**SO ORDERED.**

**SIGNED this 04 day of May, 2006.**

**ROBERT E. NUGENT**
**UNITED STATES CHIEF BANKRUPTCY JUDGE**

---

**IN THE UNITED STATES BANKRUPTCY COURT**
**FOR THE DISTRICT OF KANSAS**

| | | |
|---|---|---|
| **IN RE:** | ) | |
| | ) | |
| **LJSC, LTD.,** | ) | **Case No. 05-16216** |
| | ) | **Chapter 11** |
| **Debtor.** | ) | |
| | ) | |

**ORDER ON DEBTOR'S OBJECTION TO CLAIM OF AEROMECH, INC. AND ESTIMATION OF AEROMECH CLAIM**

Debtor LJSC, Ltd. ("Debtor" or "LJSC") objects to AeroMech, Inc.'s ("AeroMech") timely-filed proof of claim and requests the Court to estimate the claim for voting purposes pursuant to 11 U.S.C. § 502(c) and Fed. R. Bankr. P. 3018.[1] AeroMech asserts an unsecured non-priority claim in the amount of $3,107,960.83, as damages for LJSC's alleged breach of contract.[2] The extent of

[1] Dkt. 82 (Debtor's Objection to Claim Number 7); Dkt. 16 (Motion for Estimation of Claim).

[2] *See* Proof of Claim No. 7. AeroMech calculates the amount of its contract damages as $2,604,000; the remainder of its claim is comprised of prejudgment interest, attorneys' fees and

AeroMech's claim was the subject of pending federal court litigation in the Western District of Washington at the date of Debtor's voluntary chapter 11 petition, September 22, 2005.[3] Debtor moved to have the Court estimate AeroMech's's claim on September 26, 2005 and AeroMech objected, preferring to have the claim liquidated in the federal district court litigation.[4] At the § 105(d) conference conducted on December 6, 2005, the Court announced that, after conferring with the District Judge presiding over the Washington litigation, the claim would be estimated in proceedings here. LJSC's objection to AeroMech's claim followed. Contemporaneously with its objection to Debtor's motion to estimate the AeroMech claim, AeroMech filed a motion to lift the automatic stay seeking to proceed with the Washington lawsuit.[5] Debtor has filed a plan of reorganization,[6] but the Court cannot address confirmation of the plan until AeroMech's claim has been allowed. The parties presented evidence at a hearing conducted March 1, 2006 on the above matters and have submitted proposed findings of fact and conclusions of law.[7] The Court makes the following findings of fact and conclusions of law pursuant to Fed. R. Bankr. P. 7052.

Jurisdiction

This contested matter is a core proceeding under 28 U.S.C. § 157(b)(2)(B).[8] The Court has

---

costs.

[3] *Aeromech, Incorporated, a Washington Corporation v. LJSC, LTD, a Kansas Corporation*, Case No. C04-1695Z (W.D. Wash) filed July 30, 2004.

[4] Dkt. 29.

[5] Dkt. 31.

[6] Dkt. 71 and 72 (Plan and Disclosure Statement dated December 5, 2005); Dkt. 103 (First Amendment to Plan dated February 10, 2006); Dkt. 114 (Amended Disclosure Statement dated February 20, 2006).

[7] Dkt. 132 and 138.

[8] *See* Fed. R. Bankr. P. 9014.

subject matter jurisdiction pursuant to 28 U.S.C. § 157(b)(1) and § 1334(b).

Findings of Fact

LJSC was formed in 1998 and commenced business operations in 2002. Its principal and owner, Linwood ("Woody") Cottner, was formerly an engineer with Learjet before starting his own business. He is the chief engineer for LJSC. His wife, Candace Cottner is the business manager of LJSC. LJSC provides various avionics applications to owners and operators of out-of-production aircraft. The Federal Aviation Administration (FAA) must approve all modifications to aircraft and certify the various avionics applications sold by avionics and engineering firms.

