lightweight vehicles (i.e., those that weigh less than 10,000 pounds) will be permitted a one-time rebate equal to the estimated extra diesel fuel tax to be paid over the remaining estimated life of the vehicle. No rebate is available for any light vehicle (whether car or truck) whose model year is earlier than 1978. These provisions relating to the diesel fuel excise tax are effective beginning August 1, 1984.

Excise tax exemptions with respect to gasohol (i.e., any fuel with at least a 10% alcohol content derived from a source other than petroleum, natural gas or coal) are increased from 5 cents to 6 cents per gallon. In addition, alcohol fuels (those fuels comprised of at least 85% methanol, ethanol or other alcohol not derived from petroleum or natural gas) will continue to be subject to a 9 cents per gallon exemption. A separate 4.5 cents exemption will be available to alcohol fuels derived from natural gas.

The income tax credit for alcohol fuel mixtures (available under Section 44E of the Code prior to DEFRA, now redesignated as Section 40 of the Code) was increased from 50 cents to 60 cents per gallon. Finally, the 4 cents per gallon exemption from the excise tax on motor fuels, gasoline and diesel fuels was extended for qualified taxicabs until September 30, 1985. This exemption was scheduled to expire October 1, 1984.
d. Tax Treatment of Coal Royalties

Section 631(c) of the Code generally provides that royalties received on the disposition of coal or iron ore qualify for favorable capital gain treatment so long as the coal or iron ore deposit has been held for more than one year prior to mining. If a taxpayer elects to take capital gain treatment on the royalties, the percentage depletion would not obtain. Prior law also denied capital gain treatment on the disposal of iron ore (not coal) to a related person or an entity controlled by the same persons that disposed of the coal. Section 178 of DEFRA, in an attempt to limit tax motivated arrangements in which coal was disposed of to related persons, amended Section 631(c) of the Code to preclude capital gain treatment with respect to transfers of coal to related persons where the taxpayer retained a royalty interest.

e. Accrual Basis Accounting

Under the accrual method of accounting, an expense is generally deductible in the taxable year in which (1) all events have occurred that established the fact of a liability, and (2) the amount of the liability can be reasonably determined (Section 461 of the Code). Whether an expense involving a future obligation meets the “all events test” in a year earlier than that in which the obligation is actually repaid has been much contested.

Section 91 of DEFRA modifies the “all events test” by adding an additional requirement under Section 461(h) of the Code. An expense generally will not be accrual until such time as “economic performance” occurs with regard to the expenditure. However, special rules apply to refunds received by a regulated natural gas utility that receives refunds from suppliers, which thereafter are passed through to customers. Rev. Rul. 63-182, 163-2 C.B. 194, had interpreted the all events test under prior law to permit a utility to deduct the amount passed through to customers in the year the refunds were received by the utility rather than in the year the refunds were passed through to customers. Section 91 of DEFRA now will permit a natural gas utility to deduct overcharge refunds in the year the refund is included in the income of the utility, provided that the refunds are passed through to customers “within a reasonable period of time” in the following taxable year, with adequate interest included in the pass-through.

Special rules are provided under new Code Sections 468 and 468A, concerning the accrual of nuclear power plant decommissioning expenses and mine reclamation costs, respectively. Section 468 of the Code provides that taxpayers responsible for decommissioning a nuclear facility may deduct contributions to a qualified decommissioning fund in the year they are made, but only to the extent these amounts are added to customer service charges and included as taxable income. Taxpayers must obtain a ruling from the IRS to establish the maximum annual contribution that may be made to the fund. If a nuclear power plant is disposed of prior to the completion of decommissioning, the seller’s (taxpayer’s) decommissioning fund will be disqualified, resulting in a portion or all of the fund balance being included in the taxpayer’s gross income.

Section 468A of the Code generally provides that taxpayers may elect a uniform method of deducting qualified mine reclamation and closing costs prior to
economic performance. This elective provision permits a current deduction of such amounts, subject to certain limitations on a discounted (present value) basis. Taxpayers that choose not to use this method will be subject to the general rules for accrual basis taxpayers that preclude taxpayers from deducting future expenses prior to the time when economic performance occurs.

2. What Will Happen in the 99th Congress?

The proposed extension of business energy tax credits should prove contentious in any deficit reduction or tax simplification plans before the 99th Congress. The Senate provisions in DEFRA, which would have extended and expanded various credits, but which were deleted by the House conferees, were originated by Senator Packwood, now Finance Committee Chairman. Other provisions were reintroduced in October by Energy Tax Subcommittee Chairman Wallop and co-sponsored by fellow Finance Subcommittee Member Durenberger, Minority Leader Byrd and Energy Committee Chairman McClure (S. 1939). Similarly, in the House, eight Ways and Means Committee Members have introduced legislation to extend residential solar tax credits through 1990 (H.R. 6416), while Representative Hefstel reintroduced legislation to extend the business energy tax credits (H.R. 6419).

