

FINANCIAL DISCLOSURE REPORT

Initial Report

Report Required by the Ethics Reform Act of 1989, Pub L No. 101-194, November 30, 1989 (5 U.S.C. App. 4, Sec. 101-112)

| | | |
|--|---|--|
| 1. Person Reporting (Last name, first, middle initial) STARZYNSKI, JAMES S. | 2. Court or Organization District of New Mexico | 3. Date of Report 09/11/1998 |
| 4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) United States Bankruptcy Judge | 5. Report Type (check type) Nomination, Date 08/14/1998 <input checked="" type="checkbox"/> Initial <input type="checkbox"/> Annual <input type="checkbox"/> Final | 6. Reporting Period 01/01/1997 to 08/31/1998 |
| 7. Chambers or Office Address P.O. Box 546 Albuquerque, NM 87103-0546 | 8. On the basis of the information contained in this Report and any modifications pertaining thereto, it is in my opinion, in compliance with applicable laws and regulations. Reviewing Officer _____ Date _____ | |

IMPORTANT NOTES: The instructions accompanying this form must be followed. Complete all parts, checking the NONE box for each section where you have no reportable information. Sign on the last page.

I. POSITIONS (Reporting individual only; see pp. 9-13 of Instructions.)

| | POSITION | NAME OF ORGANIZATION / ENTITY |
|---|---|---|
| | <input type="checkbox"/> NONE (No reportable positions.) | |
| 1 | President, sole shareholder and employee | James S. Starzynski, P.A., formerly Starzynski & Strauser, P.A., formerly Francis & Starzynski, P.A. Firm continues in (cont'd. Part 8) |
| 2 | Vice-president and board member (resigned as VP 1 Sep 98 eff 14 Aug 98) | Peanut Butter & Jelly Preschool, Inc., shortly to become Peanut Butter & Jelly, Inc. |
| 3 | President and board member (resigned 1 Sep 98 eff 14 Aug 98) | Peanut Butter & Jelly Preschool Property Corporation, Inc. |

II. AGREEMENTS (Reporting individual only; see pp. 14-16 of Instructions.)

| | DATE | PARTIES AND TERMS |
|---|--|---|
| | <input type="checkbox"/> NONE (No reportable agreements.) | |
| 1 | 08/14/98 | James S. Starzynski, P.A. for disposition of remaining assets of corporation (1990 written agreement or subsequent informal agreement with (cont'd. Part 8) |
| 2 | 1998 | James S. Starzynski, P.A. (may make additional contributions to SEP on behalf of JSS and other employees of firm in 1998) |
| 3 | 1987 | Rodey, Dickason, Sloan, Akin & Robb, P.A. Profit Sharing Plan (no control; no contributions from Rodey since JSS left Rodey in January 1990) |

III. NON-INVESTMENT INCOME (Reporting individual and spouse; see pp. 17-24 of Instructions.)

| | DATE | SOURCE AND TYPE | GROSS INCOME (yours, not spouse's) |
|---|---|---|---------------------------------------|
| | <input type="checkbox"/> NONE (No reportable non-investment income.) | | |
| 1 | 1995 | Francis & Starzynski, P.A. (salary and bonus) (attorney work) | \$ 103,566.00 |
| 2 | 1995 | New Mexico State Soccer Association, Albuquerque Soccer League, and Albuquerque Public Schools (soccer referee) | \$ 324.00 |
| 3 | 1995 | Tax refunds | \$ 1,903.00 |
| 4 | 1996 | Francis & Starzynski, P.A. (salary) (attorney work) | \$ 48,530.00 |

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STARZYNSKI, JAMES S.

Date of Report
09/01/1998

IV. REIMBURSEMENTS -- transportation, lodging, food, entertainment.

(Includes those to spouse and dependent children; use the parentheticals "(S)" and "(DC)" to indicate reportable reimbursements received by spouse and dependent children, respectively. See pp. 25-28 of Instructions.)

| | SOURCE | DESCRIPTION |
|---|--|-------------|
| | NONE (No such reportable reimbursements.) | |
| 1 | EXEMPT | |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | | |
| 6 | | |
| 7 | | |

V. GIFTS

(Includes those to spouse and dependent children; use the parentheticals "(S)" and "(DC)" to indicate gifts received by spouse and dependent children, respectively. See pp. 29-32 of Instructions.)