Prior to 2002, Debtor developed an after-market altimetry technology that allowed certain aircraft to take advantage of the FAA's newly enacted Reduced Vertical Separation Minimums (RVSM), the minimum vertical distance that aircraft must maintain between one another in flight.[9] In order to properly monitor an aircraft flying at this altitude, the aircraft's old equipment and instrumentation must be upgraded. Debtor's product was designed to be retrofitted to Learjet L24 and L25 aircraft, but needed to be certified as airworthy by the FAA. To secure this Supplemental Type Certificate (STC), the application needed to be flight tested and the data analyzed by an aviation engineering firm. Debtor approached AeroMech, to perform this service. AeroMech is designated by the FAA as a certifying authority: the agency has essentially delegated to AeroMech the power to certify RVSM altimetry. AeroMech has performed this service in connection with RVSM on numerous types of aircraft.

In 2002, when Debtor approached AeroMech, Cottner projected that LJSC could sell 150 RVSM kits to Learjet L24 and L25 owners, based upon his prior market survey. AeroMech, acting

[9] For aircraft flying between 29,000 and 41,000 feet altitude the minimum vertical distance was reduced from 2,000 to 1,000 feet separation. The new RVSM were scheduled to go into effect in early 2005.

through its president and chief executive officer, Tony Wiederkehr, believed that of the 600 Lear airframes in the market needing this upgrade, debtor would be able to equip twenty five percent, or 150. AeroMech had an opportunity to provide similar testing and certifying services to Avcon, an established Newton, Kansas company and competitor of LJSC that also provides after-market altimetry to Learjet owners, but opted instead to work with LJSC. In the course of the negotiations, AeroMech determined that because LJSC was a start-up company, it could not pay AeroMech a lump sum for its services. AeroMech and LJSC instead agreed that debtor would pay AeroMech $18,600 for every airframe it equipped with a RVSM kit once AeroMech secured the STC.[10]

The parties entered into a written agreement drafted by AeroMech, entitled "Proposal for RVSM Group Approval for Learjet Models 24/25" ("Agreement") dated September 30, 2002.[11] By this Agreement, AeroMech was to provide a certification plan, flight testing, airframe inspections, and an RVSM data package to submit to the FAA in support of an application for an STC. AeroMech would retain the STC and revise it for each of debtor's customers' airframes. Debtor was to locate Learjet Model 24 and 25 aircraft for five flight tests, design a static probe for testing and receive FAA approval for it ("Part 25 Certification"), and provide support for RVSM flight testing, including paying the flight crews and fuel costs and installing the testing probes. AeroMech would then be paid $18,600 for each STC issued to debtor's customers "following issuance of a purchase order from LJSC." No liquidated quantity of STCs was specified in the Agreement. Nor was a minimum or guaranteed quantity specified in the Agreement. Under the schedule set forth in the Agreement, the project was contemplated to take approximately six months. The flight testing was

---

[10] The Court observes that the payment term contained in the main Agreement (¶ 4.1 Total Program Cost) is wholly inconsistent with the payment term contained in the Terms and Conditions (¶ 4.1 of Terms and Conditions). *See* Debtor's Ex. B.

[11] Debtor's Ex. B.

to be completed by the end of 2002 and the RVSM data package would be submitted to the FAA with a projected issuance of the STC by the second quarter of 2003.

The Agreement also incorporated AeroMech's standard Terms and Conditions, a pre-printed form attached to and made part of the Agreement. Included in the Terms and Conditions are two clauses dealing with termination. Paragraph 10.1 states:

> 10.1 In the event of substantial failure by one party to perform in accordance with terms of this Agreement, it may be terminated by the other party upon written notice. Such termination shall not be effective if that substantial failure has been remedied before expiration of the period specified in the written notice, such period shall not be less than seven (7) calendar days. In the event of termination, AEROMECH shall be paid for services performed to the termination notice date, reasonable termination expenses, and a portion of its anticipated profits not less than the percentage of the contract services performed as of the termination notice date. AEROMECH may complete such analyses and records as are necessary to complete their files and may also complete a report on the Services performed to the date of notice of termination or suspension. The expenses of termination or suspension shall include all direct costs of AEROMECH in completing such analyses, records, and reports.[12]

The other termination clause, paragraph 10.2, appears to be specific to RVSM projects and states:

> 10.2 Termination of RVSM Programs
>
> 10.2.1 Because of the proprietary nature of the professional services provided by AEROMECH with respect to Reduced Vertical Separation Minimums certification, and in recognition of the value of AEROMECH's intellectual property with respect its scheme for RVSM certification, CLIENT agrees that in the event of termination for other than cause, it shall pay AEROMECH the full value of the contract, regardless of the status of work completed at the time of the termination.[13]

Under this clause, debtor agreed to pay AeroMech the "full value" of the contract, regardless of the status of the project, upon a termination of the Agreement without cause. "Full value" was not defined in the Agreement and the parties had no negotiations concerning its meaning.

