

Approved August 17, 1990  
Date

MINUTES OF THE SENATE SUB-COMMITTEE ON ASSESSMENT AND TAXATION

The meeting was called to order by SENATOR DAN THIESSEN at  
Chairperson

4:45 ~~xxx~~/p.m. on Wednesday, April 4, 1990 in room 519-S of the Capitol.

All members were present except:

**MEMBERS OF THE SUB-COMMITTEE ARE: SENATOR DAN THIESSEN, CHAIRMAN, SONTOR KARR, SENATOR LANGWORTHY, SENATOR FRED KERR, SENATOR MARTIN. ALL WERE PRESENT**

Committee staff present:

Chris Courtwright, Research Department  
Marion Anzek, Committee Secretary

Conferees appearing before the committee:

Mike Reecht, State Director, Government Affairs-A.T.&T.  
George Barbee, KS Lodging Association  
Pat Hubbell, KS Railroad Association  
Mary Turkington, KS Motor Carriers Association  
Kevin Allen, KS Motor Car Dealers Association  
Bernie Koch, Wichita Area Chamber of Commerce  
Dee Likes, KS Livestock Association  
John Blythe, former lobbyist for KS Farm Bureau  
Donald Schwacke, KS Independent Oil & Gas Association  
Bob Corkins, KS Chamber of Commerce and Industry  
Harriet Lange, KS Association of Broadcasters  
Julie Hein American Advertising Federation Foundation

Chairman Thiessen called the meeting to order at 4:57 p.m. and told the members they have a list from the House of sales tax exemptions to be removed, and suggested the committee go right down that list, to see what the members wanted to do. (ATTACHMENT 1) The Chairman said the 1st on the list is Interstate telephone and tele-marketing firms. \$6.5M

Mike Reecht, A.T.&T said the same tax exemption has been in affect for a long time, as far as interstate telephone and telegraph communications are concerned. We see it as a economic development as well as a economic hardship, as it relates to business or residence, they feel the exemption should apply in Kansas as it has availed itself to certain industries, that we feel are very beneficial to Kansas, the telemarketing type industry. We are told, in testimony given by Idleman Telemarketing, in the House committee that because of our flat access, that we serve very well to be in a State location where telemarketing type firms can locate, and then call all over the United States. Our voice does not offend the people.

He said, there are about 2200 jobs in telemarketing, telecommunications area and they feel, because of what Idleman Telemarketing indicated, "the large expense associated with tele-communications in their business, they may not continue operating in Kansas, and they certainly indicated there were to be no new jobs offered, or produced in Kansas. They favored Nebraska, which is a State that considers themselves a telemarketing capitol of the world.

As far as the residential area is concerned, interstate is already taxed at 3% at the federal level, to increase the tax here at 4.25%, we are really taking it to 7.25%, and if a sales tax goes in, it will be 8.25%. So we feel that residential customers should receive the benefit of that exemption and continued exemption. (ATTACHMENT 2)

Exemption: Amusements, entertainment or recreation sponsored by political subdivisions. \$0.4M There was no one to testify on this exemption.

Exemption: Hotel/motel rooms rented more than 28 days. \$0.6M George Barbee KS Lodging Ass'n. said, this exist mainly for those business user's around the State, that have contract jobs and put crews in that stay for long periods of time. There are a lot of reasons for these businesses to take a long term relationship with motels. The railroads have some day to day rooms on a continuing basis, even here in Topeka. Those people are paying taxes at home, through the rentals on their apartments where property taxes are included, or on their own homes and this gives them an opportunity to be

Unless specifically noted, the individual remarks recorded herein have not been transcribed verbatim. Individual remarks as reported herein have not been submitted to the individuals appearing before the committee for editing or corrections.

CONTINUATION SHEET

MINUTES OF THE SENATE SUB-COMMITTEE ON ASSESSMENT AND TAXATION

room 519-S Statehouse, at 4:45 ~~xxx~~/p.m. on Wednesday, April 4, 1990

out temporarily, and not be paying taxes for a dwelling again. This comes to focus, even more as a cause for exemption, when you get on the perimeter of the State, particularly in Johnson and Wyandotte County area, where you have K.U. Med Center, and a lot of health care facilities for long term health care, where people will sometimes have their families there, and stay for long periods of time.

He said, the hotel/motel owner's tell him, that they fear these same people can just cross over the state line and stay for a long period of time, rather than staying in Kansas hotel/motels, because Missouri does not have a tax on long term stays. No Attachment.

Exemption: Coin-operated laundry services. \$0.9M There were no conferees to testify on this.

Exemption: Purchase of railroads or public utilities for use in interstate commerce. \$35.0M. Pat Hubbell KS Railroad Association said the House sub-committee did leave the exemption in and it was not discussed in the full committee when they passed the bill out. We passed a hand-out at an earlier meeting, which he passed to the committee again. He said, this is a document that shows every voucher that was issued on the Santa Fe Railway in the State of KS in 1989, an alphabetical listing by City and he reminded the committee that they do pay sales tax on everything that is consumed in the state and they pay compensating use tax on items they buy in other State's and bring into KS, and an example of that, is railroad ties that were bought in KS and used in KS, we would pay sales tax on them, but if they are shipped to another State, we wouldn't pay the sales tax at that time. We can buy this merchandise in other State's, we don't have to buy from KS suppliers. Santa Fe paid approximately \$475,000 in sales tax and \$450,000 use tax. (ATTACHMENT 3)

Mary Turkington, KS Motor Carriers Association said their industry is involved in the same exemption, on interstate rolling stock that is purchased. She reminded the members of the sub-committee that folks who have that sales tax exemption are also people who took a severe increase in their commercial property taxes and if you remove this exemption, you are actually taxing them twice. The four surrounding State's all have this exempt these same purchases. No Attachment

Exemption: of Sales and Repair of Aircraft sold and used in interstate commerce: \$10.0M Kevin Allen, KS Motor Car Dealers Association said his association has truck dealers all across the State, and their people that travel across the State could buy their vehicles in Missouri, Nebraska and Colorado and save the sales tax instead of buying from my members, which would be a considerable difference in price of the vehicle, they use to transport their merchandise across the State, and they have a certificate that indicates they are exempt from sales tax. No Attachment

Bernie Koch, Wichita Area Chamber of Commerce said something that was taken out by the House Tax Committee was sales tax on aircraft. He said, a few years ago, he worked in a building in Wichita that was around the corner from a racquet ball court, and somebody came back from lunch one day and said John Denver is playing racquet ball over there, and sure enough it was John Denver. He happens to be a famous person, but he was in Wichita to pick up an airplane he had bought. When you buy an airplane, it is not the same as picking up a car from an auto dealer. You have to be checked out, which takes a week or two, and you have to go through some training, so there are a lot of jobs involved in the sales of aircraft and repair of aircraft. Some of our aircraft industries, adding sales tax to aircraft sales would cost, Lear Jet about \$6.M additionally that they would have to charge for their planes. Beech say's 200 jobs are involved at about \$25.M, Cessna says \$30.M+ and Cessna just announced an expansion of their sales and service facility, that would add over 100 jobs, and they told him, they would leave because it would just add too much to the cost of an airplane and they would have to look for another place to do the sale.

He said, a few years ago Alabama passed a similar exemption for Beech within 2 days, and Arizona did a similar exemption for Lear Jet, and it was through legislature within a week. Also, involved in the sales, repair and modification of aircraft, that section also includes parts sold to foreign aircraft manufacturers of foreign countries.

He said, they have some small aircraft sub-contractors that do that, a company called Air Parts, that sells most of their parts to foreign countries around the world. No Attachment

Exemption: Rentals of textbooks by elementary and secondary schools. There were no conferees on this exemption. \$0.3M

CONTINUATION SHEET

MINUTES OF THE SENATE SUB-COMMITTEE ON ASSESSMENT AND TAXATION

room 519-S, Statehouse, at 4:45 ~~xxx~~ p.m. on Wednesday, April 4, 1990

Exemption: Property/services purchased by ground water management districts. \$0.1M  
No conferees on this exemption.

Exemption: New and Used farm machinery/equipment. \$15.0M Dee Likes, KS Livestock Association said he would like to remind the committee that new farm machinery and equipment exemption was enacted last year, as agricultures part of the so-called windfall. The used exemption for repair and replacement parts on equipment, etc. was done back in the late 1970's to help agriculture, and he said, he would like for John Blythe to talk on that. No Attachment

John Blythe, former lobbyist for KS Farm Bureau said this exemption is very vital to agriculture, and he said anything that is done in taxation, #1 should be equity. He said, he has not lost his interest for farmers and ranchers, since his retirement. He said, these KS farmers and ranchers pay sales tax, as everyone else, and in looking at the equity, he has a relative that has a 4020 John Deere, the repair bill was \$4,000 and the sales tax on that would have been considerable. He felt, this type of situation should be looked at before repealing some of these exemptions. No Attachment

Chairman Thiessen said 32 state's exempt farm machinery, and 9 state's tax it at a reduced rate. If there is a 5¼% rate, 4¼% state and 1% local, a new combine today together with the corn head and crop head, the sales tax alone on that machine would run between \$10,000 and \$12,000.

Exemption: Materials/services used to repair railroad rolling stock. \$6.0M Pat Hubbell said this was one of the exemptions that was left in the sub-committee report in the House, but failed to get discussed before the whole committee before the bill was passed out. He reminded the committee that he testified before this committee as a full committee, and this exemption was passed in 1980 and was the result of an audit that was preformed by the sales tax division of the KS Department of Revenue, and the tax was not collected. It was felt, that with the economic development study, that the business would leave the State and as a result of this exemption, there has been a lot of expansion in Ks in the railroad repair of equipment, an example is a new Company in Salina that is now repairing turbo chargers and they are doing it for railroads as far away as India, they are shipping their turbo chargers to this Country, to have them re-built and any modifications that need to be done.

He said, the committee should recognize, with these exemptions, that companies within this State rely on these as development on expansion and an example would be the Santa Fe shops, which does a lot of work for it's own company, but to keep a full work force there, they bid for jobs and compete across the country to do work for other railroads. (ATTACHMENT 4)

Exemption: Property/services purchased by a port authority. \$0.6M No conferees appearing on this exemption.

Exemption: Materials/services for repair of natural gas equipment used outside of State. \$0.9M Donald Schwacke, KS Independent Oil & Gas Association said generally speaking the Oil and Gas Industry in KS pays a sales tax on all materials/services relating to repairs and the total is roughly around \$100.M in sales tax. He said, he thought this falls into the pattern we are seeing on interstate transportation, and interstate pipelines, in this case KS is bucking for most other states. He said, there must have been a trend through the legislature in past years to just follow along where other state's went, but he said, he thought this is a service in materials exemption that related to repairs out side the state, because the other state's like Oklahoma, etc. also exempted. Most other repairs and services in their industry, in state is all taxed, including the equipment and machinery, we are not even exempt under that. No Attachment

Exemption: Business machinery/equipment and other purchases used for construction within enterprise zone. \$1.0M Bob Corkins, KS Chamber of Commerce and Industry said they believe the sales tax base, over-all as it is in KS, is the most appropriate base that should be at this present time. It is very comparable to all our surrounding State's, primarily all the exemptions that we provide, are provided by all our neighbor's, with the exception of Iowa, which treats services considerably different. Iowa has a much broader service base. He said with respect to the enterprise zone, he would like to point out to the committee that this exemption is provided only to those area's in

CONTINUATION SHEET

MINUTES OF THE SENATE SUB-COMMITTEE ON ASSESSMENT AND TAXATION

room 519-S, Statehouse, at 4:45 ~~am~~/p.m. on Wednesday, April 4, 1990.

the state, which has already been designated as the most economically depressed area's in the state. These are the people that need these types of exemptions the most, and would be hurt by removing them. He said, at the current time there is a lot of discussion about the tax burden shouldered by non-inventory service type businesses, and these are the types of businesses which will benefit most by this particular exemption, because they are not likely candidates for types of property tax abatements that are given to other industries.

He stated, he would like to address the business machinery exemption, and he said, all of our surrounding state's provide this exemption, and the current trend across the country is to increasingly provide this exemption for business machinery. No Attachment

Exemption: Lottery tickets. \$2.0M No conferees appearing on this exemption.

Exemption: Personal property purchased by non-profit youth development programs. "minimal" No conferees appearing on this exemption.

Exemption: Educational materials purchased by non-profits for public health. "Minimal" No conferees appearing on this exemption.

Exemption: Seeds, fertilizers, insecticides, etc., used to produce plants to prevent soil erosion. \$0.4M No conferees appearing on this exemption.

Exemption: Services by advertising agency/broadcast station. \$0.5M Harriet Lange KS Association of Broadcasters said the language was added in 1988 to maintain the status quo, for clarification and was revenue neutral, and she said deleting that language, met the status quo. No Attachment

Julie Hein representing American Advertising Federation Foundation said she agrees with what Harriett Lange said. This was submitted by the Department of Revenue to the House Tax Committee, and she said they have not been taxed in the past and she felt repealing this exemption would hurt the industry. No Attachment

Exemption: Personal property purchased by community groups used for weatherization of low income housing. \$0.1M No conferees appearing on this exemption.

Exemption: Personal property/services purchased by non-profit museum or historical society and Cosmosphere. \$0.2M No conferees appearing on this exemption.

Exemption: Property for admission to annual events sponsored by non-profit organizations (River Festival, Railroad Days) \$0.1M Bernie Koch said on behalf of the Wichita River Festival, it is a week long event and a lot of the events are sponsored by private organizations, for instance the Wichita Running Club, and they run downtown in Wichita in the parking area, and they have bicycle races and a lot of private events, and businesses and private individuals help sponsor those events, but to help defray the costs, they sell river festival buttons required for admissions to the events. They are \$1.00 buttons that you can get most places in town, the reason they don't charge more than \$1.00, is because they don't have much change and they can just put the dollar in an envelope. The River Festival did not charge sales tax for many years, and the Revenue Department came back on them and charged for back years taxes to the tune of \$16,000.

He asked the committee not to tax these buttons. No Attachment

Chairman Thiessen said the floor is going into session tomorrow at 9:00 a.m., so the committee will meet tomorrow on adjournment at 11:00 a.m. and he adjourned the meeting at 5:48 p.m.



GUEST LIST

COMMITTEE: SENATE  
ASSESSMENT & TAXATION

Sub-Comm. Mtg.  
DATE: wednesday 4-4-90

NAME (PLEASE PRINT)	ADDRESS	COMPANY/ORGANIZATION
ED DESOIGNIE	TOPEKA	KANSAS CONTRACTORS ASSOC.
Bernie Koch	Wichita	Wichita Chamber
Don Schucka	Topeka	KI OGA
MARY TURKINGTON	Topeka	KANSAS MOTOR CARRIAGES ASSN
KEVIN ROBERTSON	TOPEKA	His Lodging Assn
Jacque Oakes	Topeka	Ks. Ind. Auto Dealers Assn.
Kevin Allen	Topeka	KMCSA
<del>Jan</del>	"	KPOA
LARRY MAGILL	"	IND. INS. AGENTS
Tom Bell	"	Ks. Hosp. Assn.
Jim McBride	Topeka	City & County
T. O. ANDERSON	TOPEKA	KSCPD
Ja Vach	Topeka	KSCPA
Janet Stuhls	Topeka	HBAK
Christy Young	Topeka	Topeka Chamber
Warren Fisher	Manhattan	Ks. Farm Bureau
Chris Wilson	Topeka	KFCA
Anne Smith	Topeka	Ks. Assoc. of Counties
TREVA POTTER	TOPEKA	PEOPLES NATI GAS
Judy Brown	"	Ks. Soc. of Architect
Bob Corkins	Topeka	KCCI
Jackie Clark	KCMO	Fallmark Cards
Harriet Lange	Topeka	KAB
Mike Reelst	Topeka	AT+T
ALAN Steppat	Topeka	Pek McGill/Associates



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SESSION OF 1990

SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2858

As Amended by House Committee on Taxation

**Brief\***

H.B. 2858, as amended, would amend the Kansas Retailers' Sales Tax Act to eliminate and change a number of sales tax exemptions, effective June 1, 1990. An amount of money which approximates the amount attributable to the increase in receipts from repeal of the exemptions would be transferred to school districts and earmarked for property tax relief.

**Elimination of Sales Tax Exemptions**

The bill would eliminate the following sales tax exemptions (fiscal notes provided by Department of Revenue):

Interstate telephone and telegraph services	\$6.5	million
Admissions sponsored by political subdivisions	0.4	million
Hotel/motel rooms rented more than 28 days	0.6	million
Personalty owned by cities and purchased with proceeds from IRBs issued prior to July 1, 1973		"minimal"
Coin-operated laundry services	0.9	million
Purchases of railroads and public utility for use in interstate commerce	35.0	million
Sales and repair of aircraft sold and used in interstate commerce	10.0	million
Elementary/secondary textbook rentals	0.3	million
Purchases of groundwater management districts	0.1	million
New and used farm machinery and equipment	15.0	million
Materials, services for repair of railroad rolling stock	6.0	million
Purchases of port authority	0.6	million
Materials, services for repair of natural gas equipment outside of state	0.9	million
Business machinery and equipment and other purchases used in for construction within enterprise zones	1.0	million
Lottery tickets	2.0	million

\* Supplemental Notes are prepared by the Legislative Research Department and do not express legislative intent.

Purchases of nonprofit youth development programs		"minimal"
Manufacturing machinery and equipment	15.0	million
Educational materials purchased by nonprofit public health organizations		"minimal"
Seeds, fertilizers, other property and services to prevent soil erosion on agricultural land	0.4	million
Advertising agency or broadcast station services	0.5	million
Purchases of community groups for repair of low-income housing	0.1	million
Purchases of nonprofit museums and historical societies and cosmospheres	0.2	million
Property for admission to annual 501(c)(3) events	0.1	million
TOTAL	\$95.6	million

The bill also would clarify the extent to which contractors who have entered into written agreements prior to the effective date of the act would be exempt.

All remaining sales tax exemptions in K.S.A. 1989 Supp. 79-3606 would sunset on July 1, 1995.

#### **Distribution to School Districts**

The bill would provide that 10.733 percent of all sales tax receipts be deposited in a new fund, the School District Ad Valorem Tax Reduction Fund. This would be roughly equivalent to the increase in sales tax receipts attributable to repeal of the exemptions. One-half of the monies in the SDAVTRF would be distributed to school districts based on the following formula: (1) 50 percent apportioned to each district on the basis of full-time equivalent enrollment; and (2) 50 percent on the basis of "adjusted" enrollment, determined by dividing the state average assessed valuation per pupil by the district assessed valuation per pupil and multiplying the quotient by the district enrollment. The remaining half of the monies in the SDAVTRF would be distributed to school districts based on the general fund tax dollars to be levied in the current year, allowing for the adjustments attributable to distribution of the first half of the SDAVTRF monies.

#### **Background**

The House Committee rejected many of the provisions of a subcommittee report which would have extended the sales tax to services.