| | SOURCE | DESCRIPTION | VALUE |
|---|---|-------------|-------|
| | NONE (No such reportable gifts.) | | |
| 1 | EXEMPT | | |
| 2 | | | |
| 3 | | | |

VI. LIABILITIES

(Includes those of spouse and dependent children; indicate where applicable, person responsible for liability by using the parenthetical "(S)" for separate liability of the spouse, "(J)" for joint liability of reporting individual and spouse, and "(DC)" for liability of a dependent child. See pp. 33-35 of Instructions.)

| | CREDITOR | DESCRIPTION | VALUE CODE* |
|---|--|---|-------------|
| | NONE (No reportable liabilities.) | | |
| 1 | (J) James S. Starzynski, P.A., formerly Starzynski & Strauser, P.A., formerly (cont'd. | Loan from corporation to officer/shareholder James Starzynski | J |
| 2 | (J) Travelers Bank, Wilmington, DE | Credit card | J |
| 3 | (J) MBNA, Wilmington, DE | Credit card | J |
| 4 | | | |
| 5 | | | |
| 6 | | | |

* VAL CODES: J=\$15,000 or less K=\$15,001-\$50,000 L=\$50,001 to \$100,000 M=\$100,001-\$250,000 N=\$250,001-\$500,000
 0=\$500,001-\$1,000,000 P1=\$1,000,001-\$5,000,000 P2=\$5,000,001-\$25,000,000 P3=\$25,000,001-\$50,000,000 P4=\$50,000,001 or more

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Name of Person Reporting
STARZYNSKI, JAMES S.

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VII. Page 1 INVESTMENTS and TRUSTS -- income, value, transactions *(Includes those of spouse and dependent children. See pp. 36-54 of Instructions.)*

| A. Description of Assets <i>Indicate where applicable, owner of the asset by using the parenthetical "(J)" for joint ownership of reporting individual and spouse, "(S)" for separate ownership by spouse, "(DC)" for ownership by dependent child. Place "(X)" after each asset exempt from prior disclosure.</i> | B. Income during reporting period | | C. Gross value at end of reporting period | | D. Transactions during reporting period | | | | |
|---|--------------------------------------|--|--|--------------------------------|---|-------------------------------|-------------------------|------------------------|--|
| | (1) Amount Code (A-H) | (2) Type (e.g., dividend, rent or interest) | (1) Value Code (J-P) | (2) Value Method Code (Q-W) | (1) Type (e.g., buy, sell, partial sale, merger, redemption) | If not exempt from disclosure | | | |
| | | | | | | (2) Date: Month-Day | (3) Value Code (J-P) | (4) Gain Code (A-H) | (5) Identity of buyer/seller (if private transaction) |
| NONE (No reportable income, assets, or transactions.) | | | | | | | | | |
| 1 (J) Vanguard Windsor II mutual fund stock | A | Distribution | N | T | Exempt | | | | Exempt |
| 2 (J) Vanguard Windsor II mutual fund | A | Distribution | J | T | Exempt | | | | Exempt |
| 3 Rodey, Dickason, Sloan, Akin & Robb, P.A. Profit Sharing Pla | E | Dividend | L | T | Exempt | | | | Exempt |
| 4 (J) Rodey, Dickason, Sloan, Akin & Robb, P.A. Profit Sharing | B | Dividend | J | T | Exempt | | | | Exempt |
| 5 (J) Rodey Firm Money Purchase Pension Account | A | Dividend | J | T | Exempt | | | | Exempt |
| 6 First Investors High Yield Fund | B | Dividend | J | T | Exempt | | | | Exempt |
| 7 First Security Bank, Albuquerque, NM (IRA's -- | A | Interest | J | T | Exempt | | | | Exempt |
| 8 (J) First Security Bank (savings) | A | Interest | J | T | Exempt | | | | Exempt |
| 9 (J) First Security Bank (checking) | A | None | J | T | Exempt | | | | Exempt |
| 10 (J) Bank of New Mexico, Albuquerque, NM (checking) | A | None | J | T | Exempt | | | | Exempt |
| 11 (J) General Electric common stock | B | Dividend | K | T | Exempt | | | | Exempt |
| 12 (J) James S. Starzynski, P.A. ("JSSPA"), assets as follows: | G | Services | N | U | Exempt | | | | Exempt |
| 13 (JSSPA) Accounts receivable | A | Interest | N | U | Exempt | | | | Exempt |
| 14 (JSSPA) Owed by previous shareholder and officer for cor | A | None | K | U | Exempt | | | | Exempt |
| 15 (JSSPA) Library | A | None | J | W | Exempt | | | | Exempt |
| 16 | | | | | | | | | |
| 17 | | | | | | | | | |
| 1 Inc/Gain Codes: A=\$1,000 or less (Col. B1, D4) F=\$50,001-\$100,000 | | | | | | | | | |
| B=\$1,001-\$2,500 G=\$100,001-\$1,000,000 | | | | | | | | | |
| C=\$2,501-\$5,000 H1=\$1,000,001-\$5,000,000 | | | | | | | | | |
| D=\$5,001-\$15,000 H2=\$5,000,001 or more | | | | | | | | | |
| E=\$15,001-\$50,000 | | | | | | | | | |
| 2 Val Codes: J=\$15,000 or less (Col. C1, D3) O=\$500,001-\$1,000,000 | | | | | | | | | |
| K=\$15,001-\$50,000 P1=\$1,000,001-\$5,000,000 | | | | | | | | | |
| L=\$50,001-\$100,000 P2=\$5,000,001-\$25,000,000 | | | | | | | | | |
| M=\$100,001-\$250,000 P3=\$25,000,001-\$50,000,000 | | | | | | | | | |
| N=\$250,001-\$500,000 P4=\$50,000,001 or more | | | | | | | | | |
| 3 Val Mth Codes: Q=Appraisal (Col. C2) U=Book Value | | | | | | | | | |
| R=Cost (real estate only) V=Other | | | | | | | | | |
| S=Assessment W=Estimated | | | | | | | | | |
| T=Cash/Market | | | | | | | | | |

