

# THE LOG

June / July 2024

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## Letter from the President

As we move into summer and our calendars fill up with vacation, work, and perhaps honey-to-do lists, I cannot help but reflect on how much change has occurred in our industry throughout the last few years, but one month especially. As I travel and communicate with folks in different sectors, regions and attempt to get a 'grip' on the crystal ball we call markets. We may be on the horizon of a brief point to where we can see a bit deeper into the future but are still mindful that change is happening faster than we like it to. Additionally, if we don't change with it or prepare for it as much as possible, our industry could change in a drastic way; leaving folks, products, or the industry as we know it behind.

Some say change is inevitable and *good* in retrospect and that being said there are several new topics to keep an eye on within our industry:

- **Poplar CLT News:** <https://millerwoodtradepub.com/ahmi-learns-poplar-clt-tests-are-positive/>
- **Hardwood CLT News:** <https://blogs.mtu.edu/globalcampus/2023/01/mass-timber-part-ii-growing-michigans-clt-potential/>
- **Hardwood Flooring News by the NWFA:** <https://hardwoodfloorsmag.com/2024/06/07/the-next-evolution-of-sustainable-floor-renovation/>

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LSLA President  
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**LAKE STATES LUMBER ASSOCIATION, INC. . .  
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SUSTAINABILITY OF OUR FOREST RESOURCES**

**LSLA CALENDAR  
OF EVENTS**

**June 18-20, 2024**  
Lumber Grading Class - Antigo, WI

**July 24, 2024**  
Board Meeting - Minocqua, WI

**July 24-26, 2024**  
Golf Outing—Minocqua, WI

*Watch for details of these and other upcoming events*



**Back Row (left to right):** Steve Peters (Rockland Flooring), Kirby Kendrick (Kendrick Forest Products), Michael Skenadore (Menominee Tribal Enterprises), Loren DeJonge (Constructive Sheet Metal), Rick Luokkala (Performance Pallet Corp.)

**Front Row (left to right):** Jennifer Lu (WI DATCP), Jim Maltese (Stella-Jones Corp.), Bill Millard (Granite Valley Forest Products/Rockbridge Sawmill) Nikki Loehr (LSLA Administrative Coordinator), Kate Miller (Northern Hardwoods/JM Longyear)

**Not Pictured:** Kyle Jeske (Richardson Hardwoods), Peter Connor (WD Flooring)

**Photo courtesy of** Chris Fehr, Miller Wood Trade Publications

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# Hardwood Federation Update

## By Dana Lee Cole, Executive Director



### Waiting on a Tax Bill

The year—from a tax policy perspective—started out really well. In a rare show of bipartisanship, the House of Representatives overwhelmingly passed H.R. 7024—the Tax Relief for American Families and Workers Act. The vote was 357-70. To summarize, the bill features a number of positive provisions for small and medium sized businesses that populate our sector, including:

- Retroactive extension of the 100 percent bonus depreciation tax benefit, otherwise known as “full expensing.” This benefit allows companies to fully write off the cost of machinery and equipment in the same year those costs are incurred. Full expensing began to phase down at the beginning of 2023 where it dropped to 80 percent. At the beginning of 2024 it took another haircut to 60 percent and is slated to fully phase out in 2027. H.R. 7024 restores this benefit to full strength--100 percent—starting January 1, 2023, and extends the benefit through 2025.
- Renewal of the research and development (R&D) tax credit which expired in 2022. Like bonus depreciation, this provision allows companies to write off the full cost of R&D expenses in the same year in which the investments are made. The House bill again retroactively restores this key benefit and extends it through 2025.
- Reversion back to Earnings Before Interest, Taxes, Depreciation and Amortization (EBITDA) for calculating interest expense deductibility. Under the Tax Cuts and Jobs Act (TCJA), this standard was shortened to EBIT, which is not as generous a metric for calculating interest expenses and so the net effect has been increased costs on U.S. businesses.
- Bump up in the Sec. 179 deduction limits. Right now, businesses may expense the cost of depreciable business assets up to \$1.16 million. The bill raises that cap to \$1.29 million.

In order to stitch together a bipartisan agreement, these business provisions were paired with an increase in the Child Tax Credit and, for the most part Democrats and Republicans came on board. Things were looking very positive...and then came the Senate.