Mike Reecht  
State Director  
Government Affairs  
Kansas

Capitol Tower  
400 SW 8th Street, Suite 301  
Topeka, KS 66603  
Phone (913) 232-2128

SENATE BILLS  
656/692

PROPOSED STATE SALES TAX  
ON INTERSTATE LONG DISTANCE  
FACT SHEET

- A proposed sales tax on the interstate long distance residential and business ratepayer is an economic development disincentive for the state, in that it drives the price for conducting telecommunications business in the state higher relative to other bordering states.
- Interstate long distance is currently subject to a Federal Excise Tax of 3%. Imposition of a state sales tax would subject interstate long distance to a 7.25% tax rate for Kansans.
- Imposition of a state sales tax on interstate calls would generate approximately \$6-8 million in additional taxes, 65% of which would be borne by residential customers. To many of these customers, long distance is not a luxury, but a necessity.
- Sales tax on interstate calls have not been established in the surrounding states of Missouri, Colorado, and Nebraska. Oklahoma implemented a state tax on interstate calling for Message Toll Service only, which does not impact large business customers.
- Only 14 states impose a state tax on interstate services, and only six of those impose the tax across all services.
- The Missouri legislature defeated a similar measure last year, as well as in the current session.
- Several industries have located in the Wichita and Lawrence areas and their sole business purpose is interstate telemarketing (sales) operations. Certainly the cost of doing business including telecommunications costs, were major factors in their location decision.
- The entire telephone industry would suffer economic consequences of increased prices and resulting lower call volumes. Long distance carriers would lose toll revenues; Local exchange companies would lose access charges.
- The collection of the tax is not completely effective. Users of private networks may avoid the tax. The tax could encourage firms to bypass the conventional telephone network which would hurt remaining users because they are left to bear the total cost of the toll network.

VENDOR PURCHASES BY VENDOR, BY CITY, BY STATE  
DURING 1989

JANUARY 20 1990  
F 50

VENDOR	CITY	STATE	VENDOR	CITY	STATE
			FARMERS COOP GR	ABBYVILLE	K
			ABILENE AUTO PA	ABILENE	K
			ABILENE RENT-AL	ABILENE	K
			AGL SUPERIOR SE	ABILENE	K
			B RADIATOR SERV	ABILENE	K
			BILL'S TEXACO	ABILENE	K
			CITY CAB	ABILENE	K
			DICKINSON COUNT	ABILENE	K
			DICKINSON COUNT	ABILENE	K
			DICKINSON COUNT	ABILENE	K
			DON'S TIRE AND	ABILENE	K
			DONS TIRE & SUP	ABILENE	K
			FAULKNER WELDIN	ABILENE	K
			H & H REPAIR	ABILENE	K
			HELM REFUSE	ABILENE	K
			MODERN PLUMBING	ABILENE	K
			PIONEER FARM AN	ABILENE	K
			RAY'S APCO SERV	ABILENE	K
			ROBSON OIL COMP	ABILENE	K
			ROBSON OIL COMP	ABILENE	K

VENDOR PURCHASES BY VENDOR, BY CITY, BY STATE  
DURING 1989

JANUARY 1990  
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VENDOR	CITY	STATE	VENDOR	CITY	STATE
WIETERS BROTHER	ABILENE	KS	SLAVEN ENTERPRI	ARKANSAS	C KS
BRENDA ALLEN	ALTOONA	KS	THE BRYANT HARD	ARKANSAS	C KS
J. FRANK, INC.	AMERICUS	KS	TICKEL REFRIGER	ARKANSAS	C KS
ANTHONY FARMERS	ANTHONY	KS	TWO RIVERS CONS	ARKANSAS	C KS
CHRISTY'S WELDI	ANTHONY	KS	TYLER PRODUCTIO	ARKANSAS	C KS
GENE MARTIN LP	ANTHONY	KS	UNITED AUTO ELE	ARKANSAS	C KS
HARPER CO WEED	ANTHONY	KS	WALDECK FERTILI	ARKANSAS	C KS
HAZEL'S SHEET M	ANTHONY	KS	WALDECK OIL COM	ARKANSAS	C KS
JUSTICE BATTERY	ANTHONY	KS	WESTON RENTALS	ARKANSAS	C KS
NELSONS CAFE	ANTHONY	KS	WOODS LUMBER CO	ARKANSAS	C KS
PAT'S WELDING	ANTHONY	KS	ATCHISON AUTO P	ATCHISON	KS
BERRY CONSTRUCT	ARGONIA	KS	AYERS AUTO SUPP	ATCHISON	KS
BOTKIN GRAIN CO	ARGONIA	KS	BEVERLY LUMBER	ATCHISON	KS
CITY OF ARGONIA	ARGONIA	KS	BFR ROCK QUARRY	ATCHISON	KS
FARMERS AGRI SE	ARGONIA	KS	BROMLEY & SONS	ATCHISON	KS
WHITE'S UPHOLST	ARGONIA	KS	BROMLEY AND SON	ATCHISON	KS
BOOGAARTS	ARK CITY	KS	CARRIGAN LUMBER	ATCHISON	KS
DILLONS	ARK CITY	KS	CONSUMER S OIL	ATCHISON	KS
A C MATTRESS CO	ARKANSAS	C KS	CONSUMERS OIL C	ATCHISON	KS
ARK CITY GLASS	ARKANSAS	C KS	DILLON TIRE AND	ATCHISON	KS
ARK CITY STEEL	ARKANSAS	C KS	DON'S RADIATOR	ATCHISON	KS
ARKANSAS CITY C	ARKANSAS	C KS	FIRESTONE STORE	ATCHISON	KS
ARKANSAS CITY S	ARKANSAS	C KS	LINCOLN GRAIN C	ATCHISON	KS
BAILLYS FARM AN	ARKANSAS	C KS	MARLATT CONSTRU	ATCHISON	KS
BOWMAN'S PLUMBI	ARKANSAS	C KS	PAOLUCCI GROCER	ATCHISON	KS
CARTER/TOUSLEY	ARKANSAS	C KS	PAOLUCCI RESTAU	ATCHISON	KS
CARTERS AUTO PA	ARKANSAS	C KS	PIPER PLUMBING	ATCHISON	KS
CLARK CZAPLINSK	ARKANSAS	C KS	THAYER SUPPLY C	ATCHISON	KS
D L JACKSON	ARKANSAS	C KS	ATTICA APCO	ATTICA	KS
DALE ENTERPRISE	ARKANSAS	C KS	DARK OIL COMPAN	ATTICA	KS
FRED BARNES WEL	ARKANSAS	C KS	AUGUSTA SAW AND	AUGUSTA	KS
GEORGE'S	ARKANSAS	C KS	AUGUSTA TIRE AN	AUGUSTA	KS
HAWKINS AUTO SE	ARKANSAS	C KS	BUTLER COUNTY F	AUGUSTA	KS
HOMELAND STORES	ARKANSAS	C KS	HARRY P. WEIR	AUGUSTA	KS
HUTCHINSON FLEC	ARKANSAS	C KS	JARVIS AUTO SUP	AUGUSTA	KS
JARVIS AUTO SUP	ARKANSAS	C KS	JUSTIN MITCHELL	AUGUSTA	KS
JERRY'S DONUTS	ARKANSAS	C KS	L A KNEBLER CON	AUGUSTA	KS
K MART	ARKANSAS	C KS	L AND L TIRE CO	AUGUSTA	KS
K.S. CZAPLINSKI	ARKANSAS	C KS	L.A. KNEBLER CO	AUGUSTA	KS
L G PIKE CONSTR	ARKANSAS	C KS	LEE'S GLASS	AUGUSTA	KS
LAWN AND LEISUR	ARKANSAS	C KS	MILLER PARTS CO	AUGUSTA	KS
LEACH FIRE EQUI	ARKANSAS	C KS	SHRYOCK AMOCO	AUGUSTA	KS
MID-WEST FLECTR	ARKANSAS	C KS	SHRYOCK STANDAR	AUGUSTA	KS
MIKE GROVES OIL	ARKANSAS	C KS	SOUTHWIND OIL C	AUGUSTA	KS
MIKE GROVES OIL	ARKANSAS	C KS	SPURGEON CARPET	AUGUSTA	KS
MILLER TIRE AND	ARKANSAS	C KS	T AND J ELECTRI	AUGUSTA	KS
MILLER'S METRO	ARKANSAS	C KS	TRIPLE A BUILDE	AUGUSTA	KS
MOONLIGHT CLEAN	ARKANSAS	C KS	54 MOTOR SERVIC	AUGUSTA	KS
POSTMASTER	ARKANSAS	C KS	B AND V PRINTIN	BASEHOR	KS
RAKIE'S OIL CO	ARKANSAS	C KS	PTL AUTO REPAIR	BASEHOR	KS
RAMSEY'S AUTO P	ARKANSAS	C KS	CITY OF BAZINE	BAZINE	KS
ROB CARROLL'S S	ARKANSAS	C KS	SUMNER COUNTY F	BELLE PLAI	KS
SHERWIN WILLIAM	ARKANSAS	C KS	BELLE PLAINE AU	BELLE PLAI	KS

VENDOR PURCHASES BY VENDOR, BY CITY, BY STATE  
DURING 1989

JANUARY 27 1990  
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VENDOR	CITY	STATE	VENDOR	CITY	STATE
CITY OF BELLE P	BELLE FLAI	KS	NEWS-STANDARD P	CHANUTE	KS
HARBER'S ICE CR	BELLEVILLE	KS	OIL FLOW MFG	CHANUTE	KS
REPUBLIC COUNTY	BELLEVILLE	KS	OIL PATCH PUMP	CHANUTE	KS
FARMWAY COOP IN	BELOIT	KS	OLSON HEATING &	CHANUTE	KS
BARSCHE CORPORAT	BERRYTON	KS	PLATTNER WELDIN	CHANUTE	KS
BROWN TERMITE C	BERRYTON	KS	ROLLOW'S SMALL	CHANUTE	KS
E4 EXCAVATING,	BERRYTON	KS	TAYLOR'S ICE DO	CHANUTE	KS
ASSOCIATED DESI	BONNER SPR	KS	WESTERN DRILLIN	CHANUTE	KS
BERKEL & COMPAN	BONNER SPR	KS	YOUNG'S WELDING	CHANUTE	KS
BERNING TIRE IN	BONNER SPR	KS	ZIMMERMAN ELECT	CHANUTE	KS
COLEMAN IMPLME	BONNER SPR	KS	QUINTEN D. YOUN	CHENEY	KS
MULTI SYSTEMS I	BONNER SPR	KS	CITY OF CHERRYV	CHERRYVALE	KS
SOUTHWEST STEEL	BONNER SPR	KS	GENES 66	CHERRYVALE	KS
BURLINGAME CONC	BURLINGAME	KS	NETONS	CHERRYVALE	KS
DONALD G KIOUS	BURLINGAME	KS	BURNS & PICKLE	CIMARRON	KS
JONES TREE SERV	BURRTON	KS	CHARLES BURNS	CIMARRON	KS
MC CLURE'S EQUI	CANEY	KS	CIMARRON COOPER	CIMARRON	KS
RED MAPLE RESTA	CANEY	KS	CIMARRON MOTOR	CIMARRON	KS
CITY OF CARBOND	CARBONDALE	KS	GRAIN GROWERS C	CIMARRON	KS
RON'S SERVICE I	CASSODAY	KS	GRASSER OIL COM	CIMARRON	KS
THE GAS KAN CON	CASSODAY	KS	SMITH'S WELDING	CIMARRON	KS
THE FARMERS CO-	CASTLETON	KS	STEPHENS LUMBER	CIMARRON	KS
ALTA'S & STAN'S	CHANUTE	KS	THOMAS IMPLEMEN	CIMARRON	KS
CHANDLER OIL CO	CHANUTE	KS	GRAY COUNTY NOX	CIMARRON	KS
CHANUTE AUTO PA	CHANUTE	KS	INTERIOR SERVIC	CINCINNATI	KS
CHANUTE IMPLME	CHANUTE	KS	CENTER ENGINEER	CLAY CENTE	KS
CHANUTE LP-GAS	CHANUTE	KS	CLAY COUNTY WEE	CLAY CENTE	KS
CHANUTE'S RENT	CHANUTE	KS	FARMERS UNION C	CLAY CENTE	KS
CIRCLE K AUTO P	CHANUTE	KS	CLOUGH OIL COMP	COFFEYVILL	KS
CITY OF CHANUTE	CHANUTE	KS	DOLLAR TIRE STO	COFFEYVILL	KS
CLEAVER FARM AN	CHANUTE	KS	DON VINING RENT	COFFEYVILL	KS
CLEAVERS FARM S	CHANUTE	KS	FUNK MANUFACTUR	COFFEYVILL	KS
COMFORT CONTRAC	CHANUTE	KS	HARRY KEITH & S	COFFEYVILL	KS
CONSOLIDATED OI	CHANUTE	KS	KANSAS BEARING	COFFEYVILL	KS
DENISON INCORPO	CHANUTE	KS	PLATTNER WELDIN	COFFEYVILL	KS
FRED'S TIRE SER	CHANUTE	KS	TAYLOR CRANE &	COFFEYVILL	KS
GRAY LUMBER INC	CHANUTE	KS	TRI-STATE FLECT	COFFEYVILL	KS
HARRY BYERS & S	CHANUTE	KS	ABRAM READY MIX	CONCORDIA	KS
HOME APPLIANCE	CHANUTE	KS	BOYDS INCORPORA	CONCORDIA	KS
HUBBLE ENTERPRI	CHANUTE	KS	CITY OF CONCORD	CONCORDIA	KS
JAYHAWK GLASS	CHANUTE	KS	CLOUD COUNTY CO	CONCORDIA	KS
JOHN HOUSTON PL	CHANUTE	KS	CLOUD COUNTY WE	CONCORDIA	KS
K-K ELECTRIC IN	CHANUTE	KS	DOUBLE CIRCLE A	CONCORDIA	KS
K-K ELECTRIC, I	CHANUTE	KS	DOUBLE CIRCLE F	CONCORDIA	KS
KAISER/ESTECH F	CHANUTE	KS	GERALD'S BODY S	CONCORDIA	KS
KEN'S RADIATOR	CHANUTE	KS	JOHNSTON SUPPLY	CONCORDIA	KS
KUSTOM ELECTRON	CHANUTE	KS	KLING MOTOR CO	CONCORDIA	KS
MARTIN TRACTOR	CHANUTE	KS	KRIER MOWER & E	CONCORDIA	KS
MERLE KELLY FOR	CHANUTE	KS	MARTIN TRACTOR	CONCORDIA	KS
MYERS GENERATOR	CHANUTE	KS	MID-WEST LUMBER	CONCORDIA	KS
NAFF ACE HARDWA	CHANUTE	KS	PELTIER FOUNDRY	CONCORDIA	KS
NAPA AUTO PARTS	CHANUTE	KS	POSTMASTER	CONCORDIA	KS
NEELY BATTERY C	CHANUTE	KS	RITE-WAY LINEN	CONCORDIA	KS

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VENDOR	CITY	STATE	VENDOR	CITY	STATE
SKYLINE ""66" S	CONCORDIA	KS	KEY PRINT OFFIC	DODGE CITY	KS
KOEHNS SERVICE	COPELAND	KS	KLEIN'S SURVEYI	DODGE CITY	KS
CHASE COUNTY NO	COTTONWOOD	KS	LARRY'S MOWER S	DODGE CITY	KS
DIEKER OIL COMP	COTTONWOOD	KS	MAUPINS TRUCK P	DODGE CITY	KS
KANSAS GRAPHICS	COTTONWOOD	KS	MEAD BUILDING C	DODGE CITY	KS
PEACOCK OIL CO	COTTONWOOD	KS	NORTHEND DISPOS	DODGE CITY	KS
STANDARD SERVIC	COTTONWOOD	KS	OK TIRE INC	DODGE CITY	KS
TRAYER OIL COMP	COTTONWOOD	KS	POSTMASTER	DODGE CITY	KS
MORRIS COUNTY	COUNCIL GR	KS	RAM LIMITED	DODGE CITY	KS
NEOSHO CONSTRUC	COUNCIL GR	KS	RAM LTD	DODGE CITY	KS
HOARD OIL COMPA	COURTLAND	KS	RAY OMO INCORPO	DODGE CITY	KS
GREAT PLAINS WH	DE SOTO	KS	SILVER SPUR LOU	DODGE CITY	KS
CENTRAL MANUFAC	DERBY	KS	SOUTH DODGE 66	DODGE CITY	KS
HERSHEY READY M	DERBY	KS	STANION WHOLESA	DODGE CITY	KS
HIDDEN LAKES	DERBY	KS	STEWART PLUMBIN	DODGE CITY	KS
INSTANT TIRE SE	DERBY	KS	SUPERIOR FENCE	DODGE CITY	KS
KEELER SEPTIC S	DERBY	KS	TED'S LOCK SERV	DODGE CITY	KS
WAYMAN OIL DIST	DERBY	KS	THE T.M. DEAL L	DODGE CITY	KS
CITY OF DESOTO	DESOTO	KS	TURN-A-ROUND	DODGE CITY	KS
STEVE'S MEAT MA	DESOTO	KS	WESSEL IRON & S	DODGE CITY	KS
A-1 GLASS COMPA	DODGE CITY	KS	WESTERN BRAKE A	DODGE CITY	KS
A-1 RADIATOR SE	DODGE CITY	KS	WINANS OIL COMP	DODGE CITY	KS
AMERICAN ELECTR	DODGE CITY	KS	WINNIE'S INC	DODGE CITY	KS
B R C BEARING C	DODGE CITY	KS	MORAN IMPLEMENT	DOVER	KS
BEHEE'S INC	DODGE CITY	KS	ATCHISON COUNTY	EFFINGHAM	KS
BIG A AUTO PART	DODGE CITY	KS	AUTO TRUCK SERV	EL DORADO	KS
BIG A AUTO PART	DODGE CITY	KS	BADWEY OIL COMP	EL DORADO	KS
BRENT MAGQUIRK	DODGE CITY	KS	BIG A SUPPLY CO	EL DORADO	KS
BROCE CONSTRUCT	DODGE CITY	KS	BUTLER COUNTY W	EL DORADO	KS
CHRIS TRACTOR W	DODGE CITY	KS	CITY OF EL DORA	EL DORADO	KS
CONTEMPORARY TO	DODGE CITY	KS	EL DORADO CAB C	EL DORADO	KS
D.S. & D. ELECT	DODGE CITY	KS	ELDON RUCK	EL DORADO	KS
DILLONS #1	DODGE CITY	KS	HOME LUMBER AND	EL DORADO	KS
DODGE CITY AUTO	DODGE CITY	KS	INTERNATIONAL P	EL DORADO	KS
DODGE CITY CONC	DODGE CITY	KS	JAHNEY TRACTOR	EL DORADO	KS
DODGE CITY COOP	DODGE CITY	KS	LEWIS & WEST, I	EL DORADO	KS
DODGE CITY FARM	DODGE CITY	KS	M AND M FUEL CO	EL DORADO	KS
DODGE CITY FIRE	DODGE CITY	KS	NAPA AUTO PART	EL DORADO	KS
DODGE CITY MEAT	DODGE CITY	KS	P AND T MACHINE	EL DORADO	KS
DODGE CITY OFFI	DODGE CITY	KS	PREWIT SEPTIC T	EL DORADO	KS
DODGE CITY RADI	DODGE CITY	KS	ROY VICKERY	EL DORADO	KS
FOLEY TRACTOR C	DODGE CITY	KS	RUSH PLUMBING A	EL DORADO	KS
FORD COUNTY EQU	DODGE CITY	KS	SILVER PLUMBING	EL DORADO	KS
FORD COUNTY LAN	DODGE CITY	KS	SKELGAS	EL DORADO	KS
FORD COUNTY WEE	DODGE CITY	KS	STEVE'S HEATING	EL DORADO	KS
GREAT WESTERN T	DODGE CITY	KS	VIC'S GLASS AND	EL DORADO	KS
HAROLD LUCAS AN	DODGE CITY	KS	WIEBE TIRE & SU	EL DORADO	KS
HILTS INCORPORA	DODGE CITY	KS	GRABER BROTHERS	ELBING	KS
INTERSTATE BATT	DODGE CITY	KS	BANKS CONSTRUCT	ELDORADO	KS
J-A-G CONSTRUCT	DODGE CITY	KS	DEMO SALES, INC	ELDORADO	KS
JB'S MOBILE WAS	DODGE CITY	KS	JANNEY'S NAPA	ELDORADO	KS
K & M TOOL & EQ	DODGE CITY	KS	GORE INC	ELKHART	KS
K AND M TOOL &	DODGE CITY	KS	NUSSER OIL COMP	ELKHART	KS