FINANCIAL DISCLOSURE REPORTName of Person Reporting
STARZYNSKI, JAMES S.Date of Report
09/11/1998**VIII. ADDITIONAL INFORMATION OR EXPLANATIONS.***(Indicate part of report.)*

PART 1: Name of Organization/Entity re: James S. S, cont'd ...existence for collecting accounts receivable (including paying the requisite gross receipts taxes), paying off lines of credit and remaining miscellaneous liabilities, but is not active in any way in the practice of law except for executing the occasional withdrawal of appearance or substitution of counsel that may have been previously overlooked in the process of transferring cases to other counsel.

PART 2: Parties and Terms re: James S. S, cont'd ...former shareholder Douglas T. Francis to retire corporation's lines of credit)

PART 6: Creditor re: James S. S, cont'd ...Francis & Starzynski, P.A. The remaining contingent liabilities of James Starzynski arising from the personal guaranties issued to the banks which extended credit to the law firm (under its various names) are not listed because they are contingent (based on a review of the instructions and a conversation with Mr. George Reynolds on September 8, 1998).

PART 7: Based on my conversation with Mr. George Reynolds on September 8, 1998, in valuing my interest in James S. Starzynski, P.A., I have not broken down or listed the firm's debtors or accounts receivable individually and by name; the assets and liabilities of the firm are solely those of the firm, and I have no personal claim to the assets (except indirectly as the sole shareholder) nor any obligation for any of the debts (except contingently as a guarantor of the bank debt).

The total value of the assets of James S. Starzynski, P.A. are listed at book value (except the library, which is listed at an estimated value), without regard to collectibility and without regard to the fact that the largest account receivable is payable without interest over a period that will likely be several years. The value is offset by the lines of credit incurred by the firm that are being paid off with the receipts from the accounts receivable.

Also, the entries concerning the former shareholder loan and the library reflect that those assets are not generating income. Although some of the accounts receivable have in a sense generated income (some of the invoices for services reflect a charge for interest), because final payment is more a function of negotiation and because the firm's books were maintained largely on a cash basis, this report does not attempt to quantify the amount of "interest" paid on the accounts receivable during any given period. Further (and perhaps illustrative of many of the accounts receivable), the largest account receivable is derived from a figure comprised of billings going back to 1990, together with interest (but reduced by occasional payments -- too occasional, actually), which figure was then reduced in a compromise to get the underlying sale of the asset accomplished. The resulting figure was paid in part a number of months later (August 1997), with the remaining sum to be paid without any additional interest (although the monthly invoices show a figure for continuing interest) over a period of years (likely 4-8, and dependent on the income of the asset that was sold).

