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UNITED STATES DEPARTMENT OF AGRICULTURE RURAL UTILITIES SERVICE FINANCIAL AND OPERATING REPORT ELECTRIC DISTRIBUTION	BORROWER DESIGNATION OH0074
	PERIOD ENDED December 2023
	BORROWER NAME Butler Rural Electric Cooperative, Inc.
INSTRUCTIONS - See help in the online application.	

This information is analyzed and used to determine the submitter's financial situation and feasibility for loans and guarantees. You are required by contract and applicable regulations to provide the information. The information provided is subject to the Freedom of Information Act (5 U.S.C. 552)

CERTIFICATION

We recognize that statements contained herein concern a matter within the jurisdiction of an agency of the United States and the making of a false, fictitious or fraudulent statement may render the maker subject to prosecution under Title 18, United States Code Section 1001.

We hereby certify that the entries in this report are in accordance with the accounts and other records of the system and reflect the status of the system to the best of our knowledge and belief.

ALL INSURANCE REQUIRED BY PART 1788 OF 7 CFR CHAPTER XVII, RUS, WAS IN FORCE DURING THE REPORTING PERIOD AND RENEWALS HAVE BEEN OBTAINED FOR ALL POLICIES DURING THE PERIOD COVERED BY THIS REPORT PURSUANT TO PART 1718 OF 7 CFR CHAPTER XVII

(check one of the following)

All of the obligations under the RUS loan documents have been fulfilled in all material respects.

There has been a default in the fulfillment of the obligations under the RUS loan documents. Said default(s) is/are specifically described in Part D of this report.

Thomas Wolfenbarger

2/14/2024

DATE

PART A. STATEMENT OF OPERATIONS

ITEM	YEAR-TO-DATE			THIS MONTH (d)
	LAST YEAR (a)	THIS YEAR (b)	BUDGET (c)	
1. Operating Revenue and Patronage Capital	36,605,426	35,613,378	37,223,609	3,193,665
2. Power Production Expense				
3. Cost of Purchased Power	18,993,228	17,999,237	19,012,012	1,616,088
4. Transmission Expense	27,677	26,294	38,530	1,961
5. Regional Market Expense				
6. Distribution Expense - Operation	2,830,762	3,042,366	3,088,283	233,545
7. Distribution Expense - Maintenance	2,403,923	2,725,319	2,705,013	123,692
8. Customer Accounts Expense	709,839	740,081	783,993	81,082
9. Customer Service and Informational Expense	815,552	679,733	1,048,916	53,593
10. Sales Expense				
11. Administrative and General Expense	3,791,204	3,782,451	3,657,602	330,723
12. Total Operation & Maintenance Expense (2 thru 11)	29,572,185	28,995,481	30,334,349	2,440,684
13. Depreciation and Amortization Expense	2,801,666	2,830,961	2,906,355	237,443
14. Tax Expense - Property & Gross Receipts				
15. Tax Expense - Other	974,556	917,076	1,000,024	89,082
16. Interest on Long-Term Debt	1,531,619	1,584,273	1,533,886	141,187
17. Interest Charged to Construction - Credit				
18. Interest Expense - Other	2,696	2,261	7,029	152
19. Other Deductions	105,038	119,581	63,641	10,988
20. Total Cost of Electric Service (12 thru 19)	34,987,760	34,449,633	35,845,284	2,919,536
21. Patronage Capital & Operating Margins (1 minus 20)	1,617,666	1,163,745	1,378,325	274,129
22. Non Operating Margins - Interest	86,350	215,320	75,716	19,797
23. Allowance for Funds Used During Construction				
24. Income (Loss) from Equity Investments				
25. Non Operating Margins - Other	94,686	137,896	74,477	(297)
26. Generation and Transmission Capital Credits	953,005	1,047,282	800,910	0
27. Other Capital Credits and Patronage Dividends	174,568	205,861	68,150	5,523
28. Extraordinary Items		25,000	0	0
29. Patronage Capital or Margins (21 thru 28)	2,926,275	2,795,104	2,397,578	299,152

UNITED STATES DEPARTMENT OF AGRICULTURE
RURAL UTILITIES SERVICE

FINANCIAL AND OPERATING REPORT
ELECTRIC DISTRIBUTION

BORROWER DESIGNATION

OH0074

PERIOD ENDED

December 2023

INSTRUCTIONS - See help in the online application.