The chances of any tax legislation going forward in this Congress may be significantly affected by the Treasury Department's proposal for tax reform, released in late November. Although it appears unlikely that the Treasury's plan will be adopted by Congress, that proposal does call for (1) the repeal of all energy tax credits, (2) repeal of the percentage depletion allowance and the option of expensing intangible drilling costs, and (3) the accelerated phase-out of the windfall profit tax. Depending upon the political climate at the time tax legislation is introduced, the Treasury proposal could act as a vehicle for further reductions in energy-related tax subsidies during the 99th Congress.

C. Regulatory Reform

The 99th Congress has gotten off to an early start with several measures falling within the general boundaries of "regulatory reform," and reflecting the impact of the Supreme Court's decision in Immigration and Naturalization Service v. Chadha, ___ U.S. ___, 103 S.Ct. 2764 (1983), the "legislative veto" case. In a direct response to this case, Representative Jacobs (D-IN) introduced, on January 3, 1985, H.J.Res. 32, a joint resolution to amend the Constitution of the United States to provide for one-House vetoes of executive branch rules and regulations issued pursuant to Acts of the Congress. The joint resolution has been referred to the House Committee on the Judiciary.

1. Sunset Act of 1985

Also on January 3, 1985, Representative Mineta (D-CA) introduced H.R. 2, a bill to require reauthorizations of budget authority for government programs and to provide for review of government programs at least every ten years. H.R. 2 would
render it improper for either the Senate or House to consider any bills or amendments which authorize the enactment of new budget authority for a program for a period of greater than ten years, or for an indefinite period. New budget authority for a program would only be permissible after a "reauthorization review" of the program by House or Senate committees, which review would include an analysis of such items as costs, results and effectiveness of the program, other programs with similar objectives (and a justification for the program under study in comparison thereto) and an identification of the objectives of the program and the problems or needs it is intended to address.

The same ten-year reauthorization limit is to be placed upon any "tax expenditure provision" which is defined as a federal law which allows a special exclusion, exemption or deduction in determining liability for any tax, a preferential tax rate, or a deferral of tax liability.

H.R. 2, co-sponsored by Representative Gephardt (D-MO) has been referred jointly to the House Committee on Government Operations and the House Committee on Rules.

2. Regulatory Coordination and Procedure Act of 1985

Representative Fish (R-NY), on January 3, 1985, introduced H.R. 19, a bill to amend Section 553 of Title 5, U.S.C. (Administrative Procedure Act), with respect to procedures for agency rulemaking, and to establish an Office of Regulatory Policy and Coordination. The bill would increase the amount of information which an agency must file with a notice of proposed rulemaking to include a statement of the specific objectives to be obtained by the proposed rule, and a statement that the agency seeks proposals from the public for alternative ways to accomplish the objectives. Agencies also would be required to keep a file on each rulemaking, containing, among other items, the notice of proposed rulemaking, material on which the agency "substantially relied" in formulating the rule, a copy of all written comments received, and a copy of the preliminary and final regulatory analyses.

For major rules, an agency would be required to issue a preliminary regulatory analysis with the notice of proposed rulemaking and a final regulatory analysis with adopted rules. These regulatory analyses are designed to analyze the need for, and objectives of, the rule, to describe alternatives to the rule and to weigh the benefits versus the adverse economic effects of the rule.

An Office of Regulatory Policy and Coordination is to be created under this bill to monitor and review the compliance by agencies (other than independent regulatory agencies) with the requirements of the bill. The Office would have the authority: (1) to designate any proposed rule as a major rule; (2) to issue standards for identifying such rules and for preparing regulatory analyses; (3) to require agencies to obtain and evaluate any relevant data; (4) to identify duplicative, overlapping, or conflicting rules; (5) to direct an agency to reconsider the scope and effectiveness of any existing rule; (6) to develop procedures for estimating annual benefits and costs of agency rules; and (7) to recommend changes in statutes.

H.R. 19 has been referred to the House Committee on the Judiciary.
3. Administrative Rulemaking Control Act

Introduced by Representative Fuqua (D-FL) on January 3, 1985, H.R. 340 would permit either House of Congress to disapprove certain rules proposed by executive agencies. The bill proposes to amend 5 U.S.C. § 553 to provide that rules, the violation of which subjects a person to a criminal penalty, will take effect: (1) only if published in the Federal Register; (2) only after the expiration of the first period of 30 calendar days of continuous session of Congress after the date on which the rule was published; and (3) only if, between the date of publication and the end of the 30-day period, neither House passes a resolution stating it does not favor the rule. H.R. 340 has been referred jointly to the House Committee on the Judiciary and the House Committee on Rules.