Total gross income for James S. Starzynski, P.A. was calculated for the combined periods of CY 1997 and January through August 1998.

Rodey, Dickason, Sloan, Akin & Robb, P.A. is also known as "Rodey" or the "Rodey Firm". Although it is the case that neither I nor Rodey has control of the profit sharing and money purchase pension plans (that is, I have absolutely no control, and as I understand it, the plans are managed by an outside investment group hired by Rodey), it is nevertheless my present intention to roll over my profit sharing plan interest into another investment so that there is no further connection with the Rodey Firm. I believe that my spouse, Joy Read, will do that also with respect to her shares of the profit sharing plan and money purchase pension plan at Rodey. (She also has no control over the plans.) However, because that process will require a minimum of about six (6) weeks, the rollover will not be reflected in this report, but should appear in the next report to be filed in spring 1999.

FINANCIAL DISCLOSURE REPORT

SECTION HEADING. (Indicate part of report.)

Information continued from Parts I through VI, inclusive.

PART 1. POSITIONS (cont'd.)

| Line | Position | Name of Organization/Entity |
|------|---|---|
| 4 | Board member (resigned 20 Aug 98 eff 14 Aug 98) | Bankruptcy Law Section of the State Bar of New Mexico |
| 5 | Member | American Bankruptcy Institute |
| 6 | Member | National Conference of Bankruptcy Judges |
| 7 | Member | State Bar of New Mexico |
| 8 | Member | Bankruptcy Law Section of State Bar of New Mexico |
| 9 | Member | United States District Court Bar Association (DNM) |
| 10 | Admitted to practice | State of Connecticut |
| 11 | Admitted to practice | District of Connecticut |
| 12 | Admitted to practice | State of New Mexico |
| 13 | Admitted to practice | District of New Mexico |
| 14 | Admitted to practice | Northern District of California |
| 15 | Admitted to practice | Tenth Circuit Court of Appeals |
| 16 | Admitted to practice | United States Supreme Court |
| 17 | Admitted to practice | Northern District of Texas |

PART 3. NON-INVESTMENT INCOME (cont'd.)

| Line | Date | Source and Type | Gross Income |
|------|------|--|--------------|
| 5 | 1996 | Tax refunds \$ 1,290.00 | |
| 6 | 1996 | New Mexico Youth Soccer Association, Albuquerque Soccer League, Albuquerque Women's Soccer League, Albuquerque Public Schools (soccer referee) \$ 540.00 | |
| 7 | 1997 | Francis & Starzynski, P.A. and Starzynski & Strauser, P.A. (salary and bonus) (attorney work) \$ 167,825.00 | |
| 8 | 1997 | (S) Francis & Starzynski, P.A. and Starzynski & Strauser, P.A. (bookkeeping and office management) \$ 9,409.00 | |
| 9 | 1997 | Tax refunds \$ 2,044.00 | |
| 10 | 1997 | New Mexico Youth Soccer Association, Albuquerque Soccer Association (soccer referee) \$ 120.00 | |
| 11 | 1998 | Starzynski & Strauser, P.A. and James S. Starzynski, P.A. (salary and bonus) (attorney work) \$ 98,130.00 | |
| 12 | 1998 | (S) Starzynski & Strauser, P.A. and James S. Starzynski, P.A. (salary) \$ 2,518.00 | |

FINANCIAL DISCLOSURE REPORTName of Person Reporting
STARZYNSKI, JAMES S.Date of Report
09/11/1998**.IX. CERTIFICATION**

In compliance with the provisions of 28 U.S.C. 455 and of Advisory Opinion No. 57 of the Advisory Committee on Judicial Activities, and to the best of my knowledge at the time after reasonable inquiry, I did not perform any adjudicatory function in any litigation during the period covered by this report in which I, my spouse, or my minor or dependent children had a financial interest, as defined in Canon 3C(3)(c), in the outcome of such litigation.

I certify that all the information given above (including information pertaining to my spouse and minor or dependent children, if any) is accurate, true, and complete to the best of my knowledge and belief, and that any information not reported was withheld because it met applicable statutory provisions permitting non-disclosure.

I further certify that earned income from outside employment and honoraria and the acceptance of gifts which have been reported are in compliance with the provisions of 5 U.S.C. app. 4, section 501 et. seq., 5 U.S.C. 7353 and Judicial Conference regulations.