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VENDOR	CITY	STATE	VENDOR	CITY	STATE
ROBERTSON TANK	ELKHART	KS	POSTMASTER	EMPORIA	KS
THE ELKHART COO	ELKHART	KS	S & S OIL & PRO	EMPORIA	KS
LEBBIN OIL AND	ELLINWOOD	KS	S & S SERVICE C	EMPORIA	KS
THE GREAT BEND	ELLINWOOD	KS	S AND S OIL AND	EMPORIA	KS
ELLSWORTH COUNT	ELLSWORTH	KS	SANTA FE INN	EMPORIA	KS
AMERICAN ELECTR	EMPORIA	KS	SCHAEFER EQUIPM	EMPORIA	KS
BARNETT TANK AN	EMPORIA	KS	SKELGAS INC	EMPORIA	KS
BECK'S TIRE INC	EMPORIA	KS	SPARKS SALES AN	EMPORIA	KS
BLEVINS FLECI RI	EMPORIA	KS	STANION WHOLESA	EMPORIA	KS
BLUESTEM FARM &	EMPORIA	KS	STEVE COFFMAN B	EMPORIA	KS
BLUESTEM FARM A	EMPORIA	KS	TEMP AND COMPAN	EMPORIA	KS
BOB CRAWFORD, I	EMPORIA	KS	WESTERN SIZZLIN	EMPORIA	KS
BONEBRAKE FORD	EMPORIA	KS	WHITE LINE TAXI	EMPORIA	KS
BRECKS TIRE INC	EMPORIA	KS	CITY OF ENSIGN	ENSIGN	KS
BURNAP BROS INC	EMPORIA	KS	KAW VALLEY WARE	EUDORA	KS
C H HUMPHREYS	EMPORIA	KS	F E BLISS SOLID	EUREKA	KS
CENTRAL POWER P	EMPORIA	KS	LA RETTA SCOWN	FAIRWAY	KS
CLINE AUTO SUPP	EMPORIA	KS	NATIONAL SPECIA	FLORENCE	KS
COFFMAN CONSTRU	EMPORIA	KS	SHANKLIN OIL	FLORENCE	KS
DAVE HOLLOND	EMPORIA	KS	CRESS IMPLEMENT	FREDONIA	KS
DAVIDSON'S PLUM	EMPORIA	KS	DENISON INCORPO	FREDONIA	KS
DIDDE OFFICE SU	EMPORIA	KS	FREDONIA CO-OP	FREDONIA	KS
EMPORIA CONSTRU	EMPORIA	KS	WESTERN DINER	FREDONIA	KS
EMPORIA GLASS C	EMPORIA	KS	WILSON COUNTY N	FREDONIA	KS
EMPORIA LOCK AN	EMPORIA	KS	GALATIA CO-OPER	GALATIA	KS
EMPORIA RENTAL	EMPORIA	KS	AMERICAN IMPLEM	GARDEN CIT	KS
FIRE SAFE EXTIN	EMPORIA	KS	B AND L RENTALS	GARDEN CIT	KS
FLINT HILLS TIR	EMPORIA	KS	BERRY TRACTOR A	GARDEN CIT	KS
GALLAGHER'S INC	EMPORIA	KS	BUFFALO MILL SU	GARDEN CIT	KS
GALLAGHER'S J N	EMPORIA	KS	BUGS R US	GARDEN CIT	KS
GET-N-GO	EMPORIA	KS	CIRCLE K AUTO P	GARDEN CIT	KS
HAHN RENTAL AND	EMPORIA	KS	CONCRETE INDUST	GARDEN CIT	KS
HANSON KIMMAL F	EMPORIA	KS	COOK'S REFRIGER	GARDEN CIT	KS
HAROLD'S WELDIN	EMPORIA	KS	DILLONS #60	GARDEN CIT	KS
HOME LUMBER AND	EMPORIA	KS	DUONAN TRUCK AN	GARDEN CIT	KS
HORTON'S AUTOMO	EMPORIA	KS	FINNEY COUNTY N	GARDEN CIT	KS
HOSPITALITY HOU	EMPORIA	KS	FOLTZ CONSTRUCT	GARDEN CIT	KS
IBT INCORPORATE	EMPORIA	KS	FORD NEW HOLIAN	GARDEN CIT	KS
INDUSTRIAL BEAR	EMPORIA	KS	FULTON STREET 6	GARDEN CIT	KS
J. W. TRUCKING	EMPORIA	KS	GARDEN CITY AUT	GARDEN CIT	KS
JIM'S CUSTODIAL	EMPORIA	KS	GARDEN CITY FOR	GARDEN CIT	KS
JONES HEATING &	EMPORIA	KS	GARDEN CITY HIL	GARDEN CIT	KS
KANSA CORPORATI	EMPORIA	KS	GENERAL PETROLE	GARDEN CIT	KS
LONGHORN RESTAU	EMPORIA	KS	GREAT WESTERN T	GARDEN CIT	KS
LYON COUNTY TRE	EMPORIA	KS	IBT INCORPORATE	GARDEN CIT	KS
MARK II CORPORA	EMPORIA	KS	J J APPELHANS	GARDEN CIT	KS
MCKINZIE SCHEND	EMPORIA	KS	JOHNSON SEPTIC	GARDEN CIT	KS
MODERN AIR COND	EMPORIA	KS	K.L. JOHNSON TR	GARDEN CIT	KS
MORGAN SUPPLY I	EMPORIA	KS	KANAMAK HYDRAUL	GARDEN CIT	KS
MUCKENTHALER IN	EMPORIA	KS	KANSAS AVENUE "	GARDEN CIT	KS
OXYGEN SERVICE	EMPORIA	KS	KEMPER AUTO ELE	GARDEN CIT	KS
PENNY'S CONCRET	EMPORIA	KS	KINNEY GLASS IN	GARDEN CIT	KS
PLUMBING BY SPE	EMPORIA	KS	LADD SERVICE	GARDEN CIT	KS



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VENDOR	CITY	STATE	VENDOR	CITY	STATE
MACHINE SUPPLY	GARDEN CIT	KS	MCCORDS MOWING	GREAT BEND	KS
MID-WEST CRANE	GARDEN CIT	KS	MOEDER OIL COMP	GREAT BEND	KS
MID-WEST FLECTR	GARDEN CIT	KS	PARTS INCORPORA	GREAT BEND	KS
NAAB ELECTRIC I	GARDEN CIT	KS	PISTOL PETES NU	GREAT BEND	KS
P.B. HOIDALE CO	GARDEN CIT	KS	RUBE'S AIR COND	GREAT BEND	KS
ROBINSON OIL CO	GARDEN CIT	KS	SCRANTON MACHIN	GREAT BEND	KS
SIMMONS AUTO PA	GARDEN CIT	KS	SPECIALTIES, IN	GREAT BEND	KS
SMITH SAND CO I	GARDEN CIT	KS	STANION WHOLESA	GREAT BEND	KS
STANDARD SUPPLY	GARDEN CIT	KS	STEVE'S STANDAR	GREAT BEND	KS
SUNFLOWER MACHI	GARDEN CIT	KS	STONE SAND COMP	GREAT BEND	KS
TIME TOOL RENTA	GARDEN CIT	KS	STRAUB CASE-INT	GREAT BEND	KS
VERN COX FRAME	GARDEN CIT	KS	STRAUB INTERNAT	GREAT BEND	KS
FARMERS CO-OP E	GARDEN PLA	KS	SUNFLOWER BACKH	GREAT BEND	KS
FARMERS COOPERA	GARDEN PLA	KS	THE JIMMIE JONE	GREAT BEND	KS
CFI-GARDNER	GARDNER	KS	THREE D LUMBER	GREAT BEND	KS
CRIST TRUCKIN-E	GARDNER	KS	TURNER ELECTRIC	GREAT BEND	KS
JERRY HIATT	GARDNER	KS	VONFELDT WELDIN	GREAT BEND	KS
METAL DOORS AND	GARDNER	KS	WAGGONER WEED C	GREAT BEND	KS
MOTOROLA C AND	GARDNER	KS	WATERS HARDWARE	GREAT BEND	KS
REX'S TIRE CENT	GARDNER	KS	WESTERN TRUCK E	GREAT BEND	KS
ANDERSON COUNTY	GARNETT	KS	WESTHOFF SAND C	GREAT BEND	KS
GEM FARM CENTER	GARNETT	KS	KIOWA COUNTY NO	GREENSBURG	KS
LYBARGER OIL CO	GARNETT	KS	CITY OF HALSTEA	HALSTEAD	KS
WOLKEN OIL CO	GARNETT	KS	ANTHONY FARMER	HARPER	KS
SEKAN ASPHALT S	GAS	KS	ANTHONY-HARPER	HARPER	KS
GUSTUS MANUFACT	GENESEO	KS	CENTEL CORPORAT	HARPER	KS
CITY OF GIRARD	GIRARD	KS	D AND S EQUIPME	HARPER	KS
CONTECH	GODDARD	KS	HALL INDUSTRIAL	HARPER	KS
MCPHERSON WRECK	GRANTVILLE	KS	HALL MACHINE WE	HARPER	KS
AARON'S REPAIR	GREAT BEND	KS	HARPER COUNTY H	HARPER	KS
ACME IRON AND M	GREAT BEND	KS	HARPER READY-MI	HARPER	KS
BARTON COUNTY W	GREAT BEND	KS	HARPER SERVICE	HARPER	KS
BECKER TIRE & T	GREAT BEND	KS	HI-GRADE SAND C	HARPER	KS
BEST WESTERN AN	GREAT BEND	KS	J AND P ELECTRI	HARPER	KS
BIG A AUTO PART	GREAT BEND	KS	JACOB'S RADIATO	HARPER	KS
BIRD OIL COMPAN	GREAT BEND	KS	N. & J. SAMITAT	HARPER	KS
BLACK ANGUS STE	GREAT BEND	KS	RICKE'S TRU-VAL	HARPER	KS
C. V. CALE INC	GREAT BEND	KS	RICKES HOME CEN	HARPER	KS
CITY ICE	GREAT BEND	KS	RON'S 66 SERVIC	HARPER	KS
DIESEL EQUIPMEN	GREAT BEND	KS	TERRY S AUTO SU	HARPER	KS
ESSMILLER OIL C	GREAT BEND	KS	TERRY'S AUTO SU	HARPER	KS
ESTES TRASH SER	GREAT BEND	KS	THE CITY OF HAR	HARPER	KS
FOLEY TRACTOR C	GREAT BEND	KS	WELCH MACHINE &	HARPER	KS
GARBS WELDING I	GREAT BEND	KS	YOUNG FABRICATO	HARPER	KS
GREAT BEND AUTO	GREAT BEND	KS	HAVEN REDI MIX	HAVEN	KS
GREAT BEND COOP	GREAT BEND	KS	HAYS FIRE EQUIP	HAYS	KS
GREAT BEND OFFI	GREAT BEND	KS	SPORTSWEAR IMPR	HAYSVILLE	KS
IBT INCORPORATE	GREAT BEND	KS	DELTA TIRE	HERINGTON	KS
INDUSTRIAL BEAR	GREAT BEND	KS	BITIKOFER RADIA	HESSTON	KS
INGERSOLL'S AUT	GREAT BEND	KS	HESSTON BUSINES	HESSTON	KS
JIMLO GLASS INC	GREAT BEND	KS	HESSTON ELECTRI	HESSTON	KS
KANSASLAND TIRE	GREAT BEND	KS	HESSTON MACHINE	HESSTON	KS
MARMIE MOTORS I	GREAT BEND	KS	KING CONSTRUCTI	HESSTON	KS

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VENDOR	CITY	STATE	VENDOR	CITY	STATE
KROFF LUMBER IN	HESSTON	KS	SERVICEMASTER O	HUTCHINSON	KS
SOLID WASTE HAU	HESSTON	KS	SIRLOIN STOCKAD	HUTCHINSON	KS
THE JOB SHOP, I	HESSTON	KS	STURGEON GLASS	HUTCHINSON	KS
SCHUETZ TOOL AN	HIAWATHA	KS	SUNFLOWER ELECT	HUTCHINSON	KS
CITY OF HILLSBO	HILLSBORO	KS	SUPERIOR FENCE	HUTCHINSON	KS
COOPERATIVE GRA	HILLSBORO	KS	T AND E OIL COM	HUTCHINSON	KS
EASTERLY WELDIN	HOISINGTON	KS	WEST STAR TRUCK	HUTCHINSON	KS
LARRY KLOTZ	HOLCOMB	KS	WESTLAKE HARDWA	HUTCHINSON	KS
PAPPAS CONCRETE	HOLCOMB	KS	WICHITA WELDING	HUTCHINSON	KS
HENRY BROTHERS	HOLTON	KS	ARCTIC ICE COMP	INDEPENDEN	KS
SCHEID INC	HOLTON	KS	ASHCRAFT TIRE C	INDEPENDEN	KS
HOLYROOD COOPER	HOLYROOD	KS	BARNHART OIL CO	INDEPENDEN	KS
DOWNNEY REPAIR	HOPE	KS	DAVIS CONTRACTI	INDEPENDEN	KS
C-T MACHINE SHO	HUGOTON	KS	DENNIS OIL COMP	INDEPENDEN	KS
BROYLES INCORPO	HUMBOLDT	KS	INDEPENDENCE RE	INDEPENDEN	KS
AGRI CENTER	HUTCHINSON	KS	LINN'S AIR COOL	INDEPENDEN	KS
BLACKTOP CONSTR	HUTCHINSON	KS	SHANKS OIL COMP	INDEPENDEN	KS
BORNHOLDT PLANT	HUTCHINSON	KS	ULTRABOND	INDEPENDEN	KS
C L EBELING CON	HUTCHINSON	KS	WOODS LUMBER	INDEPENDEN	KS
CAREY SALT COMP	HUTCHINSON	KS	JOHNSON COUNTY	INDUSTRIAL	KS
CARGILL SALT DI	HUTCHINSON	KS	NORTH SUPPLY CO	INDUSTRIAL	KS
CENTRAL WELDING	HUTCHINSON	KS	NORTH SUPPLY CO	INDUSTRIAL	KS
CHESTER ANSEL	HUTCHINSON	KS	INGALLS COOPERA	INGALLS	KS
CITY OF HUTCHIN	HUTCHINSON	KS	CARDER'S PHILMA	IOLA	KS
CONCRETE ENTERP	HUTCHINSON	KS	COPY PRODUCTS,	IOLA	KS
COOPER TIRE SER	HUTCHINSON	KS	HISER IMPLEMENT	IOLA	KS
DALE'S DOWNTOWN	HUTCHINSON	KS	NOREL HOMES CO	IOLA	KS
DALES COMMERCIA	HUTCHINSON	KS	HODGEMAN COUNTY	JETMORE	KS
DALES DOWNTOWN	HUTCHINSON	KS	JOHNSON COOPERA	JOHNSON	KS
DAVIS HOME CENT	HUTCHINSON	KS	UTC OF KANSAS	JUNCTION C	KS
EALLES PLUMBING	HUTCHINSON	KS	A AND K RAILROA	KANSAS CIT	KS
EQUIPMENT RENTA	HUTCHINSON	KS	A B C PLUMBING	KANSAS CIT	KS
EWING CONSTRUCT	HUTCHINSON	KS	A.E. WEST PETRO	KANSAS CIT	KS
FARMERS COOPERA	HUTCHINSON	KS	A-1 BARREL COMP	KANSAS CIT	KS
GARVEY FLEVATOR	HUTCHINSON	KS	AAA ENGINE & EL	KANSAS CIT	KS
GULLICKSON TIRE	HUTCHINSON	KS	ABLE MUFFLER SH	KANSAS CIT	KS
HUTCHINSON BAG	HUTCHINSON	KS	ABLE REDDI ROOT	KANSAS CIT	KS
HUTCHINSON TRUC	HUTCHINSON	KS	ACE HARDWARE	KANSAS CIT	KS
J AND J DRAINAG	HUTCHINSON	KS	ACME HYDRAULIC	KANSAS CIT	KS
J. H. SHEARS SO	HUTCHINSON	KS	ACME HYDRAULICS	KANSAS CIT	KS
JIM'S SALES & S	HUTCHINSON	KS	ACME RADIATOR A	KANSAS CIT	KS
KANSAS OXYGEN,	HUTCHINSON	KS	ALL WAYS FREIGH	KANSAS CIT	KS
KANSAS PROPANE	HUTCHINSON	KS	ALLEN ARMATURE	KANSAS CIT	KS
KENNY'S ELECTRI	HUTCHINSON	KS	ALPHA MARKETING	KANSAS CIT	KS
KINGSLEY-WAGNER	HUTCHINSON	KS	AMERICAN LIFTIN	KANSAS CIT	KS
LOWEN COMPANY I	HUTCHINSON	KS	AMERICAN RIGGER	KANSAS CIT	KS
MARTINEZ AND SO	HUTCHINSON	KS	AMERICAN RIGGER	KANSAS CIT	KS
MIDWEST IRON &	HUTCHINSON	KS	AMINO BROTHERS	KANSAS CIT	KS
MURDOCK SUPPLY	HUTCHINSON	KS	APAC-KANSAS, IN	KANSAS CIT	KS
ONTJES VENDING	HUTCHINSON	KS	ARGENTINE SMALL	KANSAS CIT	KS
ORKIN EXTERMINA	HUTCHINSON	KS	ARMOURDALE AUTO	KANSAS CIT	KS
OWEN MOWING SER	HUTCHINSON	KS	ASHLAND CHEMICA	KANSAS CIT	KS
RAGLAND AUTO PA	HUTCHINSON	KS	ASPHALT SALES C	KANSAS CIT	KS