4. Congressional Regulatory Oversight Improvements Resolution of 1985

This concurrent resolution (H.Con.Res. 2), to provide improved structures and procedures for congressional oversight of the federal regulatory process and congressional review of agency rules, was introduced by Representative Moakley (D-MA), co-sponsored by Representative Kindness (R-OH), on January 3, 1985. The concurrent resolution would establish a joint committee of Congress, to be known as the Joint Committee on Regulatory Affairs, which would have the responsibility of monitoring the rulemaking activities of all federal agencies and could undertake an investigation of any agency rule or proposed rule.

The Joint Committee would have the authority to report identical concurrent resolutions to the House and the Senate disapproving an agency rule it had reviewed on the grounds that: (1) the agency failed to provide the Joint Committee with adequate or timely information needed to carry out an investigation; (2) the rule is arbitrary, capricious, or unreasonable; (3) the rule duplicates, overlaps, or conflicts with other federal rules or statutes; (4) the rule imposes significant costs or burdens which are not adequately offset by public benefits; (5) the rule has been issued in such a way as to make it unreasonable to expect the regulated entities to be aware of it; (6) the rule is not understandable; (7) the rule does not provide adequate guidance for compliance; and (8) the rule is beyond the statutory authority of the agency or inconsistent with the legislative intent of the applicable statute.

If the concurrent resolution disapproving of the rule is adopted, neither House would consider any bills making or continuing appropriations for the agency in question unless such bill contained language which prevented the use of any funds to carry out the rule to which the resolution pertained. After the House and Senate have adopted the concurrent resolution disapproving of a rule, the Joint Committee may report joint resolutions to the House and Senate to require the agency in question to revise or repeal, or not to promulgate, the agency rule to which the concurrent resolution pertained. Finally, after the concurrent resolution disapproving of a rule has been adopted by the House and Senate, the Joint Committee is authorized to bring, or otherwise participate in, on behalf of the Congress, any federal court proceeding relating to the agency rule in question. H.Con.Res. 2 has been referred to the House Committee on Rules.
D. Pipeline Safety

On March 30, 1984, Representative Philip Sharp (D-IN) introduced H.R. 5313, reauthorizing for one year the pipeline safety program under the Natural Gas Pipeline Safety Act (NGPSA) and the Hazardous Liquids Pipeline Safety Act (HLPSA). The House Subcommittee on Fossil and Synthetic Fuels reported H.R. 5313 to the Energy and Commerce Committee without amendment on April 3, 1984. On May 8, 1984, the Energy and Commerce Committee ordered H.R. 5313 reported. The Committee added an amendment offered by Representative Michael Oxley (R-OH) requiring interstate transmission facilities to submit a report to DOT identifying the location and condition of facilities the construction of which was completed prior to January 1, 1983. On May 9, the House Public Works and Transportation Committee adopted a substantially similar bill.


On October 11, 1984, the President signed P.L. 98-464, authorizing FY 1985 appropriations for NGPSA and HLPSA. In addition to funding programs under the two statutes, the new law amends the NGPSA to require owners and operators of interstate facilities to file a report with DOT by April 9, 1985, regarding the condition of pipeline facilities constructed prior to 1940. DOT must study the reports and advise Congress by July 8, 1985, on any steps that should be taken to protect life and property. Moreover, P.L. 98-464 amends the HLPSA to require DOT to study issues related to the transportation of methanol and methods of testing and inspecting hazardous liquid pipeline facilities and to report the results of these studies to Congress.

E. Energy Preparedness

1. Standard Sales Provisions Governing Sales From The Strategic Petroleum Reserve

Pursuant to the provisions of the Energy Emergency Preparedness Act of 1982 (EEPA), 42 U.S.C. § 6239 (Supp. V 1981), the Department of Energy (DOE) promulgated rules on an interim final basis governing price competitive sales of petroleum from the Strategic Petroleum Reserve (SPR) in the event that the SPR is drawn down to respond to a severe energy supply interruption or to meet obligations of the United States under the Agreement on an International Energy Program. 49 Fed. Reg. 2692 (1984). The purpose of the rule is to facilitate the sales process during a draw down of the SPR by establishing Standard Sales Provisions (SSPs) which contain standardized contract provisions to be incorporated in all contracts for the sale of SPR petroleum.
2. Legislative Reform

Although no legislative developments transpired during 1984, the EEPA is scheduled to expire on June 3, 1985. Accordingly, the Congress may take some action in this area during 1985.

F. Oil Pipeline Deregulation

For the past several years the regulation of oil pipelines has been in a state of transition, with the FERC assuming this responsibility from the ICC. Representative John B. Breaux (D-LA) introduced H.R. 2677, a bill to deregulate oil pipelines, in the First Session of the 98th Congress; H.R. 2677 was referred jointly to the Energy and Commerce and Public Works and Transportation committees. The bill was not enacted. Until the Administration submits its proposal, if any, no further action is anticipated in the 99th Congress.