Republican opposition in the upper chamber comes down to roughly one part substance, one part process and one part politics. On substance, there is concern

around certain aspects of the Child Tax Credit provisions, namely the “look back” language which allows families to use a prior year’s income to calculate the credit if their current year’s income is reduced. There is also some concern around how the bill is “paid for.” In terms of process, Senate Finance Committee Ranking Member Mike Crapo (R-ID) has raised the legitimate point that the legislation should proceed through regular order and be marked up in the Senate Finance Committee. Senate Democrat leadership has avoided this step out of concern that too many changes to the bill would upset the delicate arrangement forged in the House that allowed the bill to pass the lower chamber. And finally, politics are ever present in all negotiations here in Washington—whether it’s a tax bill, appropriations, a Farm Bill or anything in between. Next year is a critical one for tax policy as many benefits in the TCJA are set to expire—even our own Sec. 119A deduction for S-Corporations and pass through entities. Senate Republicans are banking on the prospect of retaking control of the upper chamber after the November election and being in a position to hold the pen on tax policy. In sum, their thinking is why not hold off on this bill now and tackle all of the expired and expiring provisions in one big bill next year.

At this point it is hard to envision a scenario where H.R. 7024 becomes law this year. Nevertheless, the Hardwood Federation team is visiting with Senate offices on a near daily basis urging for action on these critical tax benefits. We will continue to stay after it and keep you apprised of developments.

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# MESSERSMITH



# LSLA Annual Golf Outing

The LSLA recreation committee is pleased to announce that the annual LSLA Summer Golf Outing will be held on **Thursday, July 25** at Timber Ridge Golf Club in the beautiful northwoods of Minocqua, Wisconsin. We are looking forward to getting together with our fellow LSLA colleagues for a couple of days of fun and fellowship.

We'll be spreading our special brand of LSLA happiness throughout the island city during Wednesday evenings "**Minocqua Pub Crawl~Welcome Reception**". Attendees will be treated to a lakeside reception (heavy hors d'oeuvres), participating pub specials, and a post crawl reception (heavy hors d'oeuvres, prizes, and live entertainment). No shuttle services will be provided, as all locations are within walking distance of the downtown hotels; however, Uber and taxi service is available. **Pre-registration is encouraged to help plan food.** More information on the pub crawl will be available mid-July.

*Discounted golf rates and a special LSLA tee block has been arranged for our members wanting to play a practice round at Timber Ridge on Wednesday, July 24<sup>th</sup> from 10:00 am-11:00am. If interested, please call Jason Brettingen at Kretz Lumber to be added to the pre-day group. If interested in playing outside the tee block, please call the course directly at (715) 356-9502 to book your own time ... make sure to mention the LSLA special.*

## **Agenda: Wednesday July 24**

- 10:00am – 11:00am Discounted golf/tee times at Timber Ridge Golf Club  
([www.timberidgegolfclub.com](http://www.timberidgegolfclub.com))
- 5:00pm – 10:00pm Minocqua Pub Crawl-Welcome Reception (hors d'oeuvres, prizes, live entertainment)

## **Agenda: Thursday, July 25**

- 8:00am – 9:00am Hotel Shuttle transportation to golf course (first come basis), registration, golfer breakfast
- 9:00am – 9:30am Announcements, "Putt for Dough" and "Cash Shoot-out"
- 9:30am – 3:30pm Shot Gun Start (18-hole Scramble)
- 4:00pm – 5:00pm Hotel Shuttle transportation back to hotel
- 6:00pm – 8:30pm Cocktail Hour, Appetizers, Dinner, Awards & Prizes – Reuland's Conference Center

## **Hotel Accommodations:**

**Best Western Plus  
New Concord Inn**  
**(40 rooms available on room block)**  
320 Front St.  
Minocqua, WI 54548  
(715) 356-1800

**AmericInn by Wyndham Minocqua**  
**(60 rooms available on room block)**  
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Minocqua, WI 54548  
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**The Pointe Hotel & Suites**  
**(15 rooms available on room block)**  
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Minocqua, WI 54548  
(715) 356-4431

Registration forms are available on the LSLA website at [lsla.com](http://lsla.com), by contacting LSLA at (920) 884-0409, on Eventbrite using code (919641270797), or on page 5.

## **Sponsorship Opportunities**

Many of our major sponsors have committed again, However we are still looking for more. We have a variety of sponsorship events still available to sign up for or we can create a sponsorship that meets your needs, if a sponsorship that you want is filled. We hope you can help make this year's event the most successful ever.