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VENDOR	CITY	STATE	VENDOR	CITY	STATE
AT & T	KANSAS	CIT KS	FIRESTONE STORE	KANSAS	CIT KS
B AND HESTER, I	KANSAS	CIT KS	FOREST VIEW LAN	KANSAS	CIT KS
B C MC DONALD A	KANSAS	CIT KS	FRANK MULICH HA	KANSAS	CIT KS
B C MCDONALD AN	KANSAS	CIT KS	GARD CORPORATIO	KANSAS	CIT KS
B F GOODRICH TI	KANSAS	CIT KS	GARD OIL PRODUC	KANSAS	CIT KS
B. C. MAC DONAL	KANSAS	CIT KS	GEAR HEADQUARTE	KANSAS	CIT KS
B-S STEEL OF KA	KANSAS	CIT KS	GEIGER READY MI	KANSAS	CIT KS
B-S STEEL OF KA	KANSAS	CIT KS	GENUINE NAPA AU	KANSAS	CIT KS
BEARING HEADQUA	KANSAS	CIT KS	GRAGG'S PAINT C	KANSAS	CIT KS
BEAVER DRILL AN	KANSAS	CIT KS	GRAGG'S PAINT C	KANSAS	CIT KS
BEELER FLOORING	KANSAS	CIT KS	H. B. FULLER CO	KANSAS	CIT KS
BERNIE ELECTRIC	KANSAS	CIT KS	HAL REED COMPAN	KANSAS	CIT KS
BOB UNITED SUPE	KANSAS	CIT KS	HALCO INCORPORA	KANSAS	CIT KS
BOB'S UNITED SU	KANSAS	CIT KS	HANLON CHEMICAL	KANSAS	CIT KS
BORBEIN YOUNG A	KANSAS	CIT KS	HARCROS CHEMICA	KANSAS	CIT KS
BRAD RAGAN INCO	KANSAS	CIT KS	HEATHWOOD OIL C	KANSAS	CIT KS
BRENCO BEARING	KANSAS	CIT KS	HICK'S ELECTRIC	KANSAS	CIT KS
BRENCO INCORPOR	KANSAS	CIT KS	HILTI INCORPORA	KANSAS	CIT KS
BUREAU OF LAND	KANSAS	CIT KS	HINCKLEY AND SC	KANSAS	CIT KS
C & C SALVAGE S	KANSAS	CIT KS	INLAND QUARRIES	KANSAS	CIT KS
C & C SERVICES	KANSAS	CIT KS	INNOVATIVE SYST	KANSAS	CIT KS
C AND K OFFICE	KANSAS	CIT KS	INTER-STATE LUB	KANSAS	CIT KS
CALICO'S UNLIMI	KANSAS	CIT KS	J AND A INDUSTR	KANSAS	CIT KS
CANFIELD AND JO	KANSAS	CIT KS	J M J PROJECTS	KANSAS	CIT KS
CANNON TOOL KAN	KANSAS	CIT KS	JIMMEL'S AUDIO-	KANSAS	CIT KS
CBF COMMERCIAL	KANSAS	CIT KS	JIMS LOCK AND S	KANSAS	CIT KS
CECIL'S SIGN SE	KANSAS	CIT KS	JOHNSON CONTROL	KANSAS	CIT KS
CENTRAL PLAINS	KANSAS	CIT KS	JORBAM RISCO	KANSAS	CIT KS
CENTURY LABRATO	KANSAS	CIT KS	K. C. GRAPHICS	KANSAS	CIT KS
CHEM-TROL INCOR	KANSAS	CIT KS	K.C. CALBRATION	KANSAS	CIT KS
CLOCK CENTER	KANSAS	CIT KS	K-MART DISCOUNT	KANSAS	CIT KS
COMPUTER DATACO	KANSAS	CIT KS	KANSAS AIRBRAKE	KANSAS	CIT KS
CONCRETE PLACEM	KANSAS	CIT KS	KANSAS CITY POW	KANSAS	CIT KS
CONMACO, INC.	KANSAS	CIT KS	KANSAS CITY WIN	KANSAS	CIT KS
CONSTRUCTION DE	KANSAS	CIT KS	KAW VALLEY SAND	KANSAS	CIT KS
CONTAINER RECYC	KANSAS	CIT KS	KAW VALLEY SAND	KANSAS	CIT KS
CONTRACTORS TRA	KANSAS	CIT KS	KEL-WELCO OF KA	KANSAS	CIT KS
DATAGRAPHIX MUL	KANSAS	CIT KS	KELLER FIRE AND	KANSAS	CIT KS
DAYCO CORPORATI	KANSAS	CIT KS	KELLER INDUSTRI	KANSAS	CIT KS
DETCO TRAILERS,	KANSAS	CIT KS	KEN-WELCO OF KA	KANSAS	CIT KS
DILLARD'S INDIA	KANSAS	CIT KS	KENTON AUTO GLA	KANSAS	CIT KS
DREXEL SUPPLY C	KANSAS	CIT KS	KENTON GLASS CO	KANSAS	CIT KS
ED'S TROPHIES A	KANSAS	CIT KS	KLEMP ELECTRIC	KANSAS	CIT KS
ELLA'S JANITORI	KANSAS	CIT KS	KORNFELD-THORP	KANSAS	CIT KS
ERNIE RIEKE ERU	KANSAS	CIT KS	KORNFELD - THO	KANSAS	CIT KS
F AND S TRUCK E	KANSAS	CIT KS	LAKELAND ENGINE	KANSAS	CIT KS
FAGAN COMPANY	KANSAS	CIT KS	LAWRENCE PHOTO-	KANSAS	CIT KS
FANTASTIKS PLAS	KANSAS	CIT KS	LINDSAY WATER C	KANSAS	CIT KS
FASOME'S SUPPER	KANSAS	CIT KS	MAC'S	KANSAS	CIT KS
FEHRS EQUIPMENT	KANSAS	CIT KS	MAC'S FENCE	KANSAS	CIT KS
FERRIS KIMBALL	KANSAS	CIT KS	MACS FENCE	KANSAS	CIT KS
FINCH BAYLESS E	KANSAS	CIT KS	METRO PARK WARE	KANSAS	CIT KS
FINKEMEIER BAKE	KANSAS	CIT KS	MIDWEST POWER F	KANSAS	CIT KS

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VENDOR	CITY	STATE	VENDOR	CITY	STATE
MIDWEST TOW SER	KANSAS	CIT KS	SUBURBAN PROPAN	KANSAS	CIT KS
MILLER HARDWARE	KANSAS	CIT KS	SURFACE FINISHI	KANSAS	CIT KS
MO-KAN AUTOMOTI	KANSAS	CIT KS	SUTHERLAND LUMB	KANSAS	CIT KS
MO-KAN DRILLING	KANSAS	CIT KS	SWAN ENGINEERIN	KANSAS	CIT KS
NAPA AUTO PARTS	KANSAS	CIT KS	T. J. FLEMING C	KANSAS	CIT KS
NEFF SALES COMP	KANSAS	CIT KS	TED WILKERSON C	KANSAS	CIT KS
OFFICE OUTFITTE	KANSAS	CIT KS	TERMINAL MANAGE	KANSAS	CIT KS
ORAM EQUIPMENT	KANSAS	CIT KS	THE ESSENTIAL D	KANSAS	CIT KS
ORAM MATERIAL H	KANSAS	CIT KS	THE SCHOCK SYST	KANSAS	CIT KS
ORR SAFETY EQUI	KANSAS	CIT KS	TIMER & EQUIPME	KANSAS	CIT KS
OXYGEN SERVICE	KANSAS	CIT KS	TIRE CENTERS IN	KANSAS	CIT KS
P H A S E	KANSAS	CIT KS	TOTAL OFFICE PR	KANSAS	CIT KS
PAYLESS CASHWAY	KANSAS	CIT KS	TRAFTEC CONTRAC	KANSAS	CIT KS
PICTURE AND FRA	KANSAS	CIT KS	TRANSNATIONAL D	KANSAS	CIT KS
PLUMBERS SUPPLY	KANSAS	CIT KS	TREAT AMERICA	KANSAS	CIT KS
POSTAGE BY PHON	KANSAS	CIT KS	TRI STATE EQUIP	KANSAS	CIT KS
POSTMASTER	KANSAS	CIT KS	TRI-STATE EQUIP	KANSAS	CIT KS
POSTMASTER ARGE	KANSAS	CIT KS	TRI-STATE PETRO	KANSAS	CIT KS
POWER FLECRIC,	KANSAS	CIT KS	TUCKER HARDWARE	KANSAS	CIT KS
POWERFLOW SYSTE	KANSAS	CIT KS	TUCKERS CONTRAC	KANSAS	CIT KS
POWERFLOW SYSTE	KANSAS	CIT KS	UNION MACHINE &	KANSAS	CIT KS
PROCESS MEASURE	KANSAS	CIT KS	UNITED SUPER	KANSAS	CIT KS
RADIO SHACK STO	KANSAS	CIT KS	VENTURE	KANSAS	CIT KS
RCA CONSUMER SE	KANSAS	CIT KS	W N NELSON COMP	KANSAS	CIT KS
REDDI ROOT'R	KANSAS	CIT KS	W.P. STARK LUMB	KANSAS	CIT KS
REGAN SUPPLY	KANSAS	CIT KS	WALDMAN SUPPLY	KANSAS	CIT KS
REGENT'S FLOOR	KANSAS	CIT KS	WESTERN TRAILER	KANSAS	CIT KS
REINTJES & HITE	KANSAS	CIT KS	WESTINGHOUSE AI	KANSAS	CIT KS
REINTKES HITER	KANSAS	CIT KS	WHOLESALE BATTE	KANSAS	CIT KS
RENT-A-CENTER	KANSAS	CIT KS	WHOLESALE SHEET	KANSAS	CIT KS
REW ACOUSTICAL	KANSAS	CIT KS	WINNELSON COMPA	KANSAS	CIT KS
REW MATERIALS,	KANSAS	CIT KS	WYANDOTTE COUNT	KANSAS	CIT KS
ROAD BUILDERS M	KANSAS	CIT KS	WYNDOT PAPER SU	KANSAS	CIT KS
ROBERT E. KAVAN	KANSAS	CIT KS	ZINK TIRE SERVI	KANSAS	CIT KS
ROTHERNBERG AND	KANSAS	CIT KS	TROPICAL DESIGN	KECHI	KS
RYCO PACKAGING	KANSAS	CIT KS	DAVE ANDERSON	KINGMAN	KS
S AND W COMPANY	KANSAS	CIT KS	DON'S PAINT & B	KINGMAN	KS
SALISBURY LIFT	KANSAS	CIT KS	HARBERT TIRE IN	KINGMAN	KS
SANTA FE STEEL	KANSAS	CIT KS	HIRST S AUTO PA	KINGMAN	KS
SCHOCK TRANSFER	KANSAS	CIT KS	KINGMAN COUNTY	KINGMAN	KS
SCOTT BARREL CO	KANSAS	CIT KS	LANGLEY OIL AND	KINGMAN	KS
SCOTT BROTHERS	KANSAS	CIT KS	TUX'S STANDARD	KINGMAN	KS
SEARS ROFBUCK &	KANSAS	CIT KS	MCCARTY'S FIRE	KINGSDOWN	KS
SILO	KANSAS	CIT KS	BIG A AUTO PART	KINSLEY	KS
SILVERLEAF PLAN	KANSAS	CIT KS	CIRCLE K AUTO P	KINSLEY	KS
SMALLWOOD LOCKS	KANSAS	CIT KS	E-Z STOP	KINSLEY	KS
SOFTWARE SPECTR	KANSAS	CIT KS	EDWARDS COUNTY	KINSLEY	KS
SPECTRUM EQUIPM	KANSAS	CIT KS	GARY L. DAVIDSO	KINSLEY	KS
STANLEY TRAILER	KANSAS	CIT KS	ICE ON FIRE	KINSLEY	KS
STATE TRACTOR &	KANSAS	CIT KS	JOHN DEERE AUTO	KINSLEY	KS
STIRLING AUTO S	KANSAS	CIT KS	KINSLEY CO-OPER	KINSLEY	KS
STRASSER HARDWA	KANSAS	CIT KS	KINSLEY READY M	KINSLEY	KS
STURGIS MATERIA	KANSAS	CIT KS	STRATE CONSTRUC	KINSLEY	KS

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VENDOR	CITY	STATE	VENDOR	CITY	STATE
VOLZ OIL CO	KINSLEY	KS	NELSON MACHINE	LAWRENCE	KS
VOLZ OIL COMPAN	KINSLEY	KS	ORLIN WAGNER 51	LAWRENCE	KS
BOGNER INC	KIOWA	KS	PATCHEN ELECTRI	LAWRENCE	KS
CITY OF KIOWA	KIOWA	KS	PENNY'S READY M	LAWRENCE	KS
D AND W BODY RE	KIOWA	KS	POLK OIL COMPAN	LAWRENCE	KS
DEB'S 66 SERVIC	KIOWA	KS	PUR-O-ZONE CHEM	LAWRENCE	KS
GAMBLES	KIOWA	KS	QUALITY ELECTRI	LAWRENCE	KS
HUMPHREY INCORP	KIOWA	KS	STATE RADIATOR	LAWRENCE	KS
J R MICHEL OIL	KIOWA	KS	THE FARMERS CO-	LAWRENCE	KS
JARVIS AUTO SUP	KIOWA	KS	W.A. DUNBAR AND	LAWRENCE	KS
KIOWA SERVICE C	KIOWA	KS	WHELAN'S	LAWRENCE	KS
MC MAMAR'S L P	KIOWA	KS	CAPITAL ELECTRI	LEAVENWORT	KS
Q MART COUNTRY	KIOWA	KS	CLEAN TECH SYST	LEAVENWORT	KS
RALPH'S SHOP	KIOWA	KS	GEIGER READYMIX	LEAVENWORT	KS
THE LITTLE STOR	KIOWA	KS	LEAVENWORTH COU	LEAVENWORT	KS
THE O K COOPERA	KIOWA	KS	MANCE LAWN & GA	LEAVENWORT	KS
THE TUCKER COMP	KIOWA	KS	RUTLEDGE BACKHO	LEAVENWORT	KS
RUSH COUNTY NOX	LACROSSE	KS	AIR SIGNAL INC	LEAWOOD	KS
CITY OF LAKIN	LAKIN	KS	ENGINEERED MATE	LEAWOOD	KS
KEARNY COUNTY W	LAKIN	KS	GENERAL DATACOM	LEAWOOD	KS
DEAN'S 66 SERVI	LARNED	KS	MCI AIRSIGNAL I	LEAWOOD	KS
LARNED READY MI	LARNED	KS	SOFTWARE CENTR	LEAWOOD	KS
PAWNEE COUNTY C	LARNED	KS	CASEY'S # 1266	LEBO	KS
PAWNEE COUNTY N	LARNED	KS	DEAN KNIGHT OIL	LEBO	KS
ROTH EQUIPMENT	LARNED	KS	GRANGER'S COOPE	LEBO	KS
A-1 CITY CAB CO	LAWRENCE	KS	AMBROSE SALES C	LENEXA	KS
ANDERSON RENTAL	LAWRENCE	KS	AMERICAN BUSINE	LENEXA	KS
ART & SIGN GRAP	LAWRENCE	KS	ANIXTER	LENEXA	KS
AUTO PARTS COMP	LAWRENCE	KS	AVNET COMPUTER	LENEXA	KS
BRANCH PLUMBING	LAWRENCE	KS	BARNETT, STUART	LENEXA	KS
BUSINESS HEALTH	LAWRENCE	KS	BLACKMORE AND G	LENEXA	KS
CHANEY PLUMBING	LAWRENCE	KS	BRADCO INCORPOR	LENEXA	KS
CLOUD HEATING &	LAWRENCE	KS	BUBECK SERVICE	LENEXA	KS
COMET CORPORATI	LAWRENCE	KS	BUTLER PAPER CO	LENEXA	KS
CONNECTING POIN	LAWRENCE	KS	C.L. MCMICHAEL	LENEXA	KS
D & D TIRE, INC	LAWRENCE	KS	CADILLAC PLASTI	LENEXA	KS
DOUGLAS COUNTY	LAWRENCE	KS	CARPET MAGIC BY	LENEXA	KS
ELECTROLIFE BAT	LAWRENCE	KS	CASHCO	LENEXA	KS
FARMERS CO-OP A	LAWRENCE	KS	CHEMICAL SALES	LENEXA	KS
FLEETWOOD SMALL	LAWRENCE	KS	COLT TECHNOLOGY	LENEXA	KS
HEETCO INC	LAWRENCE	KS	COMPUTER ACCESS	LENEXA	KS
HUXTABLE AND AS	LAWRENCE	KS	CONTRACTORS SUP	LENEXA	KS
JONES FARM SUPP	LAWRENCE	KS	DATA PORT TECHN	LENEXA	KS
JONES RENT-ALL	LAWRENCE	KS	ECZEL CORPORATI	LENEXA	KS
KAW VALLEY INDU	LAWRENCE	KS	ERNST-EICHMAN M	LENEXA	KS
KENNEDY GLASS,	LAWRENCE	KS	FRAME IT ALL	LENEXA	KS
LAWRENCE ASPHAL	LAWRENCE	KS	GBC	LENEXA	KS
LAWRENCE PAPER	LAWRENCE	KS	GENERAL BINDING	LENEXA	KS
M. W. SIMONSON	LAWRENCE	KS	HALLMARK FLECTR	LENEXA	KS
MALONE AND ASSO	LAWRENCE	KS	HAMILTON AVNET	LENEXA	KS
MC CONNELL MACH	LAWRENCE	KS	HEDEEN ARCHITEC	LENEXA	KS
MICRO-SOURCE MA	LAWRENCE	KS	HERMES LANDSCAP	LENEXA	KS
MID WEST EXTERM	LAWRENCE	KS	HUGHES MACHINER	LENEXA	KS

