

**FINANCIAL INDUSTRY REGULATORY AUTHORITY  
LETTER OF ACCEPTANCE, WAIVER AND CONSENT  
NO. 2016050948101**

TO: Department of Enforcement  
Financial Industry Regulatory Authority (FINRA)

RE: Oppenheimer & Co. Inc., Respondent  
Member Firm  
CRD No. 249

Pursuant to FINRA Rule 9216 of FINRA's Code of Procedure, Respondent Oppenheimer & Co. Inc. ("Oppenheimer" or the "Firm") submits this Letter of Acceptance, Waiver and Consent (AWC) for the purpose of proposing a settlement of the alleged rule violations described below. This AWC is submitted on the condition that, if accepted, FINRA will not bring any future actions against Respondent alleging violations based on the same factual findings described herein.

**I.**

**ACCEPTANCE AND CONSENT**

- A. Respondent hereby accepts and consents, without admitting or denying the findings, and solely for the purposes of this proceeding and any other proceeding brought by or on behalf of FINRA, or to which FINRA is a party, prior to a hearing and without an adjudication of any issue of law or fact, to the entry of the following findings by FINRA:

**BACKGROUND**

Oppenheimer has been a FINRA member since 1945. The Firm is a full-service broker-dealer that is headquartered in New York, New York. Oppenheimer has approximately 127 branch offices and 1,955 registered representatives.

**RELEVANT DISCIPLINARY HISTORY**

Respondent does not have any relevant disciplinary history with the Securities and Exchange Commission, any state securities regulators, FINRA, or any other self-regulatory organization.

**OVERVIEW**

From January 2011 through December 2015 (the "Relevant Period"), Oppenheimer failed to establish and maintain a supervisory system, and failed to establish, maintain, and enforce written supervisory procedures ("WSPs"), that were reasonably designed to supervise the suitability of representatives' recommendations to customers as they pertain to early rollovers of Unit Investment Trusts. Based on the foregoing, Oppenheimer

violated NASD Rule 3010 (for conduct before December 1, 2014) and FINRA Rule 3110 (for conduct on or after December 1, 2014) and FINRA Rule 2010.

## **FACTS AND VIOLATIVE CONDUCT**

### **A. Unit Investment Trusts**

A Unit Investment Trust (“UIT”) is a SEC-registered investment company that offers investors shares or “units” in a fixed portfolio of securities in a one-time public offering. A UIT terminates on a specified maturity date, often after 15 or 24 months, at which point the underlying securities are sold and the resulting proceeds are paid to the investors. Generally, a UIT’s portfolio is not actively managed between the trust’s inception and its maturity date.

UIT sponsors typically offer UIT product lines in successive “series,” with the offering periods for new series usually coinciding with the maturity date of prior series. Successive series of UITs often have the same or similar investment objectives and investment strategies as the prior series, even if the portfolio of securities held by the UIT changes from series to series.

UITs impose a variety of upfront sales charges. For example, during the Relevant Period, a typical 24-month UIT contained three separate charges: (1) an initial sales charge, which was generally 1% of the purchase price; (2) a deferred sales charge, which was generally up to 2.5% of the offering price; and (3) a creation and development fee (“C&D fee”), which was generally 0.5% of the offering price.<sup>1</sup> If the proceeds from the sale of a UIT were “rolled over” to fund the purchase of a new UIT, UIT sponsors often waived the initial sales charge, but still applied the deferred sales charge and C&D fee.

A registered representative who recommended the sale of a customer’s UIT before its maturity date and used the sale proceeds to purchase a new UIT would cause the customer to incur greater sales charges than if the customer had held the UIT until maturity. For example, a hypothetical customer who purchased a 24-month UIT and held it until maturity would have paid a sales charge of about 3.95%. However, if after six months, the customer rolled over the UIT into a new UIT, he or she would have paid an additional 2.95% in sales charges. And, if the customer repeatedly rolled over the existing UIT into a new UIT every six months, he or she would have paid total sales charges of approximately 12.8% over a two-year period.

Because of the long-term nature of UITs, their structure, and their costs, short-term trading of UITs may be unsuitable.

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<sup>1</sup> In addition to these charges, most UITs charged annual operating expenses that were paid to the sponsor out of the assets of the UIT.

## **B. Oppenheimer Failed To Reasonably Supervise Patterns of Short-Term Trading of UITs**

FINRA Rule 3110 and its predecessor, NASD Rule 3010, require that each member firm establish and maintain a supervisory system, and establish, maintain, and enforce WSPs, that are reasonably designed to supervise the activities of each registered representative, registered principal, and other associated person of the firm and achieve compliance with applicable securities laws and regulations, and with applicable NASD and FINRA rules.

FINRA Rule 2111 and its predecessor, NASD Rule 2310, require member firms or their associated persons to have a reasonable basis to believe that a recommended securities transaction is suitable for the customer, based on the information obtained through the reasonable diligence of the firm or associated person. A firm's or associated person's reasonable diligence must provide the firm or associated person with an understanding of the potential risks and rewards associated with the recommended security.

During the Relevant Period, Oppenheimer executed more than \$6.4 billion in UIT transactions that generated more than \$68.6 million in sales charges. The \$6.4 billion in UIT transactions included more than \$753.9 million in proceeds from transactions in which UITs were sold more than 100 days before their maturity dates and some or all of the proceeds were used to purchase one or more new UITs ("early rollovers").

Approximately \$237.1 million of the proceeds were for transactions in which customers sold UITs more than 100 days prior to their maturity dates and used some or all of the proceeds to purchase a subsequent series of the same UIT, which, as noted above, had, in many cases, the same or similar investment objectives and strategies as the prior series ("series-to-series early rollovers").