### **If you are interested in sponsoring you can:**

1. Fill out the paper copy which was mailed out and send that back.
2. Print off a paper copy from our *lsla.com* website and send that back.
3. Use the Eventbrite link on the *lsla.com* website to register for sponsorship online.

For any further sponsorship questions please contact:

Jason Brettingen (715) 623-5410

# LAKE STATES LUMBER ASSOCIATION SUMMER GOLF OUTING

WEDNESDAY JULY 24<sup>TH</sup> / THURSDAY 25<sup>TH</sup>, 2024

TIMBER RIDGE GOLF CLUB

MINOCQUA, WI



**PRE-REGISTRATION FORM**

**REGISTRATION CAN ALSO BE COMPLETED ONLINE WITH EVENTBRITE USING CODE: 919641270797**

**GOLFERS (includes golf & dinner):**

**Attending Welcome Reception?**

Name: _____	Company: _____	Yes	No
Name: _____	Company: _____	Yes	No
Name: _____	Company: _____	Yes	No
Name: _____	Company: _____	Yes	No
Name: _____	Company: _____	Yes	No

BY CHECKING THIS BOX, ALL PARTICIPANTS AGREE THAT IF YOU BECOME HURT OR DAMAGE THE PROPERTY DURING PARTICIPATION, LAKE STATES LUMBER ASSOCIATION WILL NOT BE HELD LIABLE FOR ANY CLAIMS.

**DINNER ONLY:**

Name: _____	Company: _____	Yes	No
Name: _____	Company: _____	Yes	No

Total Participants:      Golfers                      Dinner Only

Cost:	<b><u>Pre-Registration: By July 7th</u></b>	<b><u>Member</u></b>	<b><u>Non-member</u></b>
	Golfers	\$ 300.00	\$ 325.00
	Dinner Only	\$ 125.00	\$ 150.00
	<b><u>Registration: After July 7th</u></b>		
	Golfers	\$ 325.00	\$ 350.00
	Dinner Only	\$ 150.00	\$ 175.00

**\*\* Registration fees include Par Three Challenge, Putt for \$, and Putting Contest events**

**\*\* Pre-Registration cancellations refundable if received no later than July 9<sup>th</sup>, 2024**

Payment Method (please check one):

\_\_\_\_\_ Payment enclosed (check made payable to Lake States Lumber Association)

\_\_\_\_\_ Send me an invoice

   Amount \_\_\_\_\_ Phone \_\_\_\_\_

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   Address \_\_\_\_\_

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Amount: \$ \_\_\_\_\_

Name on Card: \_\_\_\_\_

Card Number: \_\_\_\_\_

Exp. Date: \_\_\_\_\_ Security Code: \_\_\_\_\_

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Please mail, email, or fax pre-registration form and payment method to: Lake States Lumber Association 337 Superior Avenue Crystal Falls, MI 49920 Fax: 906-875-3724 Email: <a href="mailto:lsla@lsla.com">lsla@lsla.com</a>	Please list the individuals who will be in your foursome: 1. _____ 2. _____ 3. _____ 4. _____
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# Michigan Legislative Report

## By Scott Everett, MI Legislative Consultant



### LSLA Board Meeting & Fish Fry

The 2024 LSLA Board Meeting and Fish Fry in Michigan took place on June 12<sup>th</sup>. During the morning the LSLA Board met with guests from the Great Lakes Timber Professionals Association Board and Henry Schienebeck. Following the meeting, the same room was used to filter legislators through to the fish fry. Since the room had air conditioning, it turned out to be a very popular spot for conversations. The fish fry began a few years ago between the Michigan Commercial Fisherman and LSLA/Timber Industry on the front porch of the blue house with 50 attending. This year, a few others were added to help . . . Great Lakes Timber Professionals Association, the American Bikers Aimed Toward Education (ABATE) and the Michigan Campground Association. Fish + Timber + Harleys + Camping = 540 attending this years event. Some say it has become the biggest Lansing legislative event of the year, and it should be. We are thinking--going to need a load of logs and some timber harvesting equipment parked out front next year.



### SOAR Money For Copper Mine

Nearly \$400 million in state economic incentives for an Upper Peninsula copper mine, a Thomas Township solar parts plant and an enormous Genesee County industrial park were given the green light by the House Appropriations Committee.