---

[12] Debtor's Ex. B.

[13] Debtor's Ex. B.

The Terms and Conditions also include an integration clause superseding all other terms and agreements made between the parties.[14] AeroMech's representative, Gary Simmons, testified that the Terms and Conditions were provided to LJSC at the time the Agreement was submitted for LJSC's review and execution and this evidence was not refuted. Finally, the Terms and Conditions provided that Washington law would govern the construction of the Agreement.[15]

After the Agreement was signed, debtor encountered difficulty in providing test planes. In the fall of 2003 LJSC located the first airplane for flight testing; it took until the spring of 2004 to prepare the plane for flight testing. Cottner and Wiederkehr subsequently orally agreed in December of 2003 that Aeromech would undertake the Part 25 certifications necessary to fulfill debtor's obligations under the Agreement. After a flight test was scrapped in February due to an airplane malfunction, the first and only flight test took place at the end of March and was completed by early April, 2004. AeroMech then commenced its data analysis and reduction work on the flight test. By this time relations between the parties had deteriorated. In addition, LJSC re-evaluated its pricing structure and realized that it would lose money on the RVSM kits at the $18,600 per unit AeroMech cost and the inability to command a price for the kits of no more than its current sales price, $109,000.[16] LJSC's competitor, Avcon, had obtained certification for its RVSM kits and by the fall of 2004, had already sold 80-100 RVSM kits.

The parties exchanged letters and e-mails invoking the various termination provisions of the

---

[14] Debtor's Ex. B, Terms and Conditions, ¶ 11.1.

[15] Debtor's Ex. B, Terms and Conditions, ¶ 11.6.

[16] In its business plan, LJSC had projected a sale price of nearly $150,000 per kit. At the time of its projections, Avcon was the only competitor for RVSM certification of Learjet 20 series aircraft. During the AeroMech contract, additional competitors entered the RVSM certification business and debtor's projections of potential sales declined.

Agreement. By May of 2004, AeroMech was demanding damages for debtor's alleged breach and early termination.[17] At the time of termination, the STC had not been obtained for debtor's RVSM program. At the start of the evidentiary hearing on this matter, Debtor stipulated for purposes of this dispute that it terminated the Agreement without cause.

On May 6, 2004, Debtor contracted with Kohlman Systems Research, Inc. ("KSR") of Lawrence, Kansas, to provide the STC at a significantly lower price of $10,000 per RVSM kit. LJSC and KSR completed the flight testing and by the end of 2005, they had obtained certification of the RVSM kits. Debtor has sold 22 RVSM kits through the year 2006.[18] According to Woody Cottner, the Learjet RVSM program is no longer a major part of LJSC's business and it has moved on to other projects.

AeroMech commenced a breach of contract action in the United States District Court for the Western District of Washington and debtor, after incurring significant legal expense defending that action, filed its Chapter 11 petition in this Court. At issue in the Washington litigation and here is which termination clause governs this dispute and the extent of damages, if any, to which AeroMech is entitled as a result of debtor's early termination of the Agreement. Although the Agreement lacks a quantity term, debtor argues that it is a "complete agreement" and that this Court should disregard any parole evidence in interpreting it. AeroMech rejoins that, under Washington law, parole evidence should be employed to amplify or explain the understanding of the parties. AeroMech says that understanding was that debtor would sell 150 RVSM kits at $18,600 for a total contract value

---

[17] Debtor's Ex. C.

[18] Candace Cottner testified that LJSC had 17 sales of the RVSM kits booked at the beginning of 2006, 2 sales in January of 2006, and an additional 3 sales projected through the end of the year. According to Ms. Cottner, LJSC's ability to sell RVSM kits beyond these numbers was highly speculative.

of $2,604,000.[19] Debtor in turn argues that the "full value" of the Agreement is far less because debtor has only sold a few RVSM kits and that any ambiguity of the Agreement should be construed against AeroMech, its drafter.