Oppenheimer failed to establish and maintain a supervisory system, and to establish, maintain, and enforce WSPs, reasonably designed to supervise the suitability of representatives' recommendations to customers as they pertain to early rollovers of UITs. Oppenheimer's WSPs recognized that "UITs generally are intended as long-term investments and usually have sales charges incorporated in them based upon this intention." As a result, the WSPs cautioned that "frequent trading or switching raises questions regarding the appropriateness of the transactions." Nonetheless, the WSPs did not discuss early rollovers or series-to-series rollovers, or otherwise provide guidance to Firm supervisors about how to monitor for potentially unsuitable patterns of early UIT rollovers.

In addition, Oppenheimer did not use automated reports, alerts, or other systems to supervise for potentially unsuitable patterns of early UIT rollovers, relying instead on a manual review of the Firm's UIT trade report by branch managers. Because the report did not effectively flag early rollovers, this review was not reasonably designed to supervise the suitability of representatives' recommendations to customers as they pertain to early rollovers of UITs. The Firm's review of the UIT trade report did not identify that Oppenheimer representatives recommended potentially unsuitable early rollovers, including series-to-series rollovers, which may have caused those customers to incur

\$3,874,206.90 in sales charges that they would not have incurred had they held the UITs until their maturity dates.

As a result of the foregoing, Oppenheimer violated NASD Rule 3010 (for conduct before December 1, 2014), FINRA Rule 3110 (for conduct on and after December 1, 2014), and FINRA Rule 2010.

### **CREDIT FOR EXTRAORDINARY COOPERATION**

In resolving this matter, FINRA has recognized Oppenheimer's extraordinary cooperation for having: (1) provided substantial assistance to FINRA's investigation, including by retaining an outside consultant to analyze the Firm's UIT trading and voluntarily sharing the results of the consultant's analysis with FINRA; (2) developed and implemented a methodology that efficiently identified customers eligible for restitution; and (3) voluntarily employed corrective measures, prior to intervention by a regulator, to revise its procedures to avoid recurrence of the conduct described above, including by revising its WSPs and by implementing improved controls relevant to its UIT business, such as establishing automated alerts to identify when representatives recommend early UIT rollovers.

B. Respondent also consents to the imposition of the following sanctions:

- a censure;
- a fine of \$800,000; and
- restitution to the customers listed on Attachment A in the total amount of \$3,874,206.90, plus interest as further described below.

Respondent agrees to pay the monetary sanctions upon notice that this AWC has been accepted and that such payments are due and payable. Respondent has submitted an Election of Payment form showing the method by which it proposes to pay the fine imposed.

Respondent specifically and voluntarily waives any right to claim an inability to pay, now or at any time hereafter, the monetary sanctions imposed in this matter.

Restitution is ordered to be paid to the customers listed on Attachment A hereto in the total amount of \$3,874,206.90, plus interest at the rate set forth in Section 6621(a)(2) of the Internal Revenue Code, 26 U.S.C. 6621(a)(2), from December 31, 2015 until the date this AWC is accepted by the National Adjudicatory Council (NAC).

A registered principal on behalf of Respondent Firm shall submit satisfactory proof of payment of restitution and pre-judgment interest (separately specifying the date and amount of each paid to each customer listed on Attachment A) or of reasonable and documented efforts undertaken to effect restitution. Such proof shall be submitted by

email to EnforcementNotice@FINRA.org from a work-related account of the registered principal of Respondent Firm. This email must identify the Respondent and the case number and include a copy of the check, money order or other method of payment. This proof shall be provided by email to EnforcementNotice@FINRA.org no later than 180 days after acceptance of the AWC.

If for any reason Respondent cannot locate any customer identified in Attachment A after reasonable and documented efforts within 180 days from the date the AWC is accepted, or such additional period agreed to by a FINRA staff member in writing, Respondent shall forward any undistributed restitution and interest to the appropriate escheat, unclaimed property or abandoned property fund for the state in which the customer is last known to have resided. Respondent shall provide satisfactory proof of such action to the FINRA staff member identified above and in the manner described above, within 14 days of forwarding the undistributed restitution and interest to the appropriate state authority.

The imposition of a restitution order or any other monetary sanction herein, and the timing of such ordered payments, does not preclude customers from pursuing their own actions to obtain restitution or other remedies.

Restitution payments to customers shall be preceded or accompanied by a communication, not unacceptable to FINRA staff, describing the reason for the payment and the fact that the payment is being made pursuant to a settlement with FINRA and as a term of this AWC.

The sanctions imposed herein shall be effective on a date set by FINRA staff.

## II.

### **WAIVER OF PROCEDURAL RIGHTS**

Respondent specifically and voluntarily waives the following rights granted under FINRA's Code of Procedure:

- A. To have a Complaint issued specifying the allegations against it;
- B. To be notified of the Complaint and have the opportunity to answer the allegations in writing;
- C. To defend against the allegations in a disciplinary hearing before a hearing panel, to have a written record of the hearing made and to have a written decision issued; and
- D. To appeal any such decision to the National Adjudicatory Council (NAC) and then to the U.S. Securities and Exchange Commission and a U.S. Court of Appeals.

Further, Respondent specifically and voluntarily waives any right to claim bias or prejudgment of the Chief Legal Officer, the NAC, or any member of the NAC, in connection with such person's or body's participation in discussions regarding the terms and conditions of this AWC, or other consideration of this AWC, including acceptance or rejection of this AWC.

Respondent further specifically and voluntarily waives any right to claim that a person violated the ex parte prohibitions of FINRA Rule 9143 or the separation of functions prohibitions of FINRA Rule 9144, in connection with such person's or body's participation in discussions regarding the terms and conditions of this AWC, or other consideration of this AWC, including its acceptance or rejection.