The Senate Appropriations Committee is now the final step in the approval process for all three Strategic Outreach and Attraction Reserve (SOAR) projects. If

all three are approved, the fund will have \$154.1 million remaining in it.

All three projects were approved with bipartisan support. There is \$50 million for Highland Copper to dig a new copper mine in Gogebic County.

### State Unemployment Numbers In May Remain Static Over 4 Months

Michigan's unemployment numbers now haven't moved off 3.9 percent for four straight months, with new Michigan Department of Technology, Management and Budget numbers showing May data resembling that from April, March and February.

The national unemployment rate rose to 4 percent in May, putting the state one-tenth percent below the national rate. Gov. Gretchen WHITMER said it was the first time since May 2023 and used it as a springboard to push her budget.

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# Forest Fest at Trees for Tomorrow July 27, 2024

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**9 AM - 3 PM**  
**at Trees For Tomorrow, Eagle River, WI**

**FUN FOR THE WHOLE FAMILY**

- Logging Equipment Demos
- Horse-Drawn Wagon Rides (10AM-1PM)
- Hands-on Outdoor Learning Stations
- Kid's Passport Program for Prizes
- "Touch of the Wild" Exhibit Trailer
- Birds of Prey Programs
- Natural Resources Industry Exhibits
- Lumberjack Lunch *for purchase*

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 Contact Operations Manager Mandy Gingerich at 715-479-6456 ext. 228 or [Mandy@TreesForTomorrow.com](mailto:Mandy@TreesForTomorrow.com)

[www.TreesForTomorrow.com](http://www.TreesForTomorrow.com)  
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# The Real American Hardwood Coalition Update (RAHC) Get Real with us!

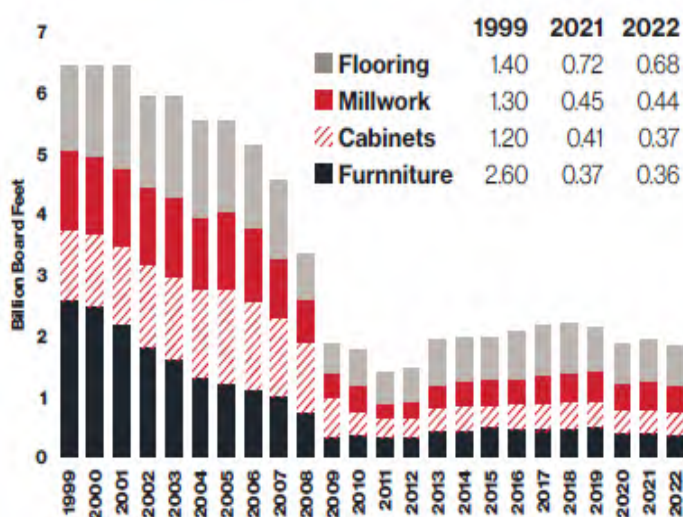


The RAHC is well underway on continuing the promotion and outreach efforts to consumers! The referenced documents are a great way to share information on the importance of supporting the Coalition. If you or your company has not made your 2024 Contribution yet, be sure to do so to be included in the 2024 Donors list.

- **What is the Real American Hardwood Coalition (RAHC?)** The RAHC is a voluntary, industry-wide, domestic, promotion initiative for Real American Hardwood® products. The RAHC is directed by national, state and regional hardwood association executives.
- **How did the RAHC Start?** In early 2019, a small group of hardwood association executives—and their elected presidents—came together to brainstorm ideas and approaches for a voluntary, industry-wide promotion initiative.
- **What is the Coalition's Goal?** The RAHC seeks to unite the collective efforts and resources of the industry to advance American hardwood as the Naturally Authentic™ choice by inspiring and educating consumers and professionals on the uses and benefits of real American hardwood products. Additional goals include:
  - Generating new products;
  - Increasing domestic markets; and
  - Improving industry stability.
- **Why Now?** The U.S. hardwood industry faces significant challenges driven by a variety of factors, including stiff competition from hardwood look-alike products and relentless misleading campaigns about the sustainability of hardwood products. Markets are shrinking and businesses face an uncertain future. If we do not unite now to regain and maintain domestic market share, it will continue to decline.
- **What is Real American Hardwood?** Real American Hardwood is defined as solid hardwood and veneered plywood from resources that are grown in the United States. Real American Hardwood maintains the integrity of the natural wood and is not a replication or non-wood product; its natural appearance (grain) has not been altered prior to finishing. Products displaying or associated with the Real American Hardwood logo must be 90% by volume sourced hardwood material. This is the same standard as the federal Made in America program.