PART B. DATA ON TRANSMISSION AND DISTRIBUTION PLANT

ITEM	YEAR-TO-DATE		ITEM	YEAR-TO-DATE	
	LAST YEAR (a)	THIS YEAR (b)		LAST YEAR (a)	THIS YEAR (b)
1. New Services Connected	94	64	5. Miles Transmission	7.00	7.00
2. Services Retired	31	109	6. Miles Distribution – Overhead	915.00	913.00
3. Total Services in Place	12,006	11,961	7. Miles Distribution - Underground	192.00	196.00
4. Idle Services (Exclude Seasonals)	281	219	8. Total Miles Energized (5 + 6 + 7)	1,114.00	1,116.00

PART C. BALANCE SHEET

ASSETS AND OTHER DEBITS		LIABILITIES AND OTHER CREDITS	
1. Total Utility Plant in Service	100,024,580	30. Memberships	120,690
2. Construction Work in Progress	450,242	31. Patronage Capital	39,525,546
3. Total Utility Plant (1 + 2)	100,474,822	32. Operating Margins - Prior Years	0
4. Accum. Provision for Depreciation and Amort.	28,182,272	33. Operating Margins - Current Year	2,403,374
5. Net Utility Plant (3 - 4)	72,292,550	34. Non-Operating Margins	499,361
6. Non-Utility Property (Net)	402,975	35. Other Margins and Equities	8,389
7. Investments in Subsidiary Companies	0	36. Total Margins & Equities (30 thru 35)	42,557,360
8. Invest. in Assoc. Org. - Patronage Capital	13,446,765	37. Long-Term Debt - RUS (Net)	0
9. Invest. in Assoc. Org. - Other - General Funds	0	38. Long-Term Debt - FFB - RUS Guaranteed	35,554,304
10. Invest. in Assoc. Org. - Other - Nongeneral Funds	1,444,689	39. Long-Term Debt - Other - RUS Guaranteed	10,820,515
11. Investments in Economic Development Projects	0	40. Long-Term Debt Other (Net)	0
12. Other Investments	201,363	41. Long-Term Debt - RUS - Econ. Devel. (Net)	0
13. Special Funds	0	42. Payments – Unapplied	0
14. Total Other Property & Investments (6 thru 13)	15,495,792	43. Total Long-Term Debt (37 thru 41 - 42)	46,374,819
15. Cash - General Funds	489,634	44. Obligations Under Capital Leases - Noncurrent	0
16. Cash - Construction Funds - Trustee	0	45. Accumulated Operating Provisions and Asset Retirement Obligations	164,905
17. Special Deposits	0	46. Total Other Noncurrent Liabilities (44 + 45)	164,905
18. Temporary Investments	3,061,538	47. Notes Payable	0
19. Notes Receivable (Net)	0	48. Accounts Payable	2,214,320
20. Accounts Receivable - Sales of Energy (Net)	3,538,903	49. Consumers Deposits	76,762
21. Accounts Receivable - Other (Net)	444,523	50. Current Maturities Long-Term Debt	2,093,220
22. Renewable Energy Credits	0	51. Current Maturities Long-Term Debt - Economic Development	0
23. Materials and Supplies - Electric & Other	841,826	52. Current Maturities Capital Leases	0
24. Prepayments	62,652	53. Other Current and Accrued Liabilities	2,121,577
25. Other Current and Accrued Assets	5,019	54. Total Current & Accrued Liabilities (47 thru 53)	6,505,879
26. Total Current and Accrued Assets (15 thru 25)	8,444,095	55. Regulatory Liabilities	0
27. Regulatory Assets	0	56. Other Deferred Credits	859,480
28. Other Deferred Debits	230,006	57. Total Liabilities and Other Credits (36 + 43 + 46 + 54 thru 56)	96,462,443
29. Total Assets and Other Debits (5+14+26 thru 28)	96,462,443		