Conclusions of Law

AeroMech's proof of claim is prima facie evidence of the claim's validity.[20] Once an objecting party submits sufficient evidence to rebut the presumption of the claim's validity, the ultimate burden of proof shifts back to the claimant to prove the validity and amount of its claim by a preponderance of the evidence.[21] The burdens of proof in estimating a claim for purposes of voting on a plan are the same as determining objections to proofs of claim.[22] With the debtor's introduction of evidence that casts doubt upon the validity of AeroMech's "full value" being $2.64 million (before attorneys fees), it falls to AeroMech to persuade the Court of the validity of that assertion. AeroMech failed to do so.

The Court concludes that ¶ 10.2.1 of the Agreement is the appropriate termination clause to be employed in this case. The express terms of the Agreement suggest that the termination of RVSM projects creates special risks and costs to AeroMech. The parties agreed that AeroMech's proprietary knowledge in this field justifies more sweeping damages in the event of a termination other than the termination of a non-RVSM project under ¶ 10.1. In addition, ¶ 10.2.1 addresses a

---

[19] Even though the undisputed testimony was that LJSC projected sales of 150 RSVM kits, AeroMech's proof of claim and damage calculation is based upon sales of 140 RSVM kits. LJSC's revenue model contained in its business plan likewise projected sale of 150 kits. *See* Debtor's Ex. A, p. 22.

[20] 11 U.S.C. § 502(a); Fed. R. Bankr. P. 3001(f).

[21] *In re Broadband Wireless Int'l Corp.*, 295 B.R. 140, 145 (10th Cir. BAP 2003); *In re Harrison*, 987 F.2d 677, 680 (10th Cir. 1993).

[22] *See* Hon. Barry Russell, Bankruptcy Evidence Manual § 301.52 (Thomson/West 2006) *citing In re FRG, Inc.*, 121 B.R. 451 (Bankr. E.D. Pa.. 1990).

termination "for other than cause," which LJSC has conceded.[23] "Full value" is therefore implicated as the measure of damages. Unfortunately, a determination of the "full value" of the contract to AeroMech cannot be made within the four corners of the Agreement because it lacks an express quantity term.

Washington law applies to the interpretation and construction of the Agreement. As such, Washington law governing the use of extrinsic evidence to ascertain the intent of the parties also applies. In Washington, parol evidence is admitted "as to the entire circumstances under which the contract was made, as an aid in ascertaining the parties' intent," whether or not the contract is integrated.[24] The Court therefore permitted the parties to introduce extrinsic evidence to ascertain the parties' intent and meaning of the Agreement.

Here the parol evidence belies AeroMech's assertion that the parties "understood" the quantity term to be 150 airframe kits. Woody Cottner testified that he "projected" and "expected" to sell 150 RVSM kits, while Tony Wiederkehr testified that selling kits to 25 per cent of the extant 600 Lear owners was a reasonable expectation. Gary Simmons, AeroMech's RVSM Manager, referred to the 150 as a "rough estimate." By themselves, expectations, projections, and rough estimates cannot be said to supply the missing quantity term. The Agreement was totally silent as to the quantity of RVSM kits to be sold. Nor did the Agreement reference the debtor's business plan

---

[23] In contrast, ¶ 10.1 addresses termination for a party's substantial failure to perform. AeroMech's demand letter of May 10, 2004 effectively acknowledged LJSC's prior termination of the contract and then proceeded to give notice to LJSC that it had substantially failed to perform and an opportunity to cure the breach. Failing LJSC's remedying of the breach, AeroMech purported to terminate the contract. *See* Debtor's Ex. C.

[24] *Berg v. Hudesman*, 115 Wash. 2d 657, 801 P.2d 222, 229 (1990).

and projections set forth therein.[25] In addition, supplying a 150 kit quantity term is inconsistent with the open quantity term under the Agreement. Under ¶ 4.1 Total Program Cost of the Agreement, AeroMech agreed to provide the STC "following issuance of a purchase order from LJSC" at a cost of $18,600 per airframe.

Equally unsatisfying is Tony Wiederkehr's assertion that the parties essentially amortized the full value of the contract by agreeing to payments of $18,600 per kit sold as an alternative to debtor agreeing to pay a lump sum up front for the certification. This strikes the Court as poor support for AeroMech's position for two reasons. First, both Cottner and Wiederkehr testified that the $18,600 price was only payable in the event that LJSC sold kits. Wiederkehr conceded that under the Agreement, if LJSC sold no kits, AeroMech would receive no money. This is consistent with Cottner's testimony, unshaken on cross examination, that he intended to pay Aeromech $18,600 per kit sold, not 150 times $18,600 regardless of how many RVSM kits were sold. Second, neither Wiederkehr nor Simmons supplied any testimony or documents supporting the "lump sum" argument.