- **How is the RAHC Organized?** The RAHC is a 501(c)(3) corporation that represents all aspects of the hardwood industry. The Coalition is open to all associations within the hardwood industry supply chain that voluntarily contribute funds annually in support of the Coalition. More than 30 industry trade associations support the Coalition.
- **Who Leads the Coalition?** The Coalition is led by a board of directors, elected from association executive staff (CEO, Executive Directors, Executive VPs, etc.) of the contributing associations. The board of directors consists of a Chair, Vice Chair, Secretary, Treasurer, immediate Past Chair and six (6) board members. The RAHC has an advisory board that consists of hardwood company leaders. They are responsible for providing guidance and advice on strategic decisions made by the board of directors that are meant to benefit the needs of the industry supply chain. Additionally, within the Coalition, there are special committees that have been created and assigned to focus on specific tasks.
  - Structure & Mission Committee
  - Fundraising Committee
  - Grants and Foundations Committee
  - Promotion & Marketing Committee
  - Association & Business Engagement Committee

US Consumption Hardwood Grade Lumber by Sector



- **Who Participates in the RAHC?** Participation on a Coalition Committee is open to association

*Continued on page 10*

# The Real American Hardwood Coalition Update (RAHC) Get Real with us! (cont'd)



and industry personnel with expertise in the focus of the committee. Participation in the form of contributions is open-ended.

- **Who are the RAHC's Target Audiences?** The RAHC seeks to promote Real American Hardwood products to consumers and the professional design/build community. Increased demand for these products benefits the entire supply chain—from landowners and loggers to industrial and residential producers to retail outlets and installers.
- **What is the Status of the RAHC's Work?** The Coalition is working with all intended target audiences. Please refer to the RAHC Action and Accomplishments document for an update on all current and prior-year work.
- **What is the RAHC's Suggested Financial Contribution?** The RAHC has created suggested voluntary contribution levels based on a variety of factors. These levels of financial support can be found on the RAHC website.
- **How Do I Get More Information?** Please visit the industry website at [RealAmericanHardwood.com/industry](http://RealAmericanHardwood.com/industry) to learn more and sign up to receive monthly updates. Questions can be directed to [info@realamericanhardwood.org](mailto:info@realamericanhardwood.org).

## Actions and Accomplishments:

### 2019

- Several meetings held among hardwood association leaders and industry executives
- Executive and Advisory Committees are formed
- The concept of the RAHC was introduced at the NHLA Annual Convention in New Orleans
- The RAHC hired a research firm to conduct consumer and prosumer research
- Initial funding strategy and goals were released to industry associations
- Real American Hardwood Coalition (RAHC) name and structure are adopted
- CLUTCH Performance was hired as a brand accelerator

### 2020

- Presentations of Coalition activity, goals, and objectives were given at industry meetings and events

- Focus groups with architects, designers, and consumers are conducted in Chicago, Nashville, and online
- Research findings are complete and released to the participating association executives
- CLUTCH Performance introduces a lead campaign with key messaging, brand tagline, and logo
- A Go-to-Market Playbook is finalized

### 2021

- Incorporated as a 501(s)(3) non-profit entity
- Launched an industry-facing website
- Established social media profiles

### 2022

- Developed industry hype video
- Launched [RealAmericanHardwood.com](http://RealAmericanHardwood.com)
- Engaged CANVAS United on 6-month social media campaign
- Board of Directors held strategic planning session with Brewer Pratt Solutions