<p>UNITED STATES DEPARTMENT OF AGRICULTURE RURAL UTILITIES SERVICE</p> <p>FINANCIAL AND OPERATING REPORT ELECTRIC DISTRIBUTION</p>	<p>BORROWER DESIGNATION</p> <p>OH0074</p>
<p>INSTRUCTIONS - See help in the online application.</p>	<p>PERIOD ENDED</p> <p>December 2023</p>
<p>PART D. NOTES TO FINANCIAL STATEMENTS</p>	

<p>UNITED STATES DEPARTMENT OF AGRICULTURE RURAL UTILITIES SERVICE</p> <p>FINANCIAL AND OPERATING REPORT ELECTRIC DISTRIBUTION</p>	<p>BORROWER DESIGNATION</p> <p>OH0074</p>
<p>INSTRUCTIONS - See help in the online application.</p>	<p>PERIOD ENDED</p> <p>December 2023</p>
<p>PART D. CERTIFICATION LOAN DEFAULT NOTES</p>	

**FINANCIAL AND OPERATING REPORT
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BORROWER DESIGNATION OH0074

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PART E. CHANGES IN UTILITY PLANT

PLANT ITEM	BALANCE BEGINNING OF YEAR (a)	ADDITIONS (b)	RETIREMENTS (c)	ADJUSTMENTS AND TRANSFERS (d)	BALANCE END OF YEAR (e)
1. Distribution Plant	77,136,646	3,426,114	1,014,071	0	79,548,689
2. General Plant	6,117,639	261,939	93,267	0	6,286,311
3. Headquarters Plant	7,985,416	41,082	20,156	0	8,006,342
4. Intangibles	2,742,227	60,000		0	2,802,227
5. Transmission Plant	3,360,080	31,386	10,455	0	3,381,011
6. Regional Transmission and Market Operation Plant					
7. All Other Utility Plant	0	0	0	0	0
8. Total Utility Plant in Service (1 thru 7)	97,342,008	3,820,521	1,137,949	0	100,024,580
9. Construction Work in Progress	346,340	103,902			450,242
10. Total Utility Plant (8 + 9)	97,688,348	3,924,423	1,137,949	0	100,474,822

PART F. MATERIALS AND SUPPLIES

ITEM	BALANCE BEGINNING OF YEAR (a)	PURCHASED (b)	SALVAGED (c)	USED (NET) (d)	SOLD (e)	ADJUSTMENT (f)	BALANCE END OF YEAR (g)
1. Electric	720,698	1,027,386	71,053	1,028,140	10,294	0	780,703
2. Other	58,166	140,503	0	134,606	2,941	0	61,122

PART G. SERVICE INTERRUPTIONS

ITEM	AVERAGE MINUTES PER CONSUMER BY CAUSE				TOTAL (e)
	POWER SUPPLIER (a)	MAJOR EVENT (b)	PLANNED (c)	ALL OTHER (d)	
1. Present Year	6.420	90.510	3.040	94.930	194.900
2. Five-Year Average	13.291	96.178	5.017	83.960	198.446

PART H. EMPLOYEE-HOUR AND PAYROLL STATISTICS

1. Number of Full Time Employees	49	4. Payroll - Expensed	3,431,137
2. Employee - Hours Worked - Regular Time	99,826	5. Payroll - Capitalized	841,930
3. Employee - Hours Worked - Overtime	3,229	6. Payroll - Other	719,025

