have some people that don't pay their bills, also from time to time you have people give you a bad check and of course this eats up quite a little of your profit. Also, there are over due accounts and you sometimes have to hire a collection agency to collect these. When you do this they take a percentage of what they collect. But the one thing that stood out in my mind more than anything else was when our state tax commissioner testified and his name was Bill Peters, this was two or three years ago or maybe four years ago, but the state tax commissioner figured that it would cost the state from 7 to 8 percent to do this job and here we are asking the businessman, we are asking the wholesaler to do it for less than what the state can do it for. I think this is unfair. Senator Wesely says we can stand to pick up a little over \$300,000 more. Well, this is probably ture, but at the expense of who? I just don't think it is fair. I realize Senator Wesely that we need to try and get every dollar we can get our hands on but I don't think this is ... this is not the way to do it. The state loses not one cent from the cigarette wholesalers because they are bonded. If they renese the bonding company picks it up. So I would just like to say to this body this morning the digarette wholesalers cost go up too. They pay more for interest on their money. They pay more for their labor, they pay more for trucks to deliver their products. so, I would like to see this amendment defeated this morning and go on from here.

SENATOR CLARK: If I could have your attention for a moment we have a communication on the desk the Clerk would like to read.

CLERK: Mr. President, I have a letter from the Speaker. (See page 1621 of the Legislative Journal).

SENATOR CLARK: Senator Howard Peterson.

SENATOR H. PETERSON: Mr. Chairman, members of the Legislature, you will find at your desks a handout that I passed out on the Nash-Finch Company, Grand Island and the Nash-Finch Company here in Lincoln. I don't know how many of you would like to operate the Lincoln operation at a loss of \$541 a month, this last year, but that is apparently what it costs Nash-Finch to distribute cigarette's for the State of Nebraska in Lincoln. They fortunately made \$54 a month in Grand Island. This type of data is the kind of thing that Senator Hefner was referring too, it came before our committee, the Revenue Committee, last year and we asked for that kind of data from all of the wholesale distributors in the state. The story is about the same.