### **III.**

#### **OTHER MATTERS**

Respondent understands that:

- A. Submission of this AWC is voluntary and will not resolve this matter unless and until it has been reviewed and accepted by the NAC, a Review Subcommittee of the NAC, or the Office of Disciplinary Affairs (ODA), pursuant to FINRA Rule 9216;
- B. If this AWC is not accepted, its submission will not be used as evidence to prove any of the allegations against Respondent; and
- C. If accepted:
  - 1. this AWC will become part of Respondent's permanent disciplinary record and may be considered in any future action brought by FINRA or any other regulator against Respondent;
  - 2. this AWC will be made available through FINRA's public disclosure program in accordance with FINRA Rule 8313;
  - 3. FINRA may make a public announcement concerning this agreement and the subject matter thereof in accordance with FINRA Rule 8313; and
  - 4. Respondent may not take any action or make or permit to be made any public statement, including in regulatory filings or otherwise, denying, directly or indirectly, any finding in this AWC or create the impression that the AWC is without factual basis. Respondent may not take any position in any proceeding brought by or on behalf of FINRA, or to which FINRA is a party, that is inconsistent with any part of this AWC. Nothing in this provision affects Respondent's: (i) testimonial obligations; or (ii) right to take legal or factual positions in litigation or other legal proceedings in which FINRA is not a party.

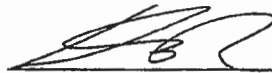
- D. Respondent may attach a Corrective Action Statement to this AWC that is a statement of demonstrable corrective steps taken to prevent future misconduct. Respondent understands that it may not deny the charges or make any statement that is inconsistent with the AWC in this Statement. This Statement does not constitute factual or legal findings by FINRA, nor does it reflect the views of FINRA or its staff.

The undersigned, on behalf of the Respondent Firm, certifies that a person duly authorized to act on its behalf has read and understands all of the provisions of this AWC and has been given a full opportunity to ask questions about it; that it has agreed to the AWC's provisions voluntarily; and that no offer, threat, inducement, or promise of any kind, other than the terms set forth herein and the prospect of avoiding the issuance of a Complaint, has been made to induce it to submit it.

Oppenheimer & Co. Inc.

12/17/19

Date



By: Dennis P. McNamara

Title: EVP and General Counsel

Reviewed by:



Ben Indek  
Counsel for Respondent  
Morgan, Lewis & Bockius LLP  
101 Park Ave.  
New York, NY 10178-0060

Accepted by FINRA:

12.30 2019  
Date

Signed on behalf of the  
Director of ODA, by delegated authority

David Camuzo / JJF  
David Camuzo  
Senior Counsel  
FINRA  
Department of Enforcement  
581 Main St., Suite 710  
Woodbridge, NJ 07095



**Attachment A to AWC - Short Form**

<b>Code</b>	<b>Payment</b>	<b>Interest</b>	<b>Total</b>
A-1	\$ 129.50		
A-2	\$ 188.19		
A-3	\$ 1,476.54		
A-4	\$ 187.68		
A-5	\$ 542.08		
A-6	\$ 542.08		
A-7	\$ 103.09		
A-8	\$ 103.09		
A-9	\$ 103.09		
A-10	\$12,493.86		
A-11	\$ 2,224.55		
A-12	\$ 1,756.44		
A-13	\$ 109.39		
A-14	\$ 636.74		
A-15	\$ 117.71		
A-16	\$ 271.89		
A-17	\$ 1,165.52		
A-18	\$16,289.03		
A-19	\$ 154.68		
A-20	\$ 114.42		
A-21	\$ 540.75		
A-22	\$ 2,234.71		
A-23	\$ 103.09		
A-24	\$ 336.96		
A-25	\$ 133.95		
A-26	\$10,817.28		
A-27	\$ 8,193.31		
A-28	\$ 8,420.95		
A-29	\$ 307.67		
A-30	\$ 307.65		
A-31	\$ 6,848.80		
A-32	\$ 370.00		
A-33	\$ 3,594.62		
A-34	\$ 416.79		
A-35	\$ 5,486.35		
A-36	\$12,393.45		
A-37	\$ 3,809.98		
A-38	\$ 312.90		
A-39	\$ 3,653.79		
A-40	\$ 5,984.68		
A-41	\$ 135.80		
A-42	\$ 3,863.69		
A-43	\$ 137.51		
A-44	\$ 139.88		
A-45	\$ 106.00		
A-46	\$ 212.43		
A-47	\$ 152.59		
A-48	\$ 186.45		

A-49	\$ 119.47
A-50	\$ 115.43
A-51	\$ 406.47
A-52	\$ 114.70
A-53	\$ 609.19
A-54	\$ 182.18
A-55	\$ 296.94
A-56	\$ 117.79
A-57	\$ 194.27
A-58	\$20,993.25
A-59	\$ 254.35
A-60	\$ 103.09
A-61	\$ 103.09
A-62	\$ 156.19
A-63	\$ 282.62
A-64	\$ 280.07
A-65	\$ 280.07
A-66	\$ 233.31
A-67	\$ 284.47
A-68	\$ 107.36
A-69	\$ 160.33
A-70	\$ 147.47
A-71	\$ 191.05
A-72	\$ 129.29
A-73	\$ 114.75
A-74	\$ 103.09
A-75	\$ 103.09
A-76	\$ 154.68
A-77	\$ 215.18
A-78	\$ 103.09
A-79	\$ 103.09
A-80	\$ 103.09
A-81	\$ 103.09
A-82	\$ 103.09
A-83	\$ 242.79
A-84	\$ 215.18
A-85	\$ 303.35
A-86	\$ 158.15
A-87	\$ 107.35
A-88	\$ 154.68
A-89	\$ 100.65
A-90	\$ 103.28
A-91	\$ 125.82
A-92	\$ 145.86
A-93	\$ 293.57
A-94	\$ 166.06
A-95	\$ 124.33
A-96	\$ 4,507.18
A-97	\$ 386.03
A-98	\$ 2,872.80
A-99	\$ 5,367.01