PART I. PATRONAGE CAPITAL

ITEM	DESCRIPTION	THIS YEAR (a)	CUMULATIVE (b)
1. Capital Credits - Distributions	a. General Retirements	1,575,235	55,048,379
	b. Special Retirements	646,888	10,378,697
	c. Total Retirements (a + b)	2,222,123	65,427,076
2. Capital Credits - Received	a. Cash Received From Retirement of Patronage Capital by Suppliers of Electric Power	865,948	
	b. Cash Received From Retirement of Patronage Capital by Lenders for Credit Extended to the Electric System	86,796	
	c. Total Cash Received (a + b)	952,744	

PART J. DUE FROM CONSUMERS FOR ELECTRIC SERVICE

1. Amount Due Over 60 Days	\$ 32,820	2. Amount Written Off During Year	\$ 38,763
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ENERGY EFFICIENCY AND CONSERVATION LOAN PROGRAM

1. Anticipated Loan Delinquency %	0	4. Anticipated Loan Default %	0
2. Actual Loan Delinquency %	0	5. Actual Loan Default %	0
3. Total Loan Delinquency Dollars YTD	\$ 0	6. Total Loan Default Dollars YTD	\$ 0

UNITED STATES DEPARTMENT OF AGRICULTURE RURAL UTILITIES SERVICE FINANCIAL AND OPERATING REPORT ELECTRIC DISTRIBUTION	BORROWER DESIGNATION OH0074
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PART K. kWh PURCHASED AND TOTAL COST

No	ITEM	SUPPLIER CODE	RENEWABLE ENERGY PROGRAM NAME	RENEWABLE FUEL TYPE	kWh PURCHASED	TOTAL COST	AVERAGE COST (Cents/kWh)	INCLUDED IN TOTAL COST - FUEL COST ADJUSTMENT	INCLUDED IN TOTAL COST - WHEELING AND OTHER CHARGES
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
1	Buckeye Power, Inc (OH0099)	7004			212,510,869	17,999,237	8.47	5,571,533	0
	Total				212,510,869	17,999,237	8.47	5,571,533	0

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PART K. kWh PURCHASED AND TOTAL COST		
No	Comments	
1		

UNITED STATES DEPARTMENT OF AGRICULTURE RURAL UTILITIES SERVICE FINANCIAL AND OPERATING REPORT ELECTRIC DISTRIBUTION		BORROWER DESIGNATION OH0074	
INSTRUCTIONS - See help in the online application.		PERIOD ENDED December 2023	
PART L. LONG-TERM LEASES			
No	NAME OF LESSOR (a)	TYPE OF PROPERTY (b)	RENTAL THIS YEAR (c)
	TOTAL		

UNITED STATES DEPARTMENT OF AGRICULTURE RURAL UTILITIES SERVICE FINANCIAL AND OPERATING REPORT ELECTRIC DISTRIBUTION		BORROWER DESIGNATION OH0074	
INSTRUCTIONS - See help in the online application.		PERIOD ENDED December 2023	
PART M. ANNUAL MEETING AND BOARD DATA			
1. Date of Last Annual Meeting 4/27/2023	2. Total Number of Members 10,372	3. Number of Members Present at Meeting 293	4. Was Quorum Present? Y
5. Number of Members Voting by Proxy or Mail 1,363	6. Total Number of Board Members 9	7. Total Amount of Fees and Expenses for Board Members \$ 167,253	8. Does Manager Have Written Contract? N

RUS Financial and Operating Report Electric Distribution

Revision Date 2014

UNITED STATES DEPARTMENT OF AGRICULTURE RURAL UTILITIES SERVICE FINANCIAL AND OPERATING REPORT ELECTRIC DISTRIBUTION	BORROWER DESIGNATION OH0074
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PART N. LONG-TERM DEBT AND DEBT SERVICE REQUIREMENTS