AeroMech's post-termination demands are also inconsistent with its trial position. In his May 2004 letter to LJSC, AeroMech's counsel demands a menu of remedies, first arguing that under ¶ 10.2.1, AeroMech should receive the full value of the contract which it pegs at *75* aircraft (not 140 or 150) for a total damage claim of $1.395 million. AeroMech also asserts that LJSC has breached its agreement with AeroMech to supply test aircraft and that AeroMech is entitled to terminate under ¶ 10.1, thus implicating the "cost" remedy outlined in that paragraph. AeroMech then demands itemized costs including engineering hours expended, travel expenses, and anticipated profits of 20

---

[25] Indeed, Wiederkehr testified that AeroMech did not see the debtor's business plan before entering into the Agreement. *See Alaska Independent Fishermen's Marketing Ass'n v. New England Fish Co.*, 15 Wash. App. 154, 548 P.2d 348 (1976).

per cent or $239,000, a number for which there is no apparent evidentiary support.

Although much of the trial testimony offered by AeroMech suggested that the projected sales of 150 kits was the appropriate quantity term for its measure of damages, AeroMech's proof of claim asserts only 140 kits at $18,600, a further inconsistency suggesting that if the claimant itself cannot be clear about the missing quantity term of this contact, the Court certainly cannot conclude that the parties had an "understanding" concerning that missing quantity term.[26] In its trial brief AeroMech contends that the full value of the Agreement is yet another figure, $2,790,000 based upon projected sales of 150 units.[27]

LJSC's legal conclusions concerning damages are equally unavailing and unpersuasive. LJSC argues first that the termination provisions are unenforceable because they were contained in two pages of Terms and Conditions which were an addendum to the contract that was never discussed and not separately signed by LJSC. The Court concludes that this argument is without merit. AeroMech's RVSM program manager, Gary Simmons testified that the Terms and Conditions were provided to LJSC along with the base Agreement when Cottner executed the Agreement. LJSC did not refute this testimony. In addition, section 5 of the base Agreement expressly states that the Agreement is "subject to AeroMech standard terms and conditions, including the limitations of warranty and remedy contained therein." The Court concludes that the form Terms and Conditions were incorporated into the Agreement signed by LJSC. While their incorporation may have made the parties' Agreement ambiguous, they are nonetheless enforceable.

---

[26] In answers to interrogatories in connection with the Washington lawsuit, LJSC projected sales of 140 kits at the time the Agreement was signed in October 2002. Because the parties were delayed in getting the product to market in 2004, LJSC anticipated sales of only 30 kits as of February 2005. *See* AeroMech Ex. 61, Interrogatory Nos. 7 and 9.

[27] Dkt. 120.

Next, LJSC argues that there is ambiguity between the termination clauses and that resolving that ambiguity against AeroMech requires the Court to apply ¶ 10.1. LJSC seems to suggest and argued at trial that AeroMech elected its remedy under ¶ 10.1 when it made demand on May 10, 2004. The Court does not construe AeroMech's May 10, 2004 letter to be so restrictive. AeroMech clearly attempted to invoke *both* termination clauses. As set forth herein, the Court concludes that under the evidence presented here and LJSC's stipulation, LJSC terminated the RVSM contract without cause on May 7, 2004. Therefore, ¶ 10.2.1 applies.

Finally, LJSC contends that even if ¶ 10.2.1 applies, the clause is ambiguous as to what point in time "full value" of the contract is to be determined and what is meant by "full value." It reasons that because "full value" could not be determined at the time of termination in May 2004 and because no quantity term was included in the Agreement, AeroMech is limited to the reasonable value of its services and travel expenses at the date of termination – some $48,093. The Court concludes as set forth below that in order to give AeroMech the benefit of its bargain with LJSC, the "full value" of the contract is measured by what AeroMech would have received had the contract been performed.