### 2023

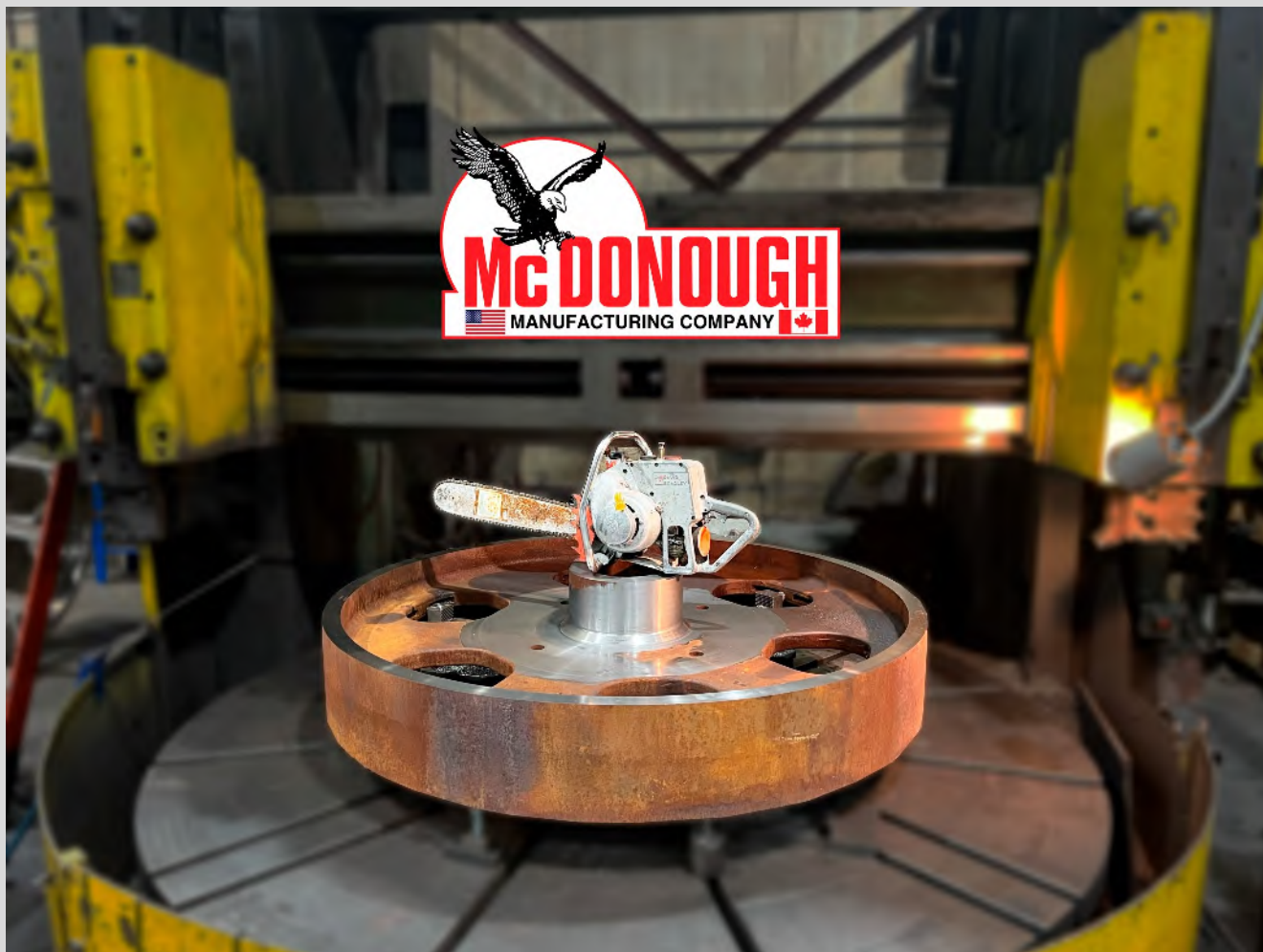
- Real American Hardwood and Naturally Authentic receive ® status
- Engaged CANVAS United to develop advertising campaign
- Build Your World™ tagline and campaign introduced
- Engaged in partnership with Magnolia and Discovery Networks
- Began grant search
- Integrated industry website into [realamericanhardwood.com](http://realamericanhardwood.com)
- Launched 6-month advertising campaign with Magnolia Network
- Magnolia Network campaign introduced

### 2024

- Extended advertising campaign with Magnolia Network
- Established partnership with Innovative Funding Partners
- Began outreach to architecture and design community

# Where is David Bradley?

David Bradley going for a spin on a McDonough wheel, let's hope he doesn't get motion sickness!



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A blue rectangular box containing the Midwest Hardwood Corporation logo and contact information. The logo consists of a stylized "MW" inside a circle. To the right of the text is a photograph of a stack of lumber. A larger version of the "MW" logo is overlaid on the bottom right corner of the box.



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