A-100	\$ 105.47
A-101	\$ 274.63
A-102	\$ 9,910.10
A-103	\$ 7,006.32
A-104	\$ 6,693.61
A-105	\$ 187.30
A-106	\$ 3,103.92
A-107	\$ 386.03
A-108	\$ 6,938.06
A-109	\$ 4,494.51
A-110	\$ 3,884.12
A-111	\$ 386.03
A-112	\$ 183.79
A-113	\$ 139.29
A-114	\$ 384.42
A-115	\$ 130.78
A-116	\$ 5,190.19
A-117	\$ 265.58
A-118	\$ 6,444.59
A-119	\$ 237.56
A-120	\$ 1,115.68
A-121	\$ 103.09
A-122	\$ 107.73
A-123	\$ 157.84
A-124	\$ 440.79
A-125	\$ 159.27
A-126	\$ 1,350.30
A-127	\$ 206.70
A-128	\$ 2,966.19
A-129	\$ 5,790.66
A-130	\$ 3,154.99
A-131	\$ 7,498.83
A-132	\$ 1,589.54
A-133	\$ 829.47
A-134	\$ 527.68
A-135	\$ 1,484.58
A-136	\$ 735.03
A-137	\$ 314.70
A-138	\$ 150.12
A-139	\$ 2,522.97
A-140	\$ 7,668.82
A-141	\$ 2,923.63
A-142	\$ 8,171.90
A-143	\$ 2,537.21
A-144	\$ 394.66
A-145	\$ 1,340.43
A-146	\$ 359.50
A-147	\$ 835.14
A-148	\$ 139.74
A-149	\$ 116.47
A-150	\$ 243.87

A-151	\$ 197.83
A-152	\$ 203.94
A-153	\$ 188.48
A-154	\$ 1,592.79
A-155	\$ 112.47
A-156	\$ 417.94
A-157	\$ 1,093.67
A-158	\$ 2,511.55
A-159	\$ 161.58
A-160	\$ 161.58
A-161	\$ 236.52
A-162	\$ 562.14
A-163	\$ 893.88
A-164	\$ 859.87
A-165	\$ 634.12
A-166	\$11,377.80
A-167	\$ 274.65
A-168	\$ 7,764.89
A-169	\$ 330.13
A-170	\$ 330.59
A-171	\$ 1,079.06
A-172	\$ 441.72
A-173	\$ 257.79
A-174	\$ 183.57
A-175	\$ 101.54
A-176	\$ 182.39
A-177	\$ 373.69
A-178	\$ 107.35
A-179	\$ 182.39
A-180	\$ 554.46
A-181	\$ 307.48
A-182	\$ 437.26
A-183	\$ 689.34
A-184	\$ 107.35
A-185	\$ 808.67
A-186	\$ 155.98
A-187	\$ 229.85
A-188	\$ 122.65
A-189	\$ 254.60
A-190	\$ 3,003.66
A-191	\$ 1,765.72
A-192	\$ 7,304.21
A-193	\$ 150.52
A-194	\$ 881.17
A-195	\$16,830.09
A-196	\$ 4,494.43
A-197	\$16,189.44
A-198	\$ 539.36
A-199	\$ 1,702.10
A-200	\$ 954.34
A-201	\$ 3,081.13

A-202	\$ 2,464.90
A-203	\$ 2,263.10
A-204	\$ 121.51
A-205	\$ 6,134.15
A-206	\$ 1,352.61
A-207	\$ 709.45
A-208	\$ 1,729.58
A-209	\$ 4,520.59
A-210	\$ 1,310.19
A-211	\$ 1,251.50
A-212	\$ 1,606.69
A-213	\$ 107.12
A-214	\$ 261.38
A-215	\$ 6,653.76
A-216	\$ 4,832.66
A-217	\$ 5,859.28
A-218	\$ 2,190.93
A-219	\$ 827.24
A-220	\$ 1,849.79
A-221	\$ 5,581.97
A-222	\$ 7,897.32
A-223	\$ 523.19
A-224	\$ 5,957.23
A-225	\$ 1,462.07
A-226	\$ 7,465.13
A-227	\$ 674.20
A-228	\$ 1,293.92
A-229	\$ 2,295.75
A-230	\$ 2,825.88
A-231	\$ 8,576.81
A-232	\$ 2,680.40
A-233	\$25,718.33
A-234	\$ 473.86
A-235	\$ 3,610.48
A-236	\$ 5,798.98
A-237	\$ 178.87
A-238	\$19,995.50
A-239	\$12,829.66
A-240	\$ 4,274.43
A-241	\$ 280.13
A-242	\$ 6,372.19
A-243	\$ 1,024.98
A-244	\$ 344.25
A-245	\$ 207.46
A-246	\$ 550.08
A-247	\$ 546.07
A-248	\$ 459.57
A-249	\$ 6,088.52
A-250	\$ 547.42
A-251	\$ 387.93
A-252	\$ 1,040.26

A-253	\$ 473.32
A-254	\$ 228.38
A-255	\$ 181.56
A-256	\$ 540.00
A-257	\$ 175.70
A-258	\$ 461.63
A-259	\$ 142.79
A-260	\$ 545.88
A-261	\$ 4,021.93
A-262	\$ 744.37
A-263	\$ 192.85
A-264	\$ 227.75
A-265	\$ 107.35
A-266	\$ 326.44
A-267	\$ 161.22
A-268	\$ 150.18
A-269	\$ 104.60
A-270	\$ 269.24
A-271	\$ 107.36
A-272	\$ 161.22
A-273	\$ 150.40
A-274	\$ 108.59
A-275	\$ 300.46
A-276	\$ 540.75
A-277	\$ 8,045.29
A-278	\$ 188.92
A-279	\$ 150.31
A-280	\$ 398.09
A-281	\$ 269.24
A-282	\$ 150.31
A-283	\$ 259.41
A-284	\$ 215.80
A-285	\$ 315.74
A-286	\$ 7,428.10
A-287	\$ 777.22
A-288	\$ 323.97
A-289	\$ 103.76
A-290	\$ 123.78
A-291	\$ 161.31
A-292	\$ 107.36
A-293	\$ 107.35
A-294	\$ 269.24
A-295	\$ 125.42
A-296	\$ 104.53
A-297	\$ 323.97
A-298	\$ 104.60
A-299	\$ 108.49
A-300	\$ 425.51
A-301	\$ 537.68
A-302	\$ 107.35
A-303	\$ 105.65