Signature _____

/s/

Date

11 September 1998

Note:

Any individual who knowingly and wilfully falsifies or fails to file this report may be subject to civil and criminal sanctions (5 U.S.C. App. 4, Section 104).

FILING INSTRUCTIONS**Mail original and three additional copies to:****Committee on Financial Disclosure
Administrative Office of the United States Courts
One Columbus Circle, N.E.
Suite 2-301
Washington, D.C. 20544**

COPY

**United States Bankruptcy Court
District of New Mexico**
Second Floor, Federal Building and United States Courthouse
421 Gold Avenue SW
Albuquerque, New Mexico 87102

Mailing Address:
P.O. Box 546
Albuquerque, NM 87103-0546

JAMES S. STARZYNSKI
Bankruptcy Judge

Telephone:
(505) 248 - 6583

March 4, 1999

Financial Disclosure Office
Administrative Office of the U.S. Courts
One Columbus Circle, NE Suite 2-301
Washington, DC 20544

Re: Supplement to Financial Disclosure Statement (Initial Report) dated 11 September 1998
and filed 12 September 1998, amending Part II ("Agreements").

Dear Committee:

This letter should be considered as a supplement or amendment to the initial Financial Disclosure Statement.

At the time that I prepared and sent in my initial Financial Disclosure Statement, I had failed to recall that my former sister-in-law [REDACTED] had named me as the executor of her Last Will and Testament. The most recent version of that document seems to have been executed by her on April 19, 1996, in Albuquerque, New Mexico, although she is a resident of [REDACTED], [REDACTED]. Although the will provides that if I cannot serve or if I decline to serve, another specifically identified person will do so, and although [REDACTED] is still the aunt of three of my children, it seemed to me appropriate to inform [REDACTED] now that I cannot serve as executor. I did tell her that in a telephone conversation, and I am now sending her a letter telling her in writing of that decision.

Please call if you have any questions, or if there is anything in addition that I need to provide to you.

"I certify that the information give above (including information pertaining to my spouse and minor or dependent children, if any) is accurate, true, and complete to the best of my knowledge and belief, and that any information not reported was withheld because it met applicable statutory provisions permitting non-disclosure."

Sincerely,

James S. Starzynski

JSS/mba
enc.

March 4, 1999

Re: Last Will and Testament, dated April 19, 1996

Dear Gilda:

This is the follow-up to the conversation that you and I had this past December or January (or maybe February) in which I told you that I am precluded from serving as the executor of your estate. I am doing this in letter form despite (or in addition to) our conversation because I want to make sure that I am doing things right with the feds and particularly the disclosure committee. Since [REDACTED] is named as the alternate, do you want me to provide her with the file that [REDACTED] kept, which has in it (what I assume is) the current will, together with the torn-up earlier will?

Give me a call about whatever you would like to do, if you are so inclined. Anyway, I am sure we will be talking to each other sooner or later.

1/51

P.S. I guess you know that [REDACTED] left this week to go back to Alaska, but that the current plan is that she is going to come back at the end of the summer to start school in the fall, probably part-time. Let me know when you and [REDACTED] (or you) are headed out this way again, especially if it is for a short period of time. Hope everything is working well with the firm, and especially that you are not overworking yourself, which is so easy to do at the big firms.

United States Bankruptcy Court
District of New Mexico
Second Floor, Federal Building and United States Courthouse
421 Gold Avenue SW
Albuquerque, New Mexico 87102

Mailing Address:
P.O. Box 546
Albuquerque, NM 87103-0546

Telephone:
(505) 248 - 6583

JAMES S. STARZYNSKI
Bankruptcy Judge

May 14, 1999

Financial Disclosure Office
Administrative Office of the U.S. Courts
One Columbus Circle, NE Suite 2-301
Washington, DC 20544

Re: Second Supplement to Financial Disclosure Statement (Initial Report) dated 11 September 1998 and filed 12 September 1998, amending Part VII ("Investments and Trusts").

Dear Committee:

This letter should be considered as a second supplement or amendment to the initial Financial Disclosure Statement.

At the time that I prepared and sent in my initial Financial Disclosure Statement, I overlooked that my spouse had two accounts in the Public Employees Retirement Association of New Mexico. These accounts have been listed on my annual report for CY 1998, being filed today. A copy of page 2 of Part VII of the 1998 report is attached to this letter. The PERA funds are invested in Nationwide Insurance Company Dreyfus Third Fund, a mutual fund, and in a Money Plan (a cash fund). Neither my spouse nor I have any control or knowledge whatever about what investments the managers of the funds put the money into. The certification contained in the Initial Report, about not having decided any matters in which I had a financial interest, continues to be accurate.