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VENDOR	CITY	STATE	VENDOR	CITY	STATE
IMAGE PRODUCTIO	LENEXA	KS	COLLINGWOOD GRA	LITTLE RIV	KS
INFORMIX SOFTWA	LENEXA	KS	LONGFORD LUMBER	LONGFORD	KS
INTERMEC	LENEXA	KS	COZY INN CAFE	LONGTON	KS
INTERSTATE ELEC	LENEXA	KS	ALEX STUCHLIK &	LOST SPRIN	KS
JOHNSON-POLAND	LENEXA	KS	BRUCE BARSH	LOUISBURG	KS
JOHNSON'S YARD	LENEXA	KS	OSAGE COUNTY NO	LYNDON	KS
KC CAD COMPANY	LENEXA	KS	CITY OF LYONS	LYONS	KS
KENNEDY VAN BRU	LENEXA	KS	JONES OIL CO.	LYONS	KS
KEYSTONE	LENEXA	KS	L AND L SUPPLY	LYONS	KS
KNOPKE BROTHERS	LENEXA	KS	RICE COUNTY WEE	LYONS	KS
LENEXA COMMUNIC	LENEXA	KS	WELLMAN TRASH S	MACKSVILLE	KS
LESLIE PAPER CO	LENEXA	KS	ALLISON GARAGE	MANCHESTER	KS
LOGIC CONTROL S	LENEXA	KS	CHARTER AMERICA	MANHATTAN	KS
LOUIS W. IZARD	LENEXA	KS	MID WEST EXTERM	MANHATTAN	KS
MASTER TAPE DUP	LENEXA	KS	STEEL AND PIPE	MANHATTAN	KS
MASTERGLASS WIN	LENEXA	KS	JEWELL COUNTY N	MANKATO	KS
MECHANICAL EQUI	LENEXA	KS	LONGHOFER SUPPL	MARION	KS
METRO-PLEX INFO	LENEXA	KS	PIERCE OIL CO	MARION	KS
MID-LAND WRECKI	LENEXA	KS	WESTERN ASSOCIA	MARION	KS
MIDWEST SPRAY E	LENEXA	KS	HASSMAN OIL COM	MC PHERSON	KS
NASHUA CORPORAT	LENEXA	KS	MCPHERSON CONCR	MC PHERSON	KS
NORTHWESTERN BO	LENEXA	KS	ALBERTS PLUMBIN	MCPHERSON	KS
OMNI CONSULTANT	LENEXA	KS	BECKER TIRE OF	MCPHERSON	KS
PALMER JOHNSON	LENEXA	KS	CITY OF MCPHERS	MCPHERSON	KS
PUMP & POWER EQ	LENEXA	KS	COPELAND SUPPLY	MCPHERSON	KS
REEVES-WIEDEMAN	LENEXA	KS	JANTZ-FEMCO	MCPHERSON	KS
RENSENHOUSE ELE	LENEXA	KS	MCPHERSON COUNT	MCPHERSON	KS
RENSENHOUSE OF	LENEXA	KS	MCPHERSON REN C	MCPHERSON	KS
RICHARD GREENE	LENEXA	KS	MID KANSAS MACH	MCPHERSON	KS
ROMAC INCORPORA	LENEXA	KS	MILLER AUTOMOTI	MCPHERSON	KS
ROMAC, INC	LENEXA	KS	SUNFLOWER SANIT	MCPHERSON	KS
SHORE TIRE CO.,	LENEXA	KS	WALL-ROGALSKY M	MCPHERSON	KS
SHRINK PACKAGIN	LENEXA	KS	WESTERN ICE AND	MCPHERSON	KS
SKC COMMUNICATI	LENEXA	KS	BARBER COUNTY N	MEDICINE L	KS
SNAP-OH TOOLS C	LENEXA	KS	BOYTER TIRES IN	MEDICINE L	KS
SNAP-OH TOOLS C	LENEXA	KS	CLARKE CORPORAT	MEDICINE L	KS
SPECIAL-T METAL	LENEXA	KS	HI-WAY SALES &	MEDICINE L	KS
SPORTPRINTS, IN	LENEXA	KS	JERRY'S SERV IN	MEDICINE L	KS
STANLEY BOSTITC	LENEXA	KS	K AND M AUTO PA	MEDICINE L	KS
TAB PRODUCTS CO	LENEXA	KS	MCMAMAR'S L P G	MEDICINE L	KS
TEKTRONIX, INCO	LENEXA	KS	CRIQUI CONSTRUC	MELVERN	KS
TERRACON CONSUL	LENEXA	KS	JERRY HENRY EXC	MERIDEN	KS
THE GREEN COMPA	LENEXA	KS	MERIDEN CO-OP E	MERIDEN	KS
THE PACKAGING S	LENEXA	KS	REX D. CLOUGH	MERIDEN	KS
W.W. GRAINGER I	LENEXA	KS	BUSINESS RESOUR	MERRIAM	KS
WESTERN AIR MAP	LENEXA	KS	HEART OF AMERIC	MERRIAM	KS
ZINK SAFETY EQU	LENEXA	KS	KANSAS BUILDERS	MERRIAM	KS
PITNEY BOWES	LEXENA	KS	SHAWNEE STEEL &	MERRIAM	KS
CENTEL ELECTRIC	LIBERAL	KS	THE TOTAL DOOR	MERRIAM	KS
MID STATES DIES	LIBERAL	KS	TRUE AUTO PARIS	MERRIAM	KS
JENSEN OIL CO	LINCOLN	KS	ZOTOZ, INC.	MERRIAM	KS
LINCOLN COUNTY	LINCOLN	KS	FARMERS UNION C	MILTONVALE	KS
QUARTZITE STONE	LINCOLN	KS	ABSHER SIGN AND	MISSION	KS



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AMERICAN FIRE S	MISSION	KS	BRANDON HUNTLEY	NEWTON	KS
AMERICAN REPROG	MISSION	KS	BUILDERS CONCRE	NEWTON	KS
AURORA PUMPS	MISSION	KS	BULLER CYCLE SE	NEWTON	KS
BORDMAN/HUTCHIN	MISSION	KS	C G & SON TIRE	NEWTON	KS
CARDINAL OFFICE	MISSION	KS	CLAASSEN HARDWA	NEWTON	KS
CELLULAR ONE	MISSION	KS	CLASSEN HARDWAR	NEWTON	KS
COLLINS AND AIK	MISSION	KS	DAVID'S SALES A	NEWTON	KS
DATA GENERAL CO	MISSION	KS	DENNY'S HEATING	NEWTON	KS
DUGGINS LAUNDRY	MISSION	KS	DILLONS STORE N	NEWTON	KS
GRADY COMPANY I	MISSION	KS	DOUBLE R AUTO P	NEWTON	KS
MISSION FRAME S	MISSION	KS	DR RODGER GRAHT	NEWTON	KS
MULTIPLE SERVIC	MISSION	KS	ESPERAIR, INC	NEWTON	KS
NAPA AUTO PARTS	MISSION	KS	FLEMING'S SEAML	NEWTON	KS
NOLTE CARPET CO	MISSION	KS	FRANS CARPET GA	NEWTON	KS
POSTMASTER	MISSION	KS	GARY WONDER	NEWTON	KS
PROSS/ENPO INDU	MISSION	KS	GATOR & WHEELS,	NEWTON	KS
RADIATRONICS ND	MISSION	KS	GENCO CO.	NEWTON	KS
S AND C ELECTRI	MISSION	KS	GENCO, CO.	NEWTON	KS
SELLERS INJECTO	MISSION	KS	GOODYEAR TIRE A	NEWTON	KS
UARCO INCORPORA	MISSION	KS	GRABER'S HARDWA	NEWTON	KS
M J MURPHY OIL	MOLINE	KS	GRABER'S PLUMBI	NEWTON	KS
MURPHY SELF SER	MOLINE	KS	GRABERS HARDWAR	NEWTON	KS
MCADAMS LIMESTO	MORAN	KS	HARMS ELECTRIC	NEWTON	KS
MID-KANSAS COOP	MOUND RIDG	KS	HARVEY COUNTY L	NEWTON	KS
C & M TRUCKING	MOUNDRIDGE	KS	HARVEY COUNTY H	NEWTON	KS
BILL JACKSON MU	MULVANE	KS	HOUSE OF GLASS	NEWTON	KS
IN-N-OUT	MULVANE	KS	INDUSTRIAL MAIN	NEWTON	KS
J J AUTO SUPPLY	MULVANE	KS	J AND S ENTERPR	NEWTON	KS
M AND M HARDWAR	MULVANE	KS	J C DIESEL SERV	NEWTON	KS
MULVANE COOPERA	MULVANE	KS	JARVIS AUTO SUP	NEWTON	KS
PAPENHAUS OIL C	MULVANE	KS	JOHN DEERE PART	NEWTON	KS
WAYMAN OIL COMP	MULVANE	KS	KANSAS GAS AND	NEWTON	KS
PICTURE FRAMES	N KANSAS C	KS	KAYE ELECTRIC I	NEWTON	KS
SMITH TOOLS AND	N KANSAS C	KS	KEN PULASKI	NEWTON	KS
KANSAS RENTAL,	N TOPEKA	KS	KEN'S TRUCKING	NEWTON	KS
NAVARRE FARMERS	NAVARRE	KS	KIRKPATRICK PLU	NEWTON	KS
FIBERGLASS ENGI	NEODESHA	KS	KOEHN AND ASSOC	NEWTON	KS
SCOTT ROCK CO.	NEODESHA	KS	LE ED TIRE INC	NEWTON	KS
DON'S AUTO	NESS CITY	KS	LECKINGTON TRUC	NEWTON	KS
LEIKER DIRT CON	NESS CITY	KS	LEWIS P FARNAM	NEWTON	KS
NESS COUNTY WEE	NESS CITY	KS	M H GRABER	NEWTON	KS
PAUL'S "66" SER	NESS CITY	KS	MARY'S	NEWTON	KS
PAUL'S 66 SERVI	NESS CITY	KS	MARY'S BLUE PRI	NEWTON	KS
RIGHT COOP ASSO	NESS CITY	KS	MCKIM RADIATOR	NEWTON	KS
ABC TERMITE & P	NEWTON	KS	MENNO TRAVEL SE	NEWTON	KS
ABS TREE SERVIC	NEWTON	KS	MID-KANSAS PROP	NEWTON	KS
ACE HARDWARE	NEWTON	KS	MID-KANSAS RENT	NEWTON	KS
AL'S LOCK & KEY	NEWTON	KS	MOM'S COUNTRY K	NEWTON	KS
ANDERSON NAME P	NEWTON	KS	NCH TRUCK SERVI	NEWTON	KS
ANDERSON OFFICE	NEWTON	KS	NEWELL OIL COMP	NEWTON	KS
ARAPAHOE BACKHO	NEWTON	KS	NEWTON AUTO SUP	NEWTON	KS
AUTO CASTINGS R	NEWTON	KS	NEWTON MACHINE	NEWTON	KS
BILL BUDDIE	NEWTON	KS			

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NEWTON PHOTO SE	NEWTON	KS
NEWTON RADIATOR	NEWTON	KS
NEWTON RED COAC	NEWTON	KS
NEWTON RENTAL C	NEWTON	KS
NEWTON VACUUM C	NEWTON	KS
POSTMASTER - NE	NEWTON	KS
PRYOR ELECTRIC	NEWTON	KS
QUINN MINI-STOR	NEWTON	KS
RAY ROOFING INC	NEWTON	KS
RHOADES CONSTRU	NEWTON	KS
RHODES WELDING	NEWTON	KS
RM S AUTO ELECT	NEWTON	KS
RM'S AUTO ELECT	NEWTON	KS
ROBERTS WHOLESA	NEWTON	KS
RON LECKINGTON	NEWTON	KS
RUDY'S WELDING	NEWTON	KS
SAFEWAY STORES	NEWTON	KS
SASNAK EXPRESS	NEWTON	KS
SEARS ROEBUCK A	NEWTON	KS
SHERWIN WILLIAM	NEWTON	KS
SIEBERT-DANIELS	NEWTON	KS
SOUTH DILLONS #	NEWTON	KS
SOUTHSIDE AMOCO	NEWTON	KS
STAR DRAIN CLEA	NEWTON	KS
SUNDOWNERS INCO	NEWTON	KS
SUPER SPEED PRI	NEWTON	KS
T MAXWELL LANDS	NEWTON	KS
TERRONE'S UPHOL	NEWTON	KS
THE CARPET EMPO	NEWTON	KS
THE CITY OF NEW	NEWTON	KS
THE SERVICE STA	NEWTON	KS
TRIPLE A BUILDE	NEWTON	KS
VOTH POTTERY	NEWTON	KS
WENGER OIL COMP	NEWTON	KS
WENGER OIL INCO	NEWTON	KS
WIEBE TIRE & SU	NEWTON	KS
WIEBE TIRE AND	NEWTON	KS
WIEBE WOOD PROD	NEWTON	KS
WRAY ROOFING, I	NEWTON	KS
WRIGHT AND SON	NEWTON	KS
CITY OF NICKERS	NICKERSON	KS
FARMERS COOPERA	NICKERSON	KS
WEEDOC OF KANSA	NICKERSON	KS
MARTIN SUPPLY	NORTH NEWT	KS
WEISHAAR BROTHE	NORTONVILL	KS
NORRIS MACHINE	NORWAY	KS
FARRAR CORPORAT	NORWICH	KS
MELROSE OIL CO.	NORWICH	KS
OFFERLE CO-OP G	OFFERLE	KS
'DOC' KURTZ TRU	OLATHE	KS
ALLSTATE ELECTR	OLATHE	KS
AUTOMOTIVE ELEC	OLATHE	KS
BLEDSOE EQUIPME	OLATHE	KS

VENDOR	CITY	STATE
BOLINGER OIL CO	OLATHE	KS
CHEMICAL COMMOD	OLATHE	KS
CITY OF OLATHE	OLATHE	KS
DITCH WITCH OF	OLATHE	KS
DONAHOWER AND A	OLATHE	KS
EDSAL TRAFFIC C	OLATHE	KS
FOOD 4 LESS	OLATHE	KS
GENUINE PARTS C	OLATHE	KS
GRAPHIC TECHNOL	OLATHE	KS
HARRISON MACHIN	OLATHE	KS
INSTANT PHOTO C	OLATHE	KS
J & K RENTALS &	OLATHE	KS
LESLIE COMPANY	OLATHE	KS
MAURY E. BETTIS	OLATHE	KS
MID-CENTRAL/SYS	OLATHE	KS
MIDWEST SPRAY E	OLATHE	KS
NAPA AUTO PARTS	OLATHE	KS
OLATHE AUTO PAR	OLATHE	KS
OLATHE FORD IRA	OLATHE	KS
OLATHE ICE AND	OLATHE	KS
OLATHE TIRE AND	OLATHE	KS
PRICE BROTHERS	OLATHE	KS
PRIME INDUSTRIA	OLATHE	KS
RICHARD'S LOCK	OLATHE	KS
RICKARD'S LOCK	OLATHE	KS
SERVICEMASTER O	OLATHE	KS
SHELDON SUBURBA	OLATHE	KS
SUNFLOWER BOLT	OLATHE	KS
SUTHERLAND LUMB	OLATHE	KS
TIM'S TIRE CENT	OLATHE	KS
UNIONGAS	OLATHE	KS
VERMEER SALES A	OLATHE	KS
WESTERN AIR MAP	OLATHE	KS
MURPHY OIL COMP	OLPE	KS
HASKINS CONOCO	OSAGE CITY	KS
HASKINS OIL COM	OSAGE CITY	KS
JERRY'S THRIFTW	OSAGE CITY	KS
P J'S RESTAURAN	OSAGE CITY	KS
PARTS HOUSE AND	OSAGE CITY	KS
T&D TRUCKS	OSAGE CITY	KS
OSBORNE COUNTY	OSBORNE	KS
WHOLESALE SERVI	OSBORNE	KS
JEFFERSON COUNT	USKALOOSA	KS
MARJORIE HESTON	OSKALOOSA	KS
CAREY MECHANICA	OTTAWA	KS
CMI-OTTAWA	OTTAWA	KS
D & L AUTOMOTIV	OTTAWA	KS
FOGLE QUARRY CO	OTTAWA	KS
FRANKLIN COUNTY	OTTAWA	KS
GILLILAND OIL &	OTTAWA	KS
GREEN LIGHT AUT	OTTAWA	KS
HOUSE OF PARTS	OTTAWA	KS
KEYMAN LOCKSMIT	OTTAWA	KS

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VENDOR	CITY	STATE	VENDOR	CITY	STATE
KILE EQUIPMENT	OTTAWA	KS	KUSTOM ELECTRON	OVERLAND	P KS
MCCALLS ELECTRI	OTTAWA	KS	LANDIS AND GYR	OVERLAND	P KS
OLMSTED ELECTRI	OTTAWA	KS	MARSHALL OFFICE	OVERLAND	P KS
OTTAWA COOP ASS	OTTAWA	KS	MASTERGLASS WIN	OVERLAND	P KS
OTTAWA PARTS HO	OTTAWA	KS	MATHIS PHOTO IN	OVERLAND	P KS
OTTAWA TIRE & S	OTTAWA	KS	MCBEE LOOSE LEA	OVERLAND	P KS
PARTS PLUS AUTO	OTTAWA	KS	MESSPLAY MACHIN	OVERLAND	P KS
PENNY'S READY M	OTTAWA	KS	MILGRAY ELECTRO	OVERLAND	P KS
SKELGAS, INC	OTTAWA	KS	MINE SAFETY APP	OVERLAND	P KS
STEANSON PLUMBI	OTTAWA	KS	MISSION & OVERL	OVERLAND	P KS
SUFFRON GLASS C	OTTAWA	KS	NELSON STUD WEL	OVERLAND	P KS
TOWN AND COUNTR	OTTAWA	KS	NEWARK ELECTRON	OVERLAND	P KS
A TO Z OFFICE S	OVERLAND	P KS	NEWARK ELECTRON	OVERLAND	P KS
AMERICAN AIR FI	OVERLAND	P KS	NOVAMERICA CORP	OVERLAND	P KS
ANIXTER	OVERLAND	P KS	OVERLAND PARK O	OVERLAND	P KS
ANTENNA FARMS	OVERLAND	P KS	PARKER AND FOST	OVERLAND	P KS
BANNERS AND SIG	OVERLAND	P KS	PETERSONS ANTIQ	OVERLAND	P KS
BARRY SALES AND	OVERLAND	P KS	PHOTO QUIC	OVERLAND	P KS
BLUE M	OVERLAND	P KS	PRESENTATION/IM	OVERLAND	P KS
BOONTON ELECTRO	OVERLAND	P KS	PRODUCTION PROD	OVERLAND	P KS
BROOKRIDGE COUN	OVERLAND	P KS	R.A. BEHRMANN C	OVERLAND	P KS
BROOKS ELECTRON	OVERLAND	P KS	RACAL MILGO	OVERLAND	P KS
BUBECK SERVICE	OVERLAND	P KS	RADIATRONICS ND	OVERLAND	P KS
BUD STACK'S AUT	OVERLAND	P KS	RADIO CONTROLLE	OVERLAND	P KS
CAMERA CENTER	OVERLAND	P KS	SEARS BUSINESS	OVERLAND	P KS
CARLCO INCORPOR	OVERLAND	P KS	SEARS ROEBUCK A	OVERLAND	P KS
CENTRAL STATES	OVERLAND	P KS	SERVICE MERCHAN	OVERLAND	P KS
CENTURION INTER	OVERLAND	P KS	SKIL CORPORATIO	OVERLAND	P KS
COMMERCIAL CAPI	OVERLAND	P KS	SMOKEETER OF MI	OVERLAND	P KS
CONNECTING POIN	OVERLAND	P KS	SPECK WISE AND	OVERLAND	P KS
CONTINENTAL VID	OVERLAND	P KS	STURGIS EQUIPME	OVERLAND	P KS
CORPORATE ENVIR	OVERLAND	P KS	SYSTRON DONNER	OVERLAND	P KS
CRABTREE & LVEL	OVERLAND	P KS	TELECTRONICS IN	OVERLAND	P KS
DOUGLAS PUMP SE	OVERLAND	P KS	THE ANTENNA FAR	OVERLAND	P KS
DYNAMIC BUSINES	OVERLAND	P KS	THE FLOWER MAN	OVERLAND	P KS
ENFORCER INCORP	OVERLAND	P KS	THE STUDIO	OVERLAND	P KS
ENTIRE COMPUTER	OVERLAND	P KS	THE TIMKEN COMP	OVERLAND	P KS
ENTIRE SUPPLY	OVERLAND	P KS	THE VAC SHOP IN	OVERLAND	P KS
FARINON ELECTRI	OVERLAND	P KS	THE WOOD WORKS	OVERLAND	P KS
FLUIDTECH INC.	OVERLAND	P KS	TRANE COMPANY	OVERLAND	P KS
GANN ENTERPRISE	OVERLAND	P KS	TURNER CONSULTA	OVERLAND	P KS
GENERAL ELECTRI	OVERLAND	P KS	UNITED MIDWEST	OVERLAND	P KS
GRAPHIC CONTROL	OVERLAND	P KS	VERSATEC	OVERLAND	P KS
GRAY HILL SPECT	OVERLAND	P KS	VERY IMPORTANT	OVERLAND	P KS
HAROLD J CURRY	OVERLAND	P KS	WALDENBOOKS #45	OVERLAND	P KS
HOUSE OF FRAMES	OVERLAND	P KS	WESTBURNE SUPPL	OVERLAND	P KS
INLAND ASSOCIAT	OVERLAND	P KS	WORLEY ENTERPRI	OVERLAND	P KS
INTEGRATED MANA	OVERLAND	P KS	XEROX CORPORATI	OVERLAND	P KS
INIERGRAPH CORP	OVERLAND	P KS	KAN COMM	OXFORD	KS
J AND S TRAILER	OVERLAND	P KS	TRI-COMPANY CON	OXFORD	KS
J.J. MELCHIOR J	OVERLAND	P KS	D AND G MACHINE	PAOLA	KS
JIM'S LOCKSMITH	OVERLAND	P KS	J&J METAL PRODU	PAOLA	KS
KROHN-HITE	OVERLAND	P KS	GOODYEAR COMMER	PARK CITY	KS