A-304	\$ 596.10
A-305	\$ 779.48
A-306	\$ 156.97
A-307	\$ 103.76
A-308	\$ 333.33
A-309	\$ 207.55
A-310	\$ 507.78
A-311	\$ 1,097.84
A-312	\$ 2,494.49
A-313	\$ 250.26
A-314	\$ 1,088.38
A-315	\$ 958.72
A-316	\$ 1,370.46
A-317	\$ 1,657.90
A-318	\$ 503.14
A-319	\$ 989.65
A-320	\$ 904.46
A-321	\$ 1,142.16
A-322	\$ 375.39
A-323	\$ 1,063.58
A-324	\$ 3,045.04
A-325	\$ 628.98
A-326	\$ 417.93
A-327	\$ 548.11
A-328	\$ 1,427.22
A-329	\$ 484.72
A-330	\$ 463.20
A-331	\$ 215.10
A-332	\$ 441.08
A-333	\$ 3,354.92
A-334	\$ 277.10
A-335	\$ 1,292.41
A-336	\$ 408.04
A-337	\$ 1,065.17
A-338	\$14,377.13
A-339	\$ 605.64
A-340	\$ 155.06
A-341	\$ 650.52
A-342	\$ 1,122.91
A-343	\$ 2,834.99
A-344	\$ 190.22
A-345	\$ 180.91
A-346	\$ 711.41
A-347	\$ 311.55
A-348	\$ 986.77
A-349	\$ 682.87
A-350	\$ 1,765.91
A-351	\$ 124.09
A-352	\$ 459.77
A-353	\$ 733.06
A-354	\$ 405.51

A-355	\$ 149.17
A-356	\$ 1,870.65
A-357	\$ 1,949.89
A-358	\$ 3,303.96
A-359	\$ 304.58
A-360	\$ 2,217.75
A-361	\$ 1,184.47
A-362	\$ 453.97
A-363	\$ 758.21
A-364	\$ 572.42
A-365	\$ 309.45
A-366	\$ 2,000.24
A-367	\$ 250.56
A-368	\$ 730.98
A-369	\$ 276.38
A-370	\$ 246.89
A-371	\$ 232.75
A-372	\$ 618.62
A-373	\$ 542.45
A-374	\$ 843.66
A-375	\$ 614.74
A-376	\$ 381.68
A-377	\$ 262.91
A-378	\$ 103.76
A-379	\$ 342.80
A-380	\$ 506.19
A-381	\$ 6,490.06
A-382	\$ 202.37
A-383	\$ 1,836.73
A-384	\$ 1,085.38
A-385	\$ 430.71
A-386	\$ 905.30
A-387	\$ 793.73
A-388	\$ 934.90
A-389	\$ 8,067.93
A-390	\$ 9,171.90
A-391	\$ 578.90
A-392	\$ 665.87
A-393	\$ 391.59
A-394	\$ 313.79
A-395	\$ 412.77
A-396	\$ 169.78
A-397	\$ 259.70
A-398	\$ 4,106.81
A-399	\$ 886.30
A-400	\$ 428.51
A-401	\$ 628.82
A-402	\$ 178.90
A-403	\$ 431.73
A-404	\$ 1,878.96
A-405	\$ 1,478.54



A-406	\$ 3,607.30
A-407	\$ 129.13
A-408	\$ 418.68
A-409	\$ 343.37
A-410	\$ 870.75
A-411	\$ 641.54
A-412	\$ 342.97
A-413	\$ 211.29
A-414	\$ 145.89
A-415	\$ 196.62
A-416	\$ 306.40
A-417	\$ 215.70
A-418	\$ 251.75
A-419	\$ 211.36
A-420	\$ 612.03
A-421	\$ 204.78
A-422	\$ 153.09
A-423	\$ 165.42
A-424	\$ 1,861.39
A-425	\$ 110.35
A-426	\$ 212.83
A-427	\$ 118.59
A-428	\$ 107.35
A-429	\$ 121.61
A-430	\$ 926.22
A-431	\$ 2,059.18
A-432	\$ 299.76
A-433	\$ 4,804.52
A-434	\$ 506.36
A-435	\$ 3,973.91
A-436	\$ 1,600.36
A-437	\$42,725.28
A-438	\$67,527.36
A-439	\$ 1,617.61
A-440	\$ 5,815.47
A-441	\$ 4,296.88
A-442	\$ 264.99
A-443	\$ 2,193.89
A-444	\$ 5,782.71
A-445	\$ 9,101.52
A-446	\$ 2,424.19
A-447	\$ 1,399.60
A-448	\$55,733.26
A-449	\$ 638.97
A-450	\$ 2,806.62
A-451	\$ 4,962.56
A-452	\$ 5,220.43
A-453	\$13,542.76
A-454	\$27,147.27
A-455	\$ 7,936.81
A-456	\$ 4,787.41

A-457	\$ 4,340.96
A-458	\$19,816.88
A-459	\$ 4,513.72
A-460	\$14,981.84
A-461	\$ 3,804.42
A-462	\$ 3,681.28
A-463	\$ 2,088.10
A-464	\$10,070.43
A-465	\$12,382.70
A-466	\$ 2,467.93
A-467	\$ 3,014.59
A-468	\$ 6,779.68
A-469	\$ 265.01
A-470	\$ 297.04
A-471	\$ 991.55
A-472	\$ 560.24
A-473	\$ 636.91
A-474	\$ 3,013.37
A-475	\$ 898.32
A-476	\$ 2,007.92
A-477	\$ 892.97
A-478	\$ 7,719.41
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A-483	\$ 3,304.86
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A-486	\$ 190.35
A-487	\$ 242.84
A-488	\$ 415.77
A-489	\$ 249.08
A-490	\$ 242.22
A-491	\$ 2,975.95
A-492	\$ 3,222.67
A-493	\$ 1,828.17
A-494	\$ 1,387.37
A-495	\$ 7,233.48
A-496	\$ 3,591.90
A-497	\$ 155.55
A-498	\$ 176.52
A-499	\$ 3,384.96
A-500	\$ 7,643.84
A-501	\$ 333.34
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A-504	\$ 7,890.84
A-505	\$ 636.19
A-506	\$ 147.02
A-507	\$ 125.09

