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January 25, 1977

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RE: Joseph J. Barclay
Our File No. 76-324

Gentlemen:

Enclosed please find Monthly Milk Settlement Statements for the months of May, 1976 through December, 1976, reflecting the decrease in milk production for the dairy herd in question. In addition thereto, seventeen (17) cows were culled through October of 1976, three (3) of which were culled for reasons other than the PCB problem. The fourteen cows which were culled as a direct result of the PCB problem were sold for an average price of \$291.48. On March 1, 1976, they cost \$500.00 each, thus the loss of \$2,919.28, based upon the then current market value.

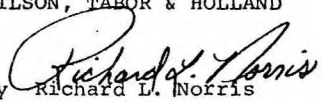
Seventeen (17) additional cows were culled during November and December of 1976, of which two (2) were culled for reasons other than the PCB problem. The fifteen cows sold for an average of \$288.63 at the time of sale and cost \$500.00 each on March 1, 1976. This loss totalled \$3,170.55.

We have enclosed with this letter, copies of verification of sale of the above mentioned cattle for your review.

In the event that you need additional information, please advise and we will attempt to obtain and supply it.

Very truly yours,

WILSON, TABOR & HOLLAND

By  Richard L. Norris

RLN/nj
Enclosures

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