Washington contract law contemplates that the remedy for a breach of contract begins with a determination of the economic loss incurred by the non-breaching party as a direct result of the breach.[28] Here, the evidence is clear that debtor sold 22 kits. In the absence of any contrary

---

[28] *See Rathke v. Roberts*, 33 Wash. 2d 858, 207 P.2d 716 (1949) (Non-breaching party is entitled to be put in as good a position pecuniarily as it would have been in by performance of the contract; measure of damages for refrigeration company that had contracted to install refrigeration system in warehouse was amount that refrigeration company would have made if the contract had been performed.); *Ford v. Trendwest Resorts, Inc.*, 146 Wash. 2d 146, 43 P.3d 1223 (2002) (Contract damages are ordinarily based on injured's party's expectation interest and intended to give benefit of bargain by awarding a sum of money that will put the non-breaching party in as good as position that party would have been in had the contract been performed.).

definition of "full value" within the agreement, the Court concludes that AeroMech's damages cannot exceed what AeroMech would have been paid by debtor had AeroMech completed its work and had debtor sold 22 units. Even though debtor completed this project by securing STCs from KRS, AeroMech is entitled to its anticipated lost revenue in the amount of $409,200 or 22 times $18,600. Moreover, the evidence at trial established that the sale of RVSM kits is no longer the focus of LJSC's business and therefore, any future damages from lost revenue are purely speculative. AeroMech concedes as much.[29] Although the Court has concluded that AeroMech is not limited to the cost-based remedy prescribed in ¶ 10.1, it is telling that $409,200 exceeds the approximate $280,000 ¶ 10.1 damages claimed in the May demand.[30]

Finally, the Court observes the explicit inconsistency in the Agreement's payment terms. While ¶ 4.1 of the Agreement contemplates that AeroMech earns its per unit cost of $18,600 after supplying an STC for each purchase order issued by LJSC, ¶ 4.1 of the Terms and Conditions provides for a 25 per cent down payment before services are provided and progress payments upon issuance of invoices by AeroMech. There is no indication on what sum the down payment would be calculated. This further inconsistency operates against AeroMech, the drafter of the Agreement and the party who appended the boilerplate terms and conditions.

AeroMech also seeks prejudgment interest as a part of its claim. Under Washington law, prejudgment interest is allowable when the claim is liquidated or when the amount of an unliquidated claim is for an amount due under a contract for payment of money and can be

---

[29] *See* Dkt. 132, Proposed Finding of Fact ¶ 32.

[30] *See Platts v. Arney*, 50 Wash. 2d 42, 309 P.2d 372 (1957) (A non-breaching party is not entitled to recover more than it would have received had the contract been performed.).

determined by computation with reference to a fixed standard in the contract.[31] Here, AeroMech's claim was essentially unliquidated until the entry of this Order. The Court questions whether AeroMech's claim was susceptible of liquidation until the 22 units upon which its damages are based were sold from 2005 to 2006. LJSC could not make sales until it secured the STC for its technology. That had not occurred when the contract was terminated in 2004. Therefore, it cannot be said that the amount due AeroMech could be liquidated until the sales actually occurred. Accordingly, AeroMech's request for prejudgment interest is denied.

Conclusion

In conclusion, AeroMech has demonstrated by a preponderance of the evidence that its claim should be estimated at $409,200 in lost revenue plus attorneys fees and expenses incurred by it prior to the date of the bankruptcy petition in its attempt to collect this debt and as provided for in the Agreement.[32] AeroMech's claim is ALLOWED in the amount of $482,537.71, but debtor's objection to AeroMech's claim is SUSTAINED as to the balance of the claim. AeroMech's motion for relief from the automatic stay is DENIED.

# # #

---

[31] *Hos Bros. Bulldozing, Inc. v. Hugh S. Ferguson Co.*, 8 Wash. App. 769, 508 P.2d 1377 (1973).

[32] *See* Debtor's Ex. B, Terms and Conditions at ¶ 4.3. At the hearing LJSC conceded that it was not contesting AeroMech's claim for attorney fees and litigation costs. And no evidence was presented concerning the reasonableness of those fees and costs. As set forth in AeroMech's proof of claim, AeroMech incurred $62,989.20 in attorney fees and $10,348.51 in costs up to the date of debtor's bankruptcy filing. In its proposed findings and conclusions, however, LJSC disputes AeroMech's right to recover attorney fees. *See* Dkt. 138, p. 10.