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A-510	\$ 261.65
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A-512	\$ 181.68
A-513	\$ 111.69
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A-516	\$ 985.98
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A-519	\$ 132.25
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A-521	\$ 642.68
A-522	\$ 159.35
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A-524	\$ 146.57
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A-527	\$ 216.24
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A-531	\$ 941.30
A-532	\$ 173.87
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A-536	\$ 300.82
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A-538	\$ 139.52
A-539	\$ 107.36
A-540	\$ 120.23
A-541	\$ 107.35
A-542	\$ 419.07
A-543	\$ 418.03
A-544	\$ 745.78
A-545	\$ 177.88
A-546	\$ 388.72
A-547	\$ 127.21
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A-549	\$ 207.11
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A-551	\$ 187.57
A-552	\$ 187.95
A-553	\$ 154.82
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A-556	\$ 490.06
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A-561	\$ 285.33
A-562	\$ 107.35
A-563	\$ 197.36
A-564	\$ 610.04
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A-566	\$ 386.91
A-567	\$ 136.47
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A-569	\$ 533.02
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A-572	\$ 217.39
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A-574	\$ 458.54
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A-578	\$ 871.35
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A-580	\$ 132.10
A-581	\$ 151.80
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A-585	\$ 222.08
A-586	\$ 1,819.11
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A-591	\$ 344.80
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A-594	\$ 514.52
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A-596	\$ 135.85
A-597	\$ 1,149.58
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A-618	\$ 529.28
A-619	\$ 488.09
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A-634	\$ 507.68
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A-709	\$ 775.47
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A-715	\$ 1,302.09
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A-724	\$ 1,537.57
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A-745	\$ 1,985.12
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A-784	\$ 264.58
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A-789	\$ 333.10
A-790	\$ 222.24
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A-793	\$ 287.29
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A-795	\$ 1,661.27
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A-804	\$ 364.83
A-805	\$ 275.46
A-806	\$ 275.46
A-807	\$ 275.46
A-808	\$ 130.43
A-809	\$ 363.50
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A-811	\$ 190.96
A-812	\$ 445.50
A-813	\$ 1,047.90



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A-815	\$14,524.12
A-816	\$ 834.95
A-817	\$ 133.86
A-818	\$ 1,428.02
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A-822	\$ 185.90
A-823	\$ 234.30
A-824	\$ 138.93
A-825	\$ 275.97
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A-827	\$ 557.26
A-828	\$ 276.16
A-829	\$ 214.87
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A-831	\$ 298.59
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A-847	\$ 3,298.76
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A-860	\$ 866.58
A-861	\$ 1,845.05
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A-864	\$ 2,385.23

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A-866	\$ 4,444.09
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A-878	\$ 2,471.61
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A-889	\$ 191.63
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A-895	\$ 191.63
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A-897	\$ 123.08
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A-902	\$ 257.60
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A-905	\$ 668.75
A-906	\$ 2,026.54
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A-1087	\$ 283.78
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A-1101	\$ 977.92
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A-1116	\$ 139.20
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A-1143	\$ 4,217.37
A-1144	\$ 218.64
A-1145	\$ 265.07
A-1146	\$ 265.07
A-1147	\$ 619.59
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A-1150	\$ 496.62
A-1151	\$ 1,920.48
A-1152	\$ 535.87
A-1153	\$ 246.38
A-1154	\$ 180.00
A-1155	\$ 711.87
A-1156	\$ 222.40
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A-1162	\$ 170.01
A-1163	\$ 330.19
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A-1166	\$ 107.59
A-1167	\$ 150.65
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A-1169	\$ 139.56
A-1170	\$ 6,084.58

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A-1176	\$ 680.45
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A-1180	\$ 158.98
A-1181	\$ 171.40
A-1182	\$ 439.42
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A-1184	\$ 537.15
A-1185	\$ 6,647.93
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A-1188	\$ 138.48
A-1189	\$ 633.06
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A-1191	\$ 4,268.10
A-1192	\$ 1,460.88
A-1193	\$ 101.98
A-1194	\$ 710.85
A-1195	\$ 257.51
A-1196	\$ 115.73
A-1197	\$ 100.06
A-1198	\$ 9,733.17
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A-1201	\$ 261.22
A-1202	\$ 435.94
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A-1208	\$ 130.61
A-1209	\$ 944.40
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A-1212	\$ 401.59
A-1213	\$ 127.74
A-1214	\$ 100.29
A-1215	\$ 435.73
A-1216	\$ 309.69
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A-1218	\$ 797.68
A-1219	\$ 462.09
A-1220	\$30,642.77
A-1221	\$ 1,539.31



A-1222	\$ 164.15
A-1223	\$ 1,850.67
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A-1226	\$ 753.78
A-1227	\$ 325.15
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A-1367	\$ 559.48
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A-1371	\$ 223.94
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A-1378	\$ 498.24
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A-1380	\$ 201.14
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A-1424	\$ 810.18
A-1425	\$ 255.97

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A-1427	\$ 111.16
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A-1430	\$ 150.25
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A-1433	\$ 150.65
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A-1476	\$ 138.92