No	ITEM	BALANCE END OF YEAR (a)	INTEREST (Billed This Year) (b)	PRINCIPAL (Billed This Year) (c)	TOTAL (Billed This Year) (d)
1	Rural Utilities Service (Excludes RUS - Economic Development Loans)				
2	National Rural Utilities Cooperative Finance Corporation	678,831	26,970	134,117	161,087
3	CoBank, ACB	10,141,684	465,519	758,406	1,223,925
4	Federal Financing Bank	35,554,304	1,091,783	1,066,919	2,158,702
5	RUS - Economic Development Loans				
6	Payments Unapplied				
7	Principal Payments Received from Ultimate Recipients of IRP Loans				
8	Principal Payments Received from Ultimate Recipients of REDL Loans				
9	Principal Payments Received from Ultimate Recipients of EE Loans				
	TOTAL	46,374,819	1,584,272	1,959,442	3,543,714

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PART O. POWER REQUIREMENTS DATABASE - ANNUAL SUMMARY

CLASSIFICATION	CONSUMER SALES & REVENUE DATA	DECEMBER (a)	AVERAGE NO. CONSUMERS SERVED (b)	TOTAL YEAR TO DATE (c)
1. Residential Sales (excluding seasonal)	a. No. Consumers Served	11,121	11,108	
	b. kWh Sold			174,324,463
	c. Revenue			30,629,585
2. Residential Sales - Seasonal	a. No. Consumers Served	146	142	
	b. kWh Sold			502,996
	c. Revenue			150,945
3. Irrigation Sales	a. No. Consumers Served			
	b. kWh Sold			
	c. Revenue			
4. Comm. and Ind. 1000 KVA or Less	a. No. Consumers Served	400	404	
	b. kWh Sold			14,068,237
	c. Revenue			2,247,300
5. Comm. and Ind. Over 1000 KVA	a. No. Consumers Served	8	8	
	b. kWh Sold			13,191,130
	c. Revenue			1,581,101
6. Public Street & Highway Lighting	a. No. Consumers Served	29	29	
	b. kWh Sold			191,739
	c. Revenue			39,820
7. Other Sales to Public Authorities	a. No. Consumers Served	36	36	
	b. kWh Sold			419,499
	c. Revenue			75,927
8. Sales for Resale - RUS Borrowers	a. No. Consumers Served			
	b. kWh Sold			
	c. Revenue			
9. Sales for Resale - Other	a. No. Consumers Served			
	b. kWh Sold			
	c. Revenue			
10. Total No. of Consumers (lines 1a thru 9a)		11,740	11,727	
11. Total kWh Sold (lines 1b thru 9b)				202,698,064
12. Total Revenue Received From Sales of Electric Energy (lines 1c thru 9c)				34,724,678
13. Transmission Revenue				
14. Other Electric Revenue				888,701
15. kWh - Own Use				630,318
16. Total kWh Purchased				212,510,869
17. Total kWh Generated				
18. Cost of Purchases and Generation				18,025,531
19. Interchange - kWh - Net				
20. Peak - Sum All kW Input (Metered) Non-coincident <input checked="" type="checkbox"/> Coincident <input type="checkbox"/>				48,600

UNITED STATES DEPARTMENT OF AGRICULTURE
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**FINANCIAL AND OPERATING REPORT
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INSTRUCTIONS - See help in the online application.

PART P. ENERGY EFFICIENCY PROGRAMS

CLASSIFICATION	ADDED THIS YEAR			TOTAL TO DATE		
	No. of Consumers (a)	Amount Invested (b)	Estimated MMBTU Savings (c)	No. of Consumers (d)	Amount Invested (e)	Estimated MMBTU Savings (f)
1. Residential Sales (excluding seasonal)	90	40,758	283	1,570	932,497	8,053
2. Residential Sales - Seasonal						
3. Irrigation Sales						
4. Comm. and Ind. 1000 KVA or Less				1	2,100	8
5. Comm. and Ind. Over 1000 KVA				5	63,712	1,224
6. Public Street and Highway Lighting						
7. Other Sales to Public Authorities						
8. Sales for Resale – RUS Borrowers						
9. Sales for Resale – Other						
10. Total	90	40,758	283	1,576	998,309	9,285