G. Petroleum Overcharge Restitution Funds

At the Administration's request, on February 29, 1984, Senator McClure introduced S. 2370 and Representative Broyhill introduced H.R. 4972, both of which provide for the creation of a Petroleum Overcharge Restitution Fund in the United States Treasury and further provide that, where direct restitution to persons who sustained economic injury cannot be effected, such monies that come into the fund arising out of petroleum pricing violations would be made available to the states under three programs:

(a) the Low-Income Home Energy Assistance Program;
(b) the Weatherization Assistance Program; and
(c) the Schools and Hospitals Grant Program.

The bills also authorized Fiscal Years 1985-1989 appropriations for these three programs at Fiscal Year 1984 levels. If the Petroleum Overcharge Restitution Fund assets are insufficient, the balance of appropriations for these programs will be made available from the general fund of the United States Treasury. These bills also authorize continued placement of escrow amounts arising out of petroleum pricing violations with minority-owned financial institutions pending final distribution.

On June 14, 1984, Senator Weicker of the Subcommittee on Energy Conservation and Supply of the Committee on Energy and Natural Resources held a hearing on S. 2370. These bills were not enacted by the 98th Congress.

H. Low-Income Home Energy Assistance

Following Senate approval on October 4, 1984, the House passed S. 2565 on October 9 authorizing appropriations for the Low-Income Energy Assistance Program (LIEAP) for fiscal years 1985 and 1986 at $2.14 billion and $2.275 billion, respectively. The final version of S. 2565 was the result of a compromise among the numerous House and Senate attempts at LIEAP reauthorization and weatherization bills. As passed, authorization is only for fiscal years 1985 and 1986 and includes a formula change for the allocation of funds. Under the new formula,
funds are to be distributed on the basis of the number of low-income residents in a
particular state and the amount those residents spend on heating and cooling. The
new formula abandons the use of heating degree days squared as a factor, thus
decreasing the amount of funds received in the Northeast region with certain
individual state exceptions. The President signed S. 2565 into law on October 30,
1984 (P.L. No. 98-558).

In passing FY 1985 appropriations for the Department of Health and Human
Services, $2.1 billion have been appropriated for low-income home energy
assistance.

I. Moratorium on Offshore Leasing

After the FY 1985 Interior Appropriations bill included a continuation of the
1984 moratoria on offshore leasing in certain areas, bills intended to dictate the
Interior Department’s actions regarding coastal areas received no further
consideration and were not enacted. These included H.R. 3595, H.R. 3862,

J. Superfund

Following the August, 1984 passage of H.R. 5640 by the House of
Representatives, the Senate Committee on Environment and Public Works
continued its markup session on S. 2892. The Committee reported the bill out on
September 13 and filed S. Rept. 98-631 on September 21, forwarding the bill on to
the Senate Finance Committee for consideration of Title II. An attempt was made to
add the bill to the continuing resolution, but it was considered not to be germane to
that resolution and was subsequently abandoned. Further attempts to reauthorize
Superfund will take place in the 99th Congress.

K. Involuntary Utility Terminations

Legislation was introduced in the 98th Congress by Representatives Conyers
(D-MI) and Collins (D-IL) dealing with involuntary utility terminations. H.R. 1594
would have provided for uniform nationwide standards governing involuntary
termination of residential service by natural gas and electric utilities.

H.R. 2004 would have prohibited involuntary terminations of service for
residential purposes by electric and natural gas utilities between October 15 and
April 14. No action was taken on either H.R. 1594 or H.R. 2004 before Congress
adjourned.

L. Conservation

Congressional action on conservation legislation in the latter part of 1984
focused on H.R. 5946. As passed by the House on July 30, 1984, this bill would have
made several significant changes to the Residential Conservation Service (RCS) and
Commercial and Apartment Conservation Service (CACS) programs. Among other
things, H.R. 5946 repealed CACS in its entirety, extended the RCS information
requirements through 1989 (otherwise to expire January 1, 1985), authorized the formulation of alternate State plans or alternate utility plans and created new requirements for waivers of the existing prohibitions against certain utility conservation activities.

After H.R. 5946 passed the House, it was taken up on the Senate floor where substitute language was adopted which would have extended the RCS information requirement termination date for one year, to January 1, 1986. This substitute passed the Senate on October 3, 1984, and, later that same day, the House again passed its version of H.R. 5946 with the Senate substitute language included. This version was, once again, acted upon, on October 5, by the Senate which insisted upon its prior substitute — one-year RCS information requirement extension. The House did not agree, and H.R. 5946 was not enacted.

Several members of Congress expressed interest in pursuing this subject in the 99th Congress, and such action may be expected.

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