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A-1478	\$ 3,978.54
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A-1485	\$ 219.61
A-1486	\$ 172.04
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A-1489	\$ 373.03
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A-1491	\$ 1,033.68
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A-1496	\$ 204.53
A-1497	\$ 1,380.48
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A-1499	\$ 105.85
A-1500	\$ 113.40
A-1501	\$ 143.46
A-1502	\$ 233.99
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A-1504	\$ 120.24
A-1505	\$ 172.34
A-1506	\$ 116.41
A-1507	\$ 450.10
A-1508	\$ 450.18
A-1509	\$ 311.12
A-1510	\$ 420.54
A-1511	\$ 174.62
A-1512	\$ 344.50
A-1513	\$ 815.49
A-1514	\$ 692.62
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A-1518	\$ 398.20
A-1519	\$ 126.62
A-1520	\$ 237.78
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A-1589	\$ 245.63
A-1590	\$ 171.06
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A-1594	\$ 192.68
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A-1596	\$ 196.14
A-1597	\$ 167.41
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A-1599	\$ 166.96
A-1600	\$ 261.40
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A-1609	\$ 252.16
A-1610	\$ 232.72
A-1611	\$ 116.50
A-1612	\$ 155.56
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A-1614	\$ 218.71
A-1615	\$ 207.11
A-1616	\$ 597.00
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A-1619	\$ 252.81
A-1620	\$ 717.00
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A-1627	\$ 355.28
A-1628	\$ 187.18
A-1629	\$ 140.88



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A-1632	\$ 305.81
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A-1820	\$ 100.29
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A-1845	\$ 646.36
A-1846	\$ 1,050.59
A-1847	\$ 149.85
A-1848	\$ 149.75
A-1849	\$ 154.82
A-1850	\$ 420.86
A-1851	\$ 1,043.62
A-1852	\$ 330.52
A-1853	\$ 2,440.34
A-1854	\$ 240.94
A-1855	\$ 278.51
A-1856	\$ 383.19
A-1857	\$ 1,690.04
A-1858	\$ 204.93
A-1859	\$ 258.44
A-1860	\$ 179.74
A-1861	\$ 259.95
A-1862	\$ 373.84
A-1863	\$ 2,653.25
A-1864	\$ 470.32
A-1865	\$ 402.38
A-1866	\$ 1,119.06
A-1867	\$ 145.06
A-1868	\$ 1,397.68
A-1869	\$ 211.92
A-1870	\$ 509.95
A-1871	\$ 387.57
A-1872	\$ 1,080.12
A-1873	\$ 154.68
A-1874	\$ 103.09
A-1875	\$ 109.35
A-1876	\$ 517.05
A-1877	\$ 181.71
A-1878	\$ 6,996.17
A-1879	\$13,493.53
A-1880	\$ 333.63
A-1881	\$ 208.59
A-1882	\$ 112.32
A-1883	\$ 168.49
A-1884	\$ 174.52

A-1885	\$ 662.41
A-1886	\$ 218.06
A-1887	\$ 573.93
A-1888	\$ 383.99
A-1889	\$ 445.19
A-1890	\$ 488.35
A-1891	\$ 241.01
A-1892	\$ 161.88
A-1893	\$ 890.65
A-1894	\$ 181.82
A-1895	\$ 721.99
A-1896	\$ 467.03
A-1897	\$ 1,214.35
A-1898	\$ 116.87
A-1899	\$ 174.93
A-1900	\$ 7,624.51
A-1901	\$ 4,477.86
A-1902	\$ 186.50
A-1903	\$ 1,080.65
A-1904	\$ 5,234.28
A-1905	\$ 5,793.64
A-1906	\$ 110.00
A-1907	\$ 5,444.30
A-1908	\$ 5,417.34
A-1909	\$ 5,943.99
A-1910	\$ 149.94
A-1911	\$ 109.64
A-1912	\$10,679.74
A-1913	\$ 240.30
A-1914	\$ 3,693.05
A-1915	\$ 3,850.90
A-1916	\$ 3,776.24
A-1917	\$ 3,309.45
A-1918	\$ 7,323.14
A-1919	\$ 311.19
A-1920	\$ 6,691.51
A-1921	\$ 684.89
A-1922	\$ 182.74
A-1923	\$ 128.00
A-1924	\$ 150.95
A-1925	\$ 2,774.76
A-1926	\$ 363.67
A-1927	\$ 925.06
A-1928	\$ 996.48
A-1929	\$ 626.43
A-1930	\$ 3,576.75
A-1931	\$ 2,400.42
A-1932	\$ 217.31
A-1933	\$ 187.17
A-1934	\$ 175.39
A-1935	\$ 865.06

A-1936	\$ 3,940.22
A-1937	\$ 355.66
A-1938	\$ 160.65
A-1939	\$ 164.57
A-1940	\$ 943.25
A-1941	\$ 488.04
A-1942	\$ 301.96
A-1943	\$ 218.74
A-1944	\$ 178.76
A-1945	\$ 196.23
A-1946	\$ 118.43
A-1947	\$ 238.07
A-1948	\$ 116.52
A-1949	\$ 107.35
A-1950	\$ 1,305.26
A-1951	\$ 1,089.65
A-1952	\$ 174.73
A-1953	\$ 108.89
A-1954	\$ 375.34
A-1955	\$ 290.19
A-1956	\$ 113.36
A-1957	\$ 105.51
A-1958	\$ 357.47
A-1959	\$ 289.39
A-1960	\$ 383.21
A-1961	\$ 151.93
A-1962	\$ 292.86
A-1963	\$ 319.36
A-1964	\$ 518.21
A-1965	\$ 409.03
A-1966	\$ 324.63
A-1967	\$ 512.62
A-1968	\$ 201.97
A-1969	\$ 570.51
A-1970	\$ 156.30
A-1971	\$ 949.35
A-1972	\$ 179.52
A-1973	\$ 1,818.17
A-1974	\$ 674.74
A-1975	\$ 103.51
A-1976	\$ 261.57
A-1977	\$ 161.25
A-1978	\$ 108.03
A-1979	\$ 230.02
A-1980	\$ 153.81
A-1981	\$ 121.10
A-1982	\$ 1,084.98
A-1983	\$ 142.26
A-1984	\$ 503.94
A-1985	\$ 231.99
A-1986	\$ 253.75