RUS Financial and Operating Report Electric Distribution

Revision Date 2014

UNITED STATES DEPARTMENT OF AGRICULTURE RURAL UTILITIES SERVICE FINANCIAL AND OPERATING REPORT ELECTRIC DISTRIBUTION INVESTMENTS, LOAN GUARANTEES AND LOANS	BORROWER DESIGNATION OH0074 PERIOD ENDED December 2023
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INSTRUCTIONS - Reporting of investments is required by 7 CFR 1717, Subpart N. Investment categories reported on this Part correspond to Balance Sheet items in Part C. Identify all investments in Rural Development with an 'X' in column (e). Both 'Included' and 'Excluded' Investments must be reported. See help in the online application.

PART Q. SECTION I. INVESTMENTS (See Instructions for definitions of Income or Loss)

No	DESCRIPTION (a)	INCLUDED (\$) (b)	EXCLUDED (\$) (c)	INCOME OR LOSS (\$) (d)	RURAL DEVELOPMENT (e)
1	Non-Utility Property (NET)				
	NON UTILITY PROPERTY	402,975			
	Totals	402,975			
2	Investments in Associated Organizations				
	PATRONAGE CAPITAL		13,446,765		
	EQUITY BUCKEYE POWER		686,068		
	CAPITAL TERM CERTIFICATES CFC		421,070		
	MEMBERSHIPS	3,575	333,975		
	Totals	3,575	14,887,878		
4	Other Investments				
	Misc Loans	201,363			X
	Totals	201,363			
6	Cash - General				
	CASH		489,634		
	Totals		489,634		
8	Temporary Investments				
	TEMPORARY INVESTMENTS		3,061,538		
	Totals		3,061,538		
9	Accounts and Notes Receivable - NET				
	ACCOUNTS RECEIVABLE OTHER		444,523		
	COMPUTER LOANS				
	Totals		444,523		
11	TOTAL INVESTMENTS (1 thru 10)	607,913	18,883,573		

UNITED STATES DEPARTMENT OF AGRICULTURE RURAL UTILITIES SERVICE FINANCIAL AND OPERATING REPORT ELECTRIC DISTRIBUTION INVESTMENTS, LOAN GUARANTEES AND LOANS	BORROWER DESIGNATION OH0074
	PERIOD ENDED December 2023

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PART Q. SECTION II. LOAN GUARANTEES

No	ORGANIZATION (a)	MATURITY DATE (b)	ORIGINAL AMOUNT (\$) (c)	LOAN BALANCE (\$) (d)	RURAL DEVELOPMENT (e)
	TOTAL				
	TOTAL (Included Loan Guarantees Only)				

UNITED STATES DEPARTMENT OF AGRICULTURE RURAL UTILITIES SERVICE FINANCIAL AND OPERATING REPORT ELECTRIC DISTRIBUTION INVESTMENTS, LOAN GUARANTEES AND LOANS	BORROWER DESIGNATION OH0074 PERIOD ENDED December 2023
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SECTION III. RATIO

RATIO OF INVESTMENTS AND LOAN GUARANTEES TO UTILITY PLANT [Total of Included Investments (Section I, 11b) and Loan Guarantees - Loan Balance (Section II, 5d) to Total Utility Plant (Line 3, Part C) of this report]	0.60 %
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SECTION IV. LOANS

No	ORGANIZATION (a)	MATURITY DATE (b)	ORIGINAL AMOUNT (\$) (c)	LOAN BALANCE (\$) (d)	RURAL DEVELOPMENT (e)
1	Employees, Officers, Directors				
2	Energy Resources Conservation Loans				
3	Geothermal System Loans	6/27/2032	468,474	157,012	X
4	Geothermal Loop Loans	12/19/2027	65,861	32,596	X
5	Energy Efficiency Loans	8/1/2027	15,321	11,755	X
	TOTAL		549,656	201,363	