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VENDOR	CITY	STATE	VENDOR	CITY	STATE
DAYTON SUPERIOR	PARSONS	KS	RADIO CAB-YELLO	SALINA	KS
HAMILTON TRENCH	PARSONS	KS	SALINA NUT BOLT	SALINA	KS
MCKINZIE SCHEND	PARSONS	KS	SALINE CO. NOXI	SALINA	KS
CITY OF PAWNEE	PAWNEE ROC	KS	SEARS	SALINA	KS
CITY OF PEABODY	PEABODY	KS	SKELGAS INC	SALINA	KS
MACKEY & SONS	PEABODY	KS	SMOOT GRAIN CO	SALINA	KS
A-1	FECK	KS	VERNON'S SUPPLY	SALINA	KS
BISHOPS CYCLE C	PERRY	KS	WASTE MANAGEMEN	SALINA	KS
N. R. HAMM QUAR	PERRY	KS	WILSON & COMPAN	SALINA	KS
KYLE RAILROAD C	PHILLIPSBU	KS	ZELLER BRAKE SE	SALINA	KS
BAR B. Q. RANCH	PITTSBURG	KS	MC DONALD OIL C	SATANTA	KS
CITY OF PITTSBU	PITTSBURG	KS	MCDONALD OIL CO	SATANTA	KS
JAMES J WOOD	PITTSBURG	KS	MCDONALD 66 SER	SATANTA	KS
MID-AMERICA SAN	PITTSBURG	KS	SATANTA AUTO CE	SATANTA	KS
MIDWEST MINERAL	PITTSBURG	KS	SATANTA COOPERA	SATANTA	KS
LEE E FIGGINS	POMONA	KS	SATANTA PRESSUR	SATANTA	KS
CALDWELL-BAKER	PRAIRIE VI	KS	SATANTA ROUSTAB	SATANTA	KS
GLASEAL, INC	PRAIRIE VI	KS	CONSTRUCTION RE	SCANDIA	KS
KANSAS NATIONAL	PRAIRIE VI	KS	BUMPS MOWING &	SCOTT CITY	KS
O.J. DU PREE CO	PRAIRIE VI	KS	SCOTT CITY GRAI	SCOTT CITY	KS
FRISBIE ICE COM	PRATT	KS	BESCO COMPUTERS	SHAWNEE	KS
SOUTHWEST TRUCK	PRATT	KS	CALKINS ELECTRI	SHAWNEE	KS
STROHL OIL CO	PRETTY PRA	KS	CLARK'S TOOL HU	SHAWNEE	KS
KNIGHT OIL INC	PRINCETON	KS	DAN EVANS 551-7	SHAWNEE	KS
BRADLEY ATCHISO	READING	KS	DEFFENBAUGH IND	SHAWNEE	KS
CITY OF READING	READING	KS	EDWARD RANDALL	SHAWNEE	KS
READING 66	READING	KS	EMERGENCY SAFET	SHAWNEE	KS
T AND H SAW AND	RILEY	KS	FLAGSOURCE UNLI	SHAWNEE	KS
BOB R MORGAN	ROELAND PA	KS	HARDING GLASS	SHAWNEE	KS
MORTON COUNTY W	ROLLA	KS	HOU-MAC CONSTRU	SHAWNEE	KS
BUTLER COUNTY R	ROSALIA	KS	JAYHAWK MASONRY	SHAWNEE	KS
ROSSVILLE TRUCK	ROSSVILLE	KS	JOHNNY ON THE S	SHAWNEE	KS
FARMERS CO-OP A	RUSH CENTE	KS	JOHNSON COUNTY	SHAWNEE	KS
AL'S CITY TAXI	SALINA	KS	KANSAS CITY CAT	SHAWNEE	KS
ALLIED MOBILE P	SALINA	KS	KIEF'S TRANSFER	SHAWNEE	KS
BERGKAMP INCORP	SALINA	KS	MAURER PAVING C	SHAWNEE	KS
BROWN WELDING S	SALINA	KS	MICKEY'S PARTY	SHAWNEE	KS
CENTRAL OFFICE	SALINA	KS	RENZENBERGER IN	SHAWNEE	KS
CONSTRUCTION RE	SALINA	KS	S.P.D. TRANSFER	SHAWNEE	KS
CONTINENTAL HYD	SALINA	KS	SEAL A LOT INC	SHAWNEE	KS
DEL'S ALTERNATO	SALINA	KS	SHAWNEE COPY CE	SHAWNEE	KS
DIESEL EQUIPMEN	SALINA	KS	SHAWNEE CYCLE P	SHAWNEE	KS
FERCO INCORPORA	SALINA	KS	TERMIHIX INTERN	SHAWNEE	KS
FINNEGANS	SALINA	KS	THE COPY CENTER	SHAWNEE	KS
FOOD SERVICES O	SALINA	KS	VAN'S FOOD CENT	SHAWNEE	KS
GINDER HYDRAULI	SALINA	KS	A M MULTIGRAPHI	SHAWNEE MI	KS
HOFF'S MACHINE	SALINA	KS	AMERICAN INDUST	SHAWNEE MI	KS
LIGHTNER WELDIN	SALINA	KS	ASH BATTERY SYS	SHAWNEE MI	KS
MCCORD TIRE CO	SALINA	KS	BRUNING	SHAWNEE MI	KS
OTT OIL COMPANY	SALINA	KS	C & B FLARE COM	SHAWNEE MI	KS
PAYLESS CASHWAY	SALINA	KS	C AND D POWER S	SHAWNEE MI	KS
PAYNE OIL, INCO	SALINA	KS	COMMUNICATIONS	SHAWNEE MI	KS
PEPSI-COLA BOTT	SALINA	KS	EASTMAN KODAK C	SHAWNEE MI	KS

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ELECTROREP INCO	SHAWNEE	MI KS	ST JOHN FARMERS	ST JOHN	KS
FLUID POWER SAL	SHAWNEE	MI KS	STAFFORD COUNTY	ST JOHN	KS
HEAVEN ENGINEER	SHAWNEE	MI KS	BEACHNER CONSTR	ST PAUL	KS
INDUSTRIAL SUPP	SHAWNEE	MI KS	O'BRIEN ROCK CO	ST PAUL	KS
J.L. GRADY COMP	SHAWNEE	MI KS	CITY OF STAFFOR	STAFFORD	KS
K-MART	SHAWNEE	MI KS	CLICK ELECTRIC	STAFFORD	KS
KANSAS CITY VAL	SHAWNEE	MI KS	ROUSH OIL COMPA	STAFFORD	KS
LAKELAND ENGINE	SHAWNEE	MI KS	STAFFORD COOP	STAFFORD	KS
LEEVEE AND ASSO	SHAWNEE	MI KS	ZENITH COOPERAT	STAFFORD	KS
MAX RIEKE & BRO	SHAWNEE	MI KS	ODONNELL & SOMS	STANLEY	KS
MC ANANY CONSTR	SHAWNEE	MI KS	FARMERS COOPERA	STERLING	KS
MICROTRONICS IN	SHAWNEE	MI KS	TURNBULL ADVERT	STOCKTON	KS
MISSION OFFICE	SHAWNEE	MI KS	AUTO PARTS OF C	STRONG CIT	KS
MITCHELL SERVIC	SHAWNEE	MI KS	CLARK FARM AND	STRONG CIT	KS
NALCO CHEMICAL	SHAWNEE	MI KS	DIEKER OIL INCO	STRONG CIT	KS
NAMELY YOURS	SHAWNEE	MI KS	DIEKER OIL, INC	STRONG CIT	KS
OFFICE EQUIPMEN	SHAWNEE	MI KS	DIEKER STANDARD	STRONG CIT	KS
PETERSON BUSINE	SHAWNEE	MI KS	STUBENHOFER PLU	STRONG CIT	KS
PETERSON MACHIN	SHAWNEE	MI KS	LUCAS AND SONS	SUBLETTE	KS
PROCESS MEASURE	SHAWNEE	MI KS	THE SUBLETTE CO	SUBLETTE	KS
PRYOR RESOURCES	SHAWNEE	MI KS	SHELITE OIL COM	SUN CITY	KS
RIVARD & ASSOCI	SHAWNEE	MI KS	SYLVIA COOPERAT	SYLVIA	KS
RIVARD SALES CO	SHAWNEE	MI KS	D AND H OIL COM	SYRACUSE	KS
SCOTWOOD INDUST	SHAWNEE	MI KS	DOC'S CLEAR ICE	SYRACUSE	KS
SHAWNEE MISSION	SHAWNEE	MI KS	HAMILTON COUNTY	SYRACUSE	KS
SHAWNEE PRESS,	SHAWNEE	MI KS	TRIPLE-D AUTO P	SYRACUSE	KS
SHEET METAL SER	SHAWNEE	MI KS	FARMERS COOPERA	TALMAGE	KS
TARGET SPECIALT	SHAWNEE	MI KS	CARDIE OIL INCO	TAMPA	KS
THE DARLING ENV	SHAWNEE	MI KS	FORD'S LAUNDRY	TECUMSEH	KS
TRIANGLE SALES	SHAWNEE	MI KS	REX FORD	TECUMSEH	KS
UNISYS CORPORAT	SHAWNEE	MI KS	TOPEKA STEAK HO	TECUMSEH	KS
VALERON CORPORA	SHAWNEE	MI KS	INDUSTRIAL CRAT	THAYER	KS
WHITEHOUSE GALL	SHAWNEE	MI KS	JUDY WHEELER	THAYER	KS
WORD-TECH BUSIN	SHAWNEE	MI KS	A & A CONCRETE	TOPEKA	KS
YOUNG RADIATOR	SHAWNEE	MI KS	A E WEST PETROL	TOPEKA	KS
HAMILTON OIL CO	SILVER LAK	LAK KS	A TO Z RENTAL I	TOPEKA	KS
ROBERSON LUMBER	SILVER LAK	LAK KS	A-1 LOCK & KEY	TOPEKA	KS
TEXACO, INCORPO	SILVER LAK	LAK KS	A-1 LOCK AND KE	TOPEKA	KS
UNIONGAS	SILVER LAK	LAK KS	AAA ENGINE AND	TOPEKA	KS
EVANS RENTAL	SO HUTCHIN	KS	ABS, INC	TOPEKA	KS
DANNY J EWING	SOLOMON	KS	ACME RADIO SUPP	TOPEKA	KS
SOLOMON ELECTRI	SOLOMON	KS	ACTIVE COMMERCI	TOPEKA	KS
SOUTH HAVEN L P	SOUTH HAVE	KS	AD EXCELLENCE	TOPEKA	KS
KANSAS ICE	SOUTH HUTC	KS	ADAMS BUSINESS	TOPEKA	KS
REHD COUNTY WEE	SOUTH HUTC	KS	ADMINISTRATIVE	TOPEKA	KS
STUTZMAN REFUSE	SOUTH HUTC	KS	ADVANCE ELECTRO	TOPEKA	KS
QUALITY PARTS A	SPEARVILLE	KS	ADVERTISING SER	TOPEKA	KS
RIGHT COOPERATI	SPEARVILLE	KS	ALLIED FLOORS I	TOPEKA	KS
SANKO'S SERVICE	SPEARVILLE	KS	ALLIED PAINTS I	TOPEKA	KS
WERNER PLUMBING	SPEARVILLE	KS	AMERICAN LINEN	TOPEKA	KS
HORTICULTURAL S	ST GEORGE	KS	AMERICAN PLAINS	TOPEKA	KS
GEE OIL SERVICE	ST JOHN	KS	AMERICAN PRE-SO	TOPEKA	KS
SOLID WASTE DEP	ST JOHN	KS	AMERICAN RED CR	TOPEKA	KS

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VENDOR	CITY	STATE	VENDOR	CITY	STATE
AMERIPLUS INCOR	TOPEKA	KS	CITY LAMP AND S	TOPEKA	KS
ASAYS SPORTSMAN	TOPEKA	KS	CITY OF TOPEKA	TOPEKA	KS
ASSOCIATED BEAR	TOPEKA	KS	CITY OF TOPEKA	TOPEKA	KS
AUTO PARTS OF E	TOPEKA	KS	CITYWIDE JANITO	TOPEKA	KS
AUTO PARTSMITH	TOPEKA	KS	CLARENCE RHAMBO	TOPEKA	KS
AUTOMATED BUSIN	TOPEKA	KS	CLARK AND ASSOC	TOPEKA	KS
B AND B SIGN CO	TOPEKA	KS	CLARK LIFT OF T	TOPEKA	KS
B AND B SIGNS	TOPEKA	KS	CLARKLIFT OF TO	TOPEKA	KS
B DALTON BOOKSE	TOPEKA	KS	COFFEE U.S.A. C	TOPEKA	KS
B. A. DURST CON	TOPEKA	KS	COKER ENGINE SE	TOPEKA	KS
BARTLETT AND WE	TOPEKA	KS	COLLEGE HILL PL	TOPEKA	KS
BASS PRO SHOP O	TOPEKA	KS	COLOR TILE SUPE	TOPEKA	KS
BEN FURBUSH CAR	TOPEKA	KS	COMMERCIAL OFFI	TOPEKA	KS
BERLIN - WHEEL	TOPEKA	KS	COMPUTERLAND	TOPEKA	KS
BERRY MATERIAL	TOPEKA	KS	CONCRETE SUPPLY	TOPEKA	KS
BERRY TRACTOR A	TOPEKA	KS	CONNER TILE AND	TOPEKA	KS
BEST OFFICE ERU	TOPEKA	KS	CONTECH CONSTRU	TOPEKA	KS
BEST WESTERN PA	TOPEKA	KS	CONTINENTAL CAR	TOPEKA	KS
BLACKBURN NURSE	TOPEKA	KS	CONTRACT DESIGN	TOPEKA	KS
BOATMEN'S FIRST	TOPEKA	KS	COOK, FLATT AND	TOPEKA	KS
BOB FLORENCE CO	TOPEKA	KS	COPE PLASTICS	TOPEKA	KS
BOB NEISWENDER	TOPEKA	KS	COPY CENTER OF	TOPEKA	KS
BOB'S JANITORIA	TOPEKA	KS	COPY PRODUCTS	TOPEKA	KS
BRENT PHOTOGRAP	TOPEKA	KS	CORCORAN CHEMIC	TOPEKA	KS
BROWN EXCAVATIO	TOPEKA	KS	COSTUMES ETC	TOPEKA	KS
BROWN TRANSPORT	TOPEKA	KS	COX & ASSOCIATE	TOPEKA	KS
BUBECK SERVICE	TOPEKA	KS	CREATIVE SIGNS	TOPEKA	KS
BUSH MANAGEMENT	TOPEKA	KS	CUMMINGS SUPPLY	TOPEKA	KS
C. W. PRINTS	TOPEKA	KS	CUMMINGS WELDIN	TOPEKA	KS
C.E. RITCHEY SI	TOPEKA	KS	CURTIS 1000	TOPEKA	KS
CAMBRIDGE LAWN	TOPEKA	KS	CUSTOM PHOTOGRA	TOPEKA	KS
CAPITAL BELT &	TOPEKA	KS	DAVIS CYCLE SHO	TOPEKA	KS
CAPITAL CITY MO	TOPEKA	KS	DAVIS SPORTS CY	TOPEKA	KS
CAPITAL CITY OI	TOPEKA	KS	DE BACKER'S INC	TOPEKA	KS
CAPITAL CITY RA	TOPEKA	KS	DEAN'S DUPLICAT	TOPEKA	KS
CAPITOL CITY OF	TOPEKA	KS	DEBAUGE & CO.,	TOPEKA	KS
CAPITOL CONCRET	TOPEKA	KS	DECKER OIL COMP	TOPEKA	KS
CARDINAL BUILDI	TOPEKA	KS	DEGGINGER FOUND	TOPEKA	KS
CARDINAL CHEMIC	TOPEKA	KS	DEPARTMENT OF H	TOPEKA	KS
CARLA'S TYPE IN	TOPEKA	KS	DESIGNED BUSINE	TOPEKA	KS
CARPET CENTER	TOPEKA	KS	DICTAPHONE CORP	TOPEKA	KS
CASH & CARRY IN	TOPEKA	KS	DILLONS #67	TOPEKA	KS
CASH AND CARRY	TOPEKA	KS	DISCOUNT OFFICE	TOPEKA	KS
CENTRAL OK PRIN	TOPEKA	KS	DODGE CARROLL E	TOPEKA	KS
CENTREX AUDIO V	TOPEKA	KS	DODGE MANUFACTU	TOPEKA	KS
CENTURY OFFICE	TOPEKA	KS	DON CRUMP TRUCK	TOPEKA	KS
CHAMPNEY WRECKI	TOPEKA	KS	DRINK-O-MAT CO.	TOPEKA	KS
CHEMLAWN SERVIC	TOPEKA	KS	DRIVE TRAIN INC	TOPEKA	KS
CHICAGO CENTRAL	TOPEKA	KS	DROSTE WELDING	TOPEKA	KS
CHICAGO MISSOUR	TOPEKA	KS	DRYWALL CONSTRU	TOPEKA	KS
CHICAGO, MISSOU	TOPEKA	KS	DUFFENS OPTICAL	TOPEKA	KS
CHIEF STATE BOI	TOPEKA	KS	DUNCAN DONUTS	TOPEKA	KS
CITY GLASS & MI	TOPEKA	KS	DUNKIN DONUTS	TOPEKA	KS