A-1987	\$ 141.99
A-1988	\$ 370.33
A-1989	\$ 205.87
A-1990	\$ 156.33
A-1991	\$ 427.99
A-1992	\$ 224.46
A-1993	\$ 251.36
A-1994	\$ 284.05
A-1995	\$ 209.97
A-1996	\$ 621.90
A-1997	\$ 313.21
A-1998	\$ 1,249.68
A-1999	\$ 227.78
A-2000	\$ 396.61
A-2001	\$ 1,315.26
A-2002	\$ 309.20
A-2003	\$ 1,124.12
A-2004	\$ 187.78
A-2005	\$ 302.14
A-2006	\$ 464.03
A-2007	\$ 204.17
A-2008	\$ 1,316.07
A-2009	\$ 273.15
A-2010	\$ 101.85
A-2011	\$ 267.55
A-2012	\$ 186.12
A-2013	\$ 113.34
A-2014	\$ 370.98
A-2015	\$ 106.78
A-2016	\$ 155.49
A-2017	\$ 131.47
A-2018	\$ 131.47
A-2019	\$ 1,176.89
A-2020	\$ 534.74
A-2021	\$ 169.88
A-2022	\$ 109.90
A-2023	\$ 333.93
A-2024	\$ 273.78
A-2025	\$ 212.91
A-2026	\$ 167.08
A-2027	\$ 538.13
A-2028	\$ 414.52
A-2029	\$ 407.86
A-2030	\$ 178.21
A-2031	\$ 185.21
A-2032	\$ 164.25
A-2033	\$ 274.68
A-2034	\$ 107.58
A-2035	\$ 107.58
A-2036	\$ 180.43
A-2037	\$ 343.80



A-2038	\$ 172.76
A-2039	\$ 778.83
A-2040	\$ 123.35
A-2041	\$ 126.59
A-2042	\$ 105.39
A-2043	\$ 105.39
A-2044	\$ 240.58
A-2045	\$ 245.15
A-2046	\$ 110.79
A-2047	\$ 112.14
A-2048	\$ 149.68
A-2049	\$ 365.89
A-2050	\$ 7,562.87
A-2051	\$14,939.44
A-2052	\$ 8,487.41
A-2053	\$13,916.11
A-2054	\$ 7,136.25
A-2055	\$ 178.15
A-2056	\$ 222.47
A-2057	\$ 222.47
A-2058	\$ 222.47
A-2059	\$ 222.47
A-2060	\$ 122.36
A-2061	\$ 138.99
A-2062	\$ 133.48
A-2063	\$ 111.24
A-2064	\$ 133.48
A-2065	\$ 111.24
A-2066	\$ 585.47
A-2067	\$ 140.56
A-2068	\$ 140.56
A-2069	\$ 111.24
A-2070	\$ 230.80
A-2071	\$ 111.24
A-2072	\$ 111.35
A-2073	\$ 278.20
A-2074	\$ 278.20
A-2075	\$ 726.10
A-2076	\$ 227.98
A-2077	\$ 118.91
A-2078	\$ 103.96
A-2079	\$ 114.87
A-2080	\$ 612.86
A-2081	\$ 416.71
A-2082	\$ 866.96
A-2083	\$ 1,093.78
A-2084	\$ 1,093.78
A-2085	\$ 191.65
A-2086	\$ 169.25
A-2087	\$ 1,569.21
A-2088	\$ 2,539.34

A-2089	\$ 284.45
A-2090	\$ 4,404.70
A-2091	\$ 258.61
A-2092	\$ 684.15
A-2093	\$ 7,231.59
A-2094	\$ 367.79
A-2095	\$ 395.66
A-2096	\$ 163.56
A-2097	\$ 160.60
A-2098	\$ 136.34
A-2099	\$ 139.97
A-2100	\$ 493.30
A-2101	\$ 235.45
A-2102	\$ 109.47
A-2103	\$ 109.47
A-2104	\$ 124.36
A-2105	\$ 315.55
A-2106	\$ 518.27
A-2107	\$ 105.89
A-2108	\$ 114.24
A-2109	\$ 138.59
A-2110	\$ 336.85
A-2111	\$ 135.29
A-2112	\$ 171.95
A-2113	\$ 106.51
A-2114	\$ 134.16
A-2115	\$ 120.22
A-2116	\$ 226.74
A-2117	\$ 141.06
A-2118	\$ 119.03
A-2119	\$ 194.58
A-2120	\$ 1,087.89
A-2121	\$ 575.26
A-2122	\$ 1,221.95
A-2123	\$ 854.95
A-2124	\$ 860.95
A-2125	\$ 396.60
A-2126	\$ 1,077.67
A-2127	\$ 514.82
A-2128	\$ 111.39
A-2129	\$ 683.65
A-2130	\$ 441.37
A-2131	\$ 214.88
A-2132	\$ 266.87
A-2133	\$ 480.41
A-2134	\$ 745.87
A-2135	\$ 167.93
A-2136	\$ 189.13
A-2137	\$ 379.25
A-2138	\$ 189.67
A-2139	\$ 374.70

A-2140	\$	142.54
A-2141	\$	193.70
A-2142	\$	209.48
A-2143	\$	128.87
A-2144	\$	410.25
A-2145	\$	195.75
A-2146	\$	107.07
A-2147	\$	134.14
A-2148	\$	141.62
A-2149	\$	108.21
A-2150	\$	917.08
A-2151	\$	113.55
A-2152	\$	129.28
A-2153	\$	626.40
A-2154	\$	155.91
A-2155	\$	151.84
A-2156	\$	107.83
A-2157	\$	112.08
A-2158	\$	1,806.69
A-2159	\$	304.54
A-2160	\$	166.85
A-2161	\$	110.11