Please call if you have any questions, or if there is anything in addition that I need to provide to you.

"I certify that the information give above (including information pertaining to my spouse and minor or dependent children, if any) is accurate, true, and complete to the best of my knowledge and belief, and that any information not reported was withheld because it met applicable statutory provisions permitting non-disclosure."

Sincerely,


James S. Starzynski
JSS/mba
enc. as stated

FINANCIAL DISCLOSURE REPORT

Name of Person Reporting
STARZYNSKI, JAMES S.

Date of Report
05/14/1999

VII. Page 2 INVESTMENTS and TRUSTS-- income, value, transactions *(Includes those of spouse and dependent children. See pp. 36-54 of Instructions.)*

| A. Description of Assets <i>Indicate where applicable, owner of the asset by using the parenthetical "(J)" for joint ownership of reporting individual and spouse. "(S)" for separate ownership by spouse, "(DC)" for ownership by dependent child.</i> <i>Place "(X)" after each asset exempt from prior disclosure.</i> | B. Income during reporting period | | C. Gross value at end of reporting period | | D. Transactions during reporting period | | | | |
|--|--------------------------------------|--|--|--------------------------------|---|-------------------------------|-------------------------|------------------------|--|
| | (1) Amount Code (A-H) | (2) Type (e.g., dividend, rent or interest) | (1) Value Code (J-P) | (2) Value Method Code (Q-W) | (1) Type (e.g., buy, sell, partial sale, merger, redemption) | If not exempt from disclosure | | | |
| | | | | | | (2) Date: Month-Day | (3) Value Code (J-P) | (4) Gain Code (A-H) | (5) Identity of buyer/seller (if private transaction) |
| NONE (No reportable income, assets, or transactions.) | | | | | | | | | |
| 18 First Security Bank, Albuquerque, NM X (IRA's) | A | Interest | J | T | None | | | | None |
| 19 (J) First Security Bank (savings) X | A | Interest | J | T | None | | | | None |
| 20 (J) First Security Bank (checking) X | A | None | J | T | None | | | | None |
| 21 (J) Norwest Bank, Albuquerque, NM (checking) X | A | None | J | T | None | | | | None |
| 22 (J) General Electric common stock X | A | Dividend | K | T | None | | | | None |
| 23 (J) James S. Starzynski, PA (JSSPA), assets as follows: X | D | Services | N | U | Collections | | | | Collections of accounts receivable |
| 24 (JSSPA) Accounts receivable | A | Interest | N | U | Collections | | | | Collections |
| 25 (JSSPA) Owed by previous shareholder and officer for cor | A | None | K | U | None | | | | None |
| 26 (JSSPA) Library | A | None | J | T | None | | | | None |
| 27 (S) PERA of NM Deferred Comp (see Part VIII) | B | Dividend | K | T | None | | | | |
| 28 (S) PERA of NM Money Plan (see Part VIII) | A | Interest | J | T | None | | | | |
| 29 | | | | | | | | | |
| 30 | | | | | | | | | |
| 31 | | | | | | | | | |
| 32 | | | | | | | | | |
| 33 | | | | | | | | | |
| 34 | | | | | | | | | |

1 Inc/Gain Codes: A=\$1,000 or less B=\$1,001-\$2,500 C=\$2,501-\$5,000 D=\$5,001-\$15,000 E=\$15,001-\$50,000
(Col. B1, D4) F=\$50,001-\$100,000 G=\$100,001-\$1,000,000 H1=\$1,000,001-\$5,000,000 H2=\$5,000,001 or more

2 Val Codes: J=\$15,000 or less K=\$15,001-\$50,000 L=\$50,001-\$100,000 M=\$100,001-\$250,000 N=\$250,001-\$500,000
(Col. C1, D3) O=\$500,001-\$1,000,000 P1=\$1,000,001-\$5,000,000 P2=\$5,000,001-\$25,000,000 P3=\$25,000,001-\$50,000,000 P4=\$50,000,001 or more

3 Val Mth Codes: Q=Appraisal R=Cost (real estate only) S=Assessment T=Cash/Market
(Col. C2) U=Book Value V=Other W=Estimated