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E-KAN INCORPORATED	TOPEKA	KS	HINCKLEY AND SON	TOPEKA	KS
EBA MEDICAL CENTER	TOPEKA	KS	HOUSE OF FABRICS	TOPEKA	KS
ED BOZARTH CHEVROLET	TOPEKA	KS	HYDRO-FLEX CORP	TOPEKA	KS
ED MARLING'S	TOPEKA	KS	IBM CORP	TOPEKA	KS
EKDAHL, DAVIS, & COMPANY	TOPEKA	KS	IBT	TOPEKA	KS
ELECTRONIC BUSINESS	TOPEKA	KS	INDEPENDENT ELECTRIC	TOPEKA	KS
ENERGY MANAGEMENT	TOPEKA	KS	INDUSTRIAL BEAR	TOPEKA	KS
ENERGY MANAGEMENT	TOPEKA	KS	INDUSTRIAL CHROME	TOPEKA	KS
ENGROFF CATERING	TOPEKA	KS	INDUSTRIAL SUPPLY	TOPEKA	KS
ERNIE AND SONS	TOPEKA	KS	INDUSTRIAL SUPPLY	TOPEKA	KS
ESCO	TOPEKA	KS	INJECTION AND TANKS	TOPEKA	KS
F S MEZGER	TOPEKA	KS	INLAND BUSINESS	TOPEKA	KS
FALLEYS INC	TOPEKA	KS	INTERIOR CONTRACTOR	TOPEKA	KS
FERROC-NAC-DE MONTANA	TOPEKA	KS	INTERNATIONAL BUSINESS	TOPEKA	KS
FERROCARRIL SON	TOPEKA	KS	J A HUTCHISON 4	TOPEKA	KS
FERROCARRILES N	TOPEKA	KS	J F G COPY PROD	TOPEKA	KS
FINCHAM SERVICE	TOPEKA	KS	J F GLENN COPY	TOPEKA	KS
FIRESTONE STORE	TOPEKA	KS	J M BAUERSFELDS	TOPEKA	KS
FLOWERS ELECTRIC	TOPEKA	KS	J R TRANSPORT	TOPEKA	KS
FLOYD'S DAYLIGHT	TOPEKA	KS	J. C. DARLING S	TOPEKA	KS
FLU-CON INCORPORATED	TOPEKA	KS	J.C. DARLING CO	TOPEKA	KS
FORDS ECONO-WASHER	TOPEKA	KS	J.F. MCGIVERN,	TOPEKA	KS
FRAKES TRUCKING	TOPEKA	KS	J-WAY INC	TOPEKA	KS
FRAME SHOP AND	TOPEKA	KS	JERRY J DURKES	TOPEKA	KS
FRAMESHOP AND	TOPEKA	KS	JOE CONROY CONT	TOPEKA	KS
FUN FOR ALL	TOPEKA	KS	JOSTEN'S	TOPEKA	KS
G R HEWELL, FOR	TOPEKA	KS	JOSTENS-THE CLAU	TOPEKA	KS
GARDNER FLOOR CO	TOPEKA	KS	K-MART	TOPEKA	KS
GATOR PUMP INCO	TOPEKA	KS	K-W POWER EQUIP	TOPEKA	KS
GENERAL BEVERAGE	TOPEKA	KS	KANSAS AUTOMOTIVE	TOPEKA	KS
GENERAL TIRE SERVICE	TOPEKA	KS	KANSAS BAR AND	TOPEKA	KS
GEORGIA PACIFIC	TOPEKA	KS	KANSAS DEPARTMENT	TOPEKA	KS
GOLD SPECIALTIES	TOPEKA	KS	KANSAS DEPT OF	TOPEKA	KS
GRAGG'S PAINT CO	TOPEKA	KS	KANSAS DIV OF I	TOPEKA	KS
GRAGGS PAINT AND	TOPEKA	KS	KANSAS ELECTRIC	TOPEKA	KS
GRAPHIC PROMOTION	TOPEKA	KS	KANSAS FIRE-& S	TOPEKA	KS
GREGG TIRE COMPANY	TOPEKA	KS	KANSAS INDUSTRIAL	TOPEKA	KS
GROVER'S SMOKEH	TOPEKA	KS	KANSAS MOTOR CA	TOPEKA	KS
H G TRESSLER	TOPEKA	KS	KANSAS PRESS SE	TOPEKA	KS
H.M. IVES AND SON	TOPEKA	KS	KANSAS SAND AND	TOPEKA	KS
HABERKORN AND SON	TOPEKA	KS	KANSAS STATE GR	TOPEKA	KS
HALCO INCORPORATED	TOPEKA	KS	KANSAS STATE HI	TOPEKA	KS
HALL DIRECTORY	TOPEKA	KS	KAW VALLEY PROD	TOPEKA	KS
HALL LITHOGRAPH	TOPEKA	KS	KCR INTERNATIONAL	TOPEKA	KS
HAMMAN AND ASSOCIATES	TOPEKA	KS	KEN'S STEEL OFF	TOPEKA	KS
HANCOCK FABRICS	TOPEKA	KS	KEHS STEEL OFFICE	TOPEKA	KS
HARDING GLASS INC	TOPEKA	KS	KIENE AND BRADLEY	TOPEKA	KS
HERRMANS EXCAVATION	TOPEKA	KS	KING LUMBER COMPANY	TOPEKA	KS
HIGHLAND MILL INC	TOPEKA	KS	KINKO'S	TOPEKA	KS
HILL AND COMPANY	TOPEKA	KS	KIRBY COMPANY O	TOPEKA	KS
HILLMER LEATHER	TOPEKA	KS	KNOLL WELDING S	TOPEKA	KS
HILTI FASTENING	TOPEKA	KS	KNOX SUPPLY INC	TOPEKA	KS
HILTS, INCORPORATED	TOPEKA	KS	KRIZ-DAVIS OF K	TOPEKA	KS

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VENDOR	CITY	STATE	VENDOR	CITY	STATE
LABOR CONTRACTO	TOPEKA	KS	NEENAN COMPANY	TOPEKA	KS
LAIRD NOLLER FO	TOPEKA	KS	NEON TUBE LIGHT	TOPEKA	KS
LAIRD NOLLER FO	TOPEKA	KS	NINTH STREET PA	TOPEKA	KS
LAND RAIL SYSTE	TOPEKA	KS	NOBLE CORP.	TOPEKA	KS
LATIMER, SOMMER	TOPEKA	KS	NORTH EAST KANS	TOPEKA	KS
LATTA-WHITLOW	TOPEKA	KS	NORTHEAST KANSA	TOPEKA	KS
LEE T. MOORE CO	TOPEKA	KS	NORTHSIDE POOL	TOPEKA	KS
LIGHTNER WELDIN	TOPEKA	KS	OFFICE EQUIPMEN	TOPEKA	KS
LINDA LEE DESIG	TOPEKA	KS	ORKIN EXTERMINA	TOPEKA	KS
LINDSAY DISTRIB	TOPEKA	KS	ORKIN PEST CONT	TOPEKA	KS
LOCKWOOD COMPAN	TOPEKA	KS	ORTHOPEDIC CLIN	TOPEKA	KS
LOGAN BUSINESS	TOPEKA	KS	OXYGEN SERVICE	TOPEKA	KS
LORD'S CREATION	TOPEKA	KS	P.P.S. CORPORAT	TOPEKA	KS
LUCKY FIVE REST	TOPEKA	KS	PARAMOUNT PEST	TOPEKA	KS
M D CHEMICAL AN	TOPEKA	KS	PARTY TYME UNLI	TOPEKA	KS
M KATCH AND COM	TOPEKA	KS	PAULINE TIRE AN	TOPEKA	KS
MAGIC 1 HR. PHO	TOPEKA	KS	PAY 'N PAK	TOPEKA	KS
MAINLINE PRINTI	TOPEKA	KS	PENN STATE OIL	TOPEKA	KS
MAJOR APPLIANCE	TOPEKA	KS	PENNCO, INC.	TOPEKA	KS
MARTIN TRACTOR	TOPEKA	KS	PEPSI-COLA BOTT	TOPEKA	KS
MARTIN TRACTOR	TOPEKA	KS	PERINE IRON WOR	TOPEKA	KS
MASSCO INCORPOR	TOPEKA	KS	PETERS ELECTRIC	TOPEKA	KS
MATCO TOOLS	TOPEKA	KS	PETERSON SYSTEM	TOPEKA	KS
MATHER FLARE RE	TOPEKA	KS	PICTURE FRAME W	TOPEKA	KS
MC ELROYS, INCO	TOPEKA	KS	PIINEY BOWES	TOPEKA	KS
MC ENTIRE BROTH	TOPEKA	KS	PIZZA PARLOR	TOPEKA	KS
MCELROY'S INC.	TOPEKA	KS	POSTMASTER	TOPEKA	KS
MEEKS INCORPORA	TOPEKA	KS	POSTMASTER - TO	TOPEKA	KS
MEIER'S READY M	TOPEKA	KS	POSTMASTER - TO	TOPEKA	KS
MELVIN L. ZELLE	TOPEKA	KS	POSTMASTER BROW	TOPEKA	KS
MEMOREX TELEX I	TOPEKA	KS	PRICE EQUIPMENT	TOPEKA	KS
METRO PLEX	TOPEKA	KS	PRIDE TROPHY IN	TOPEKA	KS
METZGER TENT RE	TOPEKA	KS	PRO-PRINT INC	TOPEKA	KS
MEXICAN GOVERN	TOPEKA	KS	PTMW INCORPORAT	TOPEKA	KS
MICROTECH COMPU	TOPEKA	KS	QUICK PRINT	TOPEKA	KS
MIDWEST BANDAG	TOPEKA	KS	R AND K SUPPLY	TOPEKA	KS
MIDWEST LITHO S	TOPEKA	KS	R NEIL CROW	TOPEKA	KS
MIDWEST MACHINE	TOPEKA	KS	RADIO SHACK	TOPEKA	KS
MIDWEST MILL WO	TOPEKA	KS	RANDEL COMPANY	TOPEKA	KS
MIDWEST OFFICE	TOPEKA	KS	RAY ANDERSON CO	TOPEKA	KS
MIKE'S IGA	TOPEKA	KS	RAY BEERS CLOTH	TOPEKA	KS
MOBILFONE OF KA	TOPEKA	KS	RAYNOR DOOR COM	TOPEKA	KS
MODERN OFFICE M	TOPEKA	KS	RED CARPET V.I.	TOPEKA	KS
MONTGOMERY DOOR	TOPEKA	KS	REEVES WIEDEMAN	TOPEKA	KS
MONTGOMERY WARD	TOPEKA	KS	REFRIGERATION E	TOPEKA	KS
MOORE BUSINESS	TOPEKA	KS	REMAX RV	TOPEKA	KS
MUCKENTHALER IN	TOPEKA	KS	RENSENHOUSE ELE	TOPEKA	KS
MUNICIPAL PARKI	TOPEKA	KS	REW MATERIALS I	TOPEKA	KS
MURPHY TRACTOR	TOPEKA	KS	RINEHART ROOFIN	TOPEKA	KS
NAPA AUTO SUPPL	TOPEKA	KS	RINNER CONSTRUC	TOPEKA	KS
NAPA PARTS OF E	TOPEKA	KS	RITCHEY SIGNS A	TOPEKA	KS
NATHAN'S PHOTO	TOPEKA	KS	ROACH HARDWARE	TOPEKA	KS
NATIONWIDE PAPE	TOPEKA	KS	ROACH HARDWARE	TOPEKA	KS

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VENDOR	CITY	STATE	VENDOR	CITY	STATE
ROBERT C TAGGAR	TOPEKA	KS	THRIFTWAY, INC.	TOPEKA	KS
ROLLING MEADOWS	TOPEKA	KS	TIMKEN BEARING	TOPEKA	KS
RUBBER MATERIAL	TOPEKA	KS	TOKAN	TOPEKA	KS
RUDY TORRES EXC	TOPEKA	KS	TOPEKA BATTERY	TOPEKA	KS
SAFELITE SERVIC	TOPEKA	KS	TOPEKA BLUEPRIN	TOPEKA	KS
SALISBURY SUPPL	TOPEKA	KS	TOPEKA ELECTRIC	TOPEKA	KS
SALISBURY SUPPL	TOPEKA	KS	TOPEKA ELECTRIC	TOPEKA	KS
SCHMIDTLEIN EXC	TOPEKA	KS	TOPEKA EVERGREE	TOPEKA	KS
SCOTCH FABRIC C	TOPEKA	KS	TOPEKA FOUNDRY	TOPEKA	KS
SCOTCH TEXTILE	TOPEKA	KS	TOPEKA GENERATO	TOPEKA	KS
SEARS ROEBUCK A	TOPEKA	KS	TOPEKA HYDRAULI	TOPEKA	KS
SEARS, ROEBUCK	TOPEKA	KS	TOPEKA INSULATI	TOPEKA	KS
SELLERS TRACTOR	TOPEKA	KS	TOPEKA KNIGHTS	TOPEKA	KS
SERVICE AMERICA	TOPEKA	KS	TOPEKA LUMBER I	TOPEKA	KS
SERVICEMASTER	TOPEKA	KS	TOPEKA MARINE	TOPEKA	KS
SEWELL OIL COMP	TOPEKA	KS	TOPEKA METAL SP	TOPEKA	KS
SHAWNEE COUNTY	TOPEKA	KS	TOPEKA PUMP COM	TOPEKA	KS
SHAWNEE COUNTY	TOPEKA	KS	TOPEKA SERVICES	TOPEKA	KS
SHAWNEE COUNTY	TOPEKA	KS	TOPEKA SUPPLY A	TOPEKA	KS
SIMPLEX TIME RE	TOPEKA	KS	TOPEKA TENT AND	TOPEKA	KS
SKELGAS SERVICE	TOPEKA	KS	TOPEKA WASTE SY	TOPEKA	KS
SMITH AUDIO VIS	TOPEKA	KS	TORGESON ELECTR	TOPEKA	KS
SNYDER STAMP AN	TOPEKA	KS	TOWHSEND GLASS	TOPEKA	KS
SOLID STATE SON	TOPEKA	KS	TRACTOR SUPPLY	TOPEKA	KS
SOLUTION SYSTEM	TOPEKA	KS	TRI-STATE PETRO	TOPEKA	KS
SOUND RECORDING	TOPEKA	KS	TRUCK & FLEET R	TOPEKA	KS
SPORT ANDERSON	TOPEKA	KS	TRUCK AND FLEET	TOPEKA	KS
STANDARD REGIST	TOPEKA	KS	TUROUOISE AND T	TOPEKA	KS
STANION WHOLESA	TOPEKA	KS	U S POSTAL SERV	TOPEKA	KS
STATE OFFICE SY	TOPEKA	KS	U S POSTMASTER-	TOPEKA	KS
STEERBRIDGE LOG	TOPEKA	KS	U. S. POSIMASTE	TOPEKA	KS
STEVENSON COMPA	TOPEKA	KS	U. S. SUPPLY CO	TOPEKA	KS
STOFFLE MEAT CO	TOPEKA	KS	U. Z. ENGINEERE	TOPEKA	KS
STORMONT-VAIL R	TOPEKA	KS	VERM'S WELDING	TOPEKA	KS
STREIT LINE PUB	TOPEKA	KS	VETERANS ADMINI	TOPEKA	KS
STREITLINE RECH	TOPEKA	KS	VICTOR L PHILLI	TOPEKA	KS
STROBEL MOWER A	TOPEKA	KS	VINCENT ROOFING	TOPEKA	KS
SUNFLOWER RENTS	TOPEKA	KS	W.W. GRAINGER,	TOPEKA	KS
SUNRISE DONUT S	TOPEKA	KS	WAGNER MUDJACKI	TOPEKA	KS
SUNRISE UPHOLST	TOPEKA	KS	WASH ON WHEELS,	TOPEKA	KS
SUPERIOR SUPPLY	TOPEKA	KS	WASINGER BUSINE	TOPEKA	KS
TARWATER FARMS	TOPEKA	KS	WASTE MANAGEMEN	TOPEKA	KS
TARWATERS TOO	TOPEKA	KS	WATER CONDITION	TOPEKA	KS
TED HUTCHESON P	TOPEKA	KS	WELDERS PRODUCT	TOPEKA	KS
TEFFT AND DONAL	TOPEKA	KS	WERTZBERGER FUR	TOPEKA	KS
TERMINIX INTERH	TOPEKA	KS	WEST SIDE STAMP	TOPEKA	KS
THE BEAUCHAMP F	TOPEKA	KS	WESTERN ASSOCIA	TOPEKA	KS
THE COMPUTER PA	TOPEKA	KS	WESTERN EXTRALI	TOPEKA	KS
THE COSTELOW CO	TOPEKA	KS	WESTERN UNIFORM	TOPEKA	KS
THE KAW VALLEY	TOPEKA	KS	WESTSIDE APPLIA	TOPEKA	KS
THE PAULINE FAR	TOPEKA	KS	WESTSIDE STAMP	TOPEKA	KS
THE STANDARD HA	TOPEKA	KS	WHELANS INCORPO	TOPEKA	KS
THOROUGHBFRED CO	TOPEKA	KS	WHITE STAR MACH	TOPEKA	KS

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VENDOR	CITY	STATE	VENDOR	CITY	STATE
WILCH MANUFACTU	TOPEKA	KS	REID STANDARD S	WELLINGTON	KS
WILCOX HOMES AN	TOPEKA	KS	RUSSELL EXCAVAT	WELLINGTON	KS
WOLFES CAMERA A	TOPEKA	KS	SMITH BUILDING	WELLINGTON	KS
WOODYS RADIATOR	TOPEKA	KS	SOUTH CENTRAL A	WELLINGTON	KS
WORD-DATA-COMM	TOPEKA	KS	SPARKLING CLEAN	WELLINGTON	KS
YELLOW CAB COMP	TOPEKA	KS	STALCUP & STALC	WELLINGTON	KS
YOUNG'S, INC.	TOPEKA	KS	STRADER OIL CO	WELLINGTON	KS
ZERCHER PHOTO I	TOPEKA	KS	SUMNER COUNTY L	WELLINGTON	KS
M & M CONTRACTI	TYRO	KS	SUMNER COUNTY W	WELLINGTON	KS
KISTLER SERVICE	UDALL	KS	TACKETT PLUMBIN	WELLINGTON	KS
ALFA WELL SERVI	ULYSSES	KS	THE HARDWARE ST	WELLINGTON	KS
CALDWELL MACHIN	ULYSSES	KS	THE TIN SHOP	WELLINGTON	KS
CARPENIER SERVI	ULYSSES	KS	THOMAS BUILDING	WELLINGTON	KS
GRANT COUNTY FE	ULYSSES	KS	VINCE ERWIN GLA	WELLINGTON	KS
JIM WILSON CRAN	ULYSSES	KS	WELLINGTON AUTO	WELLINGTON	KS
MERRITT OIL COM	ULYSSES	KS	WELLINGTON IMPL	WELLINGTON	KS
WEBBER SUPPLY C	ULYSSES	KS	WELLINGTON MEMO	WELLINGTON	KS
BARTON SOLVENT	VALLEY CEN	KS	WELLINGTON RADI	WELLINGTON	KS
CHEM-DRY OF WIC	VALLEY CEN	KS	WELLINGTON READ	WELLINGTON	KS
DITCH WITCH OF	VALLEY CEN	KS	WHIT'S 66	WELLINGTON	KS
A-1 APPLIANCE R	WAKARUSA	KS	WHITS 66	WELLINGTON	KS
DALE CARLS	WAKARUSA	KS	CRIST GROCERY	WELLSVILLE	KS
CITY OF WALTON	WALTON	KS	EAST KANSAS CHE	WELLSVILLE	KS
FARMERS GRAIN C	WALTON	KS	A.E. PETSCH CO	WICHITA	KS
RWD #4, OSAGE C	WAVERLY	KS	A-ONE PROPANE G	WICHITA	KS
AMOCO FOOD SHOP	WELLINGTON	KS	A-1 SANITATION	WICHITA	KS
AUTO MART OF WE	WELLINGTON	KS	AAA RENT ALL	WICHITA	KS
BAILLYS FARM AN	WELLINGTON	KS	AAA RENT-ALL-SO	WICHITA	KS
BRIAN'S MOWER S	WELLINGTON	KS	ACTION CLEANING	WICHITA	KS
CARROLL GLASS S	WELLINGTON	KS	AFCO METALS INC	WICHITA	KS
CITY OF WELLING	WELLINGTON	KS	AIR CAPITAL ERU	WICHITA	KS
DAVIS AUTOMOTIV	WELLINGTON	KS	AIRCO SERVICE S	WICHITA	KS
DAYLIGHT DONUT	WELLINGTON	KS	ALLEN AUTOMOTIV	WICHITA	KS
FARMERS CO-OP G	WELLINGTON	KS	ALLEN WELDING E	WICHITA	KS
FEDERAL TIRE CO	WELLINGTON	KS	ALLEN'S CONCRET	WICHITA	KS
FULLERTON PRINT	WELLINGTON	KS	ALLEN'S TIRE	WICHITA	KS
GEO RAYL & SON'	WELLINGTON	KS	AMERICAN ELECTR	WICHITA	KS
GREENO INDUSTRI	WELLINGTON	KS	AMERICAN ELECTR	WICHITA	KS
GREENS INDUSTRI	WELLINGTON	KS	AMERICAN HEART	WICHITA	KS
HORSCH OIL COMP	WELLINGTON	KS	AMERICAN VIDEO	WICHITA	KS
JARVIS AUTO SUP	WELLINGTON	KS	ASSOCIATED INDU	WICHITA	KS
K & R SHARPENIN	WELLINGTON	KS	AUSTIN DISTRIBU	WICHITA	KS
MARTIN ELECTRIC	WELLINGTON	KS	AUTO PARTS OF W	WICHITA	KS
MARTINS AUTO PA	WELLINGTON	KS	B & J WELDING	WICHITA	KS
MARV'S METAL SH	WELLINGTON	KS	B F I OF KANSAS	WICHITA	KS
MC ALISTER OIL	WELLINGTON	KS	B R C BEARING C	WICHITA	KS
MCCREARY'S INC	WELLINGTON	KS	B.J. ALBERTS CO	WICHITA	KS
MIKE'S SEPTIC T	WELLINGTON	KS	BAILEY MANUFACT	WICHITA	KS
NICHOLS ELECTRI	WELLINGTON	KS	BAKER FLUID POW	WICHITA	KS
PARTS PLUS	WELLINGTON	KS	BAKER FLUID POW	WICHITA	KS
POSTMASTER	WELLINGTON	KS	BEARING DISTRIB	WICHITA	KS
PRO-MILL CO	WELLINGTON	KS	BELL WELDING AN	WICHITA	KS
RAUSCH TIRE & E	WELLINGTON	KS	BEN TAYLOR TRAS	WICHITA	KS

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VENDOR	CITY	STATE	VENDOR	CITY	STATE
BERRY MATERIAL	WICHITA	KS	GOLDSMITHS INCO	WICHITA	KS
BERRY TRACTOR A	WICHITA	KS	GREDE FOUNDRIES	WICHITA	KS
BEST CABS INC	WICHITA	KS	H/S PRODUCTS IN	WICHITA	KS
BEST SUPPLY COM	WICHITA	KS	HALLS WATER CON	WICHITA	KS
BLASI TIRE CENT	WICHITA	KS	HAMMEL SCALE CO	WICHITA	KS
BROWN WELDING S	WICHITA	KS	HAMPSEL OIL DIST	WICHITA	KS
BROWNING-FERRIS	WICHITA	KS	HARLEY EQUIPMEN	WICHITA	KS
BUCKLEY INDUSTR	WICHITA	KS	HARLEY INDUSTRI	WICHITA	KS
BUSINESS SYSTEM	WICHITA	KS	HESSTON BUSINES	WICHITA	KS
C & C EQUIPMENT	WICHITA	KS	HILTS, INCORPOR	WICHITA	KS
C AND C EQUIPME	WICHITA	KS	HOTSY OF KANSAS	WICHITA	KS
CAP'S STEAM CLE	WICHITA	KS	HYDRAULIC SPECI	WICHITA	KS
CARTWRIGHT MAC'	WICHITA	KS	HYSPECO INCORPO	WICHITA	KS
CASE POWER AND	WICHITA	KS	IBT INCORPORATE	WICHITA	KS
CENTRAL KEY & S	WICHITA	KS	INDEPENDENT WIN	WICHITA	KS
CENTRAL PLAINS	WICHITA	KS	INDUSTRIAL BEAR	WICHITA	KS
CENTRAL SERVICE	WICHITA	KS	INDUSTRIAL MAIN	WICHITA	KS
CHRISTOPHER STE	WICHITA	KS	INLAND TRUCK PA	WICHITA	KS
CITY OF WICHITA	WICHITA	KS	INTERLINK COMMU	WICHITA	KS
CLAUDE MANN AND	WICHITA	KS	J AND B SALES	WICHITA	KS
CODE-A-CALL COM	WICHITA	KS	J N J TRUST	WICHITA	KS
COFFEE TIME INC	WICHITA	KS	JIMMIE JONES CO	WICHITA	KS
COLOR CRAFT COR	WICHITA	KS	JOAN B MASON	WICHITA	KS
CONCRETE ACCESS	WICHITA	KS	JOHNNY ON THE S	WICHITA	KS
CONCRETE ACCESS	WICHITA	KS	JOHNSON LP GAS	WICHITA	KS
CONTAINER HANDL	WICHITA	KS	JOHNSON PROPANE	WICHITA	KS
COOLWATER INN	WICHITA	KS	JOHNSTONE SUPPL	WICHITA	KS
COWIE ELECTRIC	WICHITA	KS	JONA TRUCK LINE	WICHITA	KS
COX INDUSTRIAL	WICHITA	KS	K AND N MOTORCY	WICHITA	KS
CRANE SUPPLY	WICHITA	KS	KAMEN WIPING MA	WICHITA	KS
CRANE SUPPLY CO	WICHITA	KS	KANSAS BATTERY	WICHITA	KS
CROWN PRODUCTS	WICHITA	KS	KANSAS BLUE PRI	WICHITA	KS
CULLUM & BROWN	WICHITA	KS	KANSAS FIRE EQU	WICHITA	KS
CUMMINS MID-AME	WICHITA	KS	KANSAS FORKLIFT	WICHITA	KS
CYLINDER HEAD R	WICHITA	KS	KANSAS GAS AND	WICHITA	KS
DALE MCKEE ELEC	WICHITA	KS	KANSAS TRUCK EQ	WICHITA	KS
DAVIS AUDIO-VIS	WICHITA	KS	KANSAS TURNPIKE	WICHITA	KS
DELTA ELECTRIC	WICHITA	KS	KANSAS-OKLAHOMA	WICHITA	KS
DIESEL EQUIPMEN	WICHITA	KS	KRIZ-DAVIS CO.	WICHITA	KS
DILLON TIRE OF	WICHITA	KS	L S INDUSTRIES	WICHITA	KS
DISTRIBUTOR TO	WICHITA	KS	L.D. SUPPLY, IN	WICHITA	KS
DUFFENS OPTICAL	WICHITA	KS	LAMPTON WELDING	WICHITA	KS
EHRlich ELECTRI	WICHITA	KS	LASER SPECIALTI	WICHITA	KS
ENGINEERED MATE	WICHITA	KS	LIFT PARTS SEKV	WICHITA	KS
ENGINEERING TES	WICHITA	KS	LOVE PACKAGING	WICHITA	KS
EPS EQUIPMENT I	WICHITA	KS	M T S AND SUPPL	WICHITA	KS
ERNSTMANN MACHI	WICHITA	KS	MADILL CARBIDE	WICHITA	KS
FIBRX	WICHITA	KS	MAINTENANCE SUP	WICHITA	KS
FLASHER COMPANY	WICHITA	KS	MANUFACTURING T	WICHITA	KS
FOLEY TRACTOR C	WICHITA	KS	MATERIAL HANDLI	WICHITA	KS
G T SALES AND M	WICHITA	KS	MCCLELLAND SOUH	WICHITA	KS
GARRISON TIRE C	WICHITA	KS	MEGA/DEANCO	WICHITA	KS
GENERAL ELECTRI	WICHITA	KS	METAL ARTS INCO	WICHITA	KS

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VENDOR	CITY	STATE
METER ENGINEERS	WICHITA	KS
MID CONTINENT F	WICHITA	KS
MID KANSAS CONS	WICHITA	KS
MIDWESTERN INSU	WICHITA	KS
MORGAN-BULLEIGH	WICHITA	KS
MOTOR MACHINE A	WICHITA	KS
MPM CONTRACTORS	WICHITA	KS
MURDOCK ELECTRI	WICHITA	KS
MURDOCK INDUSTR	WICHITA	KS
MURPHY TRACTOR	WICHITA	KS
NAPA AUTO PARTS	WICHITA	KS
NEWTON APPLIANC	WICHITA	KS
NICHOLS HONDA S	WICHITA	KS
NICHOLS MOTORS	WICHITA	KS
OFFICE INSTALLA	WICHITA	KS
OVERHEAD DOOR C	WICHITA	KS
P B HOIDALE COM	WICHITA	KS
PARTS PLUS	WICHITA	KS
PARTY PAK ICE	WICHITA	KS
PAYLESS CASHWAY	WICHITA	KS
PEPSI-COLA BOTT	WICHITA	KS
PIONEER MATERIA	WICHITA	KS
PIPING SYSTEMS	WICHITA	KS
PITNEY BOWES IN	WICHITA	KS
PLAZA RENTAL &	WICHITA	KS
POWER DRIVE, IN	WICHITA	KS
PRESSURE SYSTEM	WICHITA	KS
PRESTIGE COFFEE	WICHITA	KS
PRICE BROS. EQU	WICHITA	KS
PROTECTION SERV	WICHITA	KS
QUICK TRANSFER	WICHITA	KS
R.J. ELLIS COMP	WICHITA	KS
RADIO SUPPLY CO	WICHITA	KS
RAYCHEM CORPORA	WICHITA	KS
RAZAK ENGINEERI	WICHITA	KS
RED CARPET CAR	WICHITA	KS
REDDI ROOTR	WICHITA	KS
REDNECK TRAILER	WICHITA	KS
REEVES WIEDEMAN	WICHITA	KS
RICH MIX CONSTR	WICHITA	KS
RICH MIX PRODUC	WICHITA	KS
RICH-MIX PRODUC	WICHITA	KS
RICHMOND ELECTR	WICHITA	KS
RITCHIE PAVING	WICHITA	KS
RODMAN TIRE	WICHITA	KS
ROLFE'S JANITOR	WICHITA	KS
ROYAL SUPPLY, I	WICHITA	KS
RSC ELECTRONICS	WICHITA	KS
RUBBER SUPPLY I	WICHITA	KS
R3 GROUP	WICHITA	KS
SCOTTY CLARK PL	WICHITA	KS
SEARS AND ROEBU	WICHITA	KS
SEDGWICK COUNTY	WICHITA	KS

VENDOR	CITY	STATE
SELLERS TRACTOR	WICHITA	KS
SERVICE CHEMICA	WICHITA	KS
SHAMROCK TIRE	WICHITA	KS
SHARPENING SPEC	WICHITA	KS
SHERWIN-WILLIAM	WICHITA	KS
SHIPLEY TIRE IN	WICHITA	KS
SISCO EQUIPMENT	WICHITA	KS
SISCO INCORPORA	WICHITA	KS
SPRAY EQUIPMENT	WICHITA	KS
SPRAY EQUIPMENT	WICHITA	KS
STANION WHOLESA	WICHITA	KS
STEEL STRUCTURE	WICHITA	KS
STEVE JOHNSON C	WICHITA	KS
SUNFLOWER SUPPL	WICHITA	KS
SUPERIOR COMPUT	WICHITA	KS
SUPERIOR RUBBER	WICHITA	KS
SUPERIOR SERVIC	WICHITA	KS
SUPERIOR SUPPLY	WICHITA	KS
SUTHERLAND LUMB	WICHITA	KS
SYSTEMS MACHINE	WICHITA	KS
TARGET REFRIGER	WICHITA	KS
TERMINIX, INC	WICHITA	KS
THE DENNY KLEPP	WICHITA	KS
THE JIMMIE JONE	WICHITA	KS
THE METER SHOP	WICHITA	KS
THE RIGGING LOF	WICHITA	KS
THE WALT KEELER	WICHITA	KS
THE WINDSHIELD	WICHITA	KS
THOMPSON DIESEL	WICHITA	KS
THREE WAY PATTE	WICHITA	KS
TRI RENTAL AND	WICHITA	KS
TRUCK PARTS AND	WICHITA	KS
TRUCK STUFF INC	WICHITA	KS
TWIN POWER INC	WICHITA	KS
TWIN POWER INCO	WICHITA	KS
TWIN POWER, INC	WICHITA	KS
U.S. MACHINERY	WICHITA	KS
UNIREX INCORPOR	WICHITA	KS
UNIVERSAL MOTOR	WICHITA	KS
UTILITY TRAILER	WICHITA	KS
VARSITY SPORTS	WICHITA	KS
VICTOR CLARK HA	WICHITA	KS
VICTOR L PHILLI	WICHITA	KS
W.W. GRAINGER,	WICHITA	KS
WASHER SPECIALT	WICHITA	KS
WASTE MANAGEMEN	WICHITA	KS
WATKINS, INCORP	WICHITA	KS
WEATHERDATA INC	WICHITA	KS
WESTERN KANSAS	WICHITA	KS
WHITE STAR MACH	WICHITA	KS
WICHITA AIR & H	WICHITA	KS
WICHITA AIR FIL	WICHITA	KS
WICHITA BURNER	WICHITA	KS

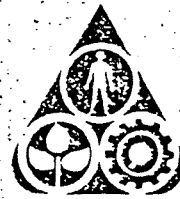


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VENDOR	CITY	STATE
WICHITA CASH RE	WICHITA	KS
WICHITA FENCE C	WICHITA	KS
WICHITA FORD TR	WICHITA	KS
WICHITA IRON &	WICHITA	KS
WICHITA STEEL F	WICHITA	KS
WICHITA WELDING	WICHITA	KS
WOOTEN PRINTING	WICHITA	KS
WILMORE OIL COM	WILMORE	KS
A & M TANK SERV	WINFIELD	KS
BAIR'S AUTO GLA	WINFIELD	KS
BIG D OIL COMPA	WINFIELD	KS
D AND D FARM EQ	WINFIELD	KS
DANIELS ROCK AN	WINFIELD	KS
DARYL RHODES WE	WINFIELD	KS
DAVID SMITH	WINFIELD	KS
DECOUDRES OIL C	WINFIELD	KS
EVERITT LUMBER	WINFIELD	KS
FELTS OIL CO IN	WINFIELD	KS
G.D. DONALS	WINFIELD	KS
HAWKS INER-STA	WINFIELD	KS
HITTLE SERVICE	WINFIELD	KS
ISLAND PARK RAD	WINFIELD	KS
JARVIS AUTO SUP	WINFIELD	KS
K-PAGE POCKET P	WINFIELD	KS
LAWRENCE CRUSHE	WINFIELD	KS
LELAND TREDWAY	WINFIELD	KS
LYNN-BANDD CONO	WINFIELD	KS
NELSON MACHINE	WINFIELD	KS
PARTS UNLIMITED	WINFIELD	KS
POTTER MOWER AN	WINFIELD	KS
QUIK TRIP #333	WINFIELD	KS
SMITH OIL COMPA	WINFIELD	KS
STROTHER FIELD	WINFIELD	KS
TREDWAY FIRE EX	WINFIELD	KS
WESTERN SIZZLIN	WINFIELD	KS
WIEBE TIRE & SU	WINFIELD	KS
WILSON OIL COMP	WINFIELD	KS
WILSON QUICK MA	WINFIELD	KS
WINFIELD FARMER	WINFIELD	KS
WINFIELD INDUST	WINFIELD	KS
WINFIELD IRON &	WINFIELD	KS
RIGHT COOPERATI	WRIGHT	KS

SALES TAX ASSESSMENT  
REPAIR OF RAILROAD ROLLING STOCK



KANSAS DEPARTMENT OF ECONOMIC DEVELOPMENT

SENATE ASSESSMENT AND TAXATION COMMITTEE  
WEDNESDAY, APRIL 4, 1990 ATTACHMENT 4  
SUB-COMMITTEE MEETING

## SALES TAX ASSESSMENT

### REPAIR OF RAILROAD ROLLING STOCK

There are thirteen (13) firms within the state that are directly involved with the Repair of Railroad Rolling Stock. These firms represent a full range of employment sizes with the smallest being a (B) category company on up to the largest which is a (G) category company. The following table gives the firm size distribution:

<u>No.</u>	<u>Code</u>	<u>Definition</u>
1	(B)	10 to 49 Employers
5	(C)	50 to 99 Employers
2	(D)	100 to 249 Employers
3	(E)	250 to 499 Employers
-	(F)	500 to 999 Employers
2	(G)	Over 1000 Employers

Based upon information developed through the course of the investigation on this subject, the total estimated employment averages approximately 5,375 employees each month. If the two firms that are in fact owned and operated by railroads (AT & SF Railway Shops and MKT Railroad) are removed from that total, the total employment is still estimated to be about 3,795 individuals.

The industrial category (SIC 37) which this activity would be a part of represents about a fourth (1/4) of the manufacturing employment (approximately 200,000) within the state. Approximately 50,000 individuals are involved in transportation equipment manufacturing (SIC 37). The majority (approximately 30,000) of the individuals are employed in the manufacture and repair of aircraft equipment and parts.

While the number of individuals involved in manufacturing and repairing railroad equipment appears to be considerably smaller than that of aircraft manufacturing, the 5,375 employees do represent about three percent (3%) of the state's overall manufacturing employment. Noticeable also is the fact that employment is scattered among a greater number of firms than in the aircraft portion of this industrial category. This provides for greater stability in this industry in that each individual firm has less of an impact upon the state's overall economy. Given the volatile nature of the aircraft industry, it is important to achieve this stability.

It would appear that Kansas' centralized location would provide the state with considerable advantages for attracting additional railroad equipment repair firms. Combining this fact with the availability of individuals skilled in the metal working industry, the State of Kansas appears to have most of the ingredients necessary to attract additional firms in this particular industrial area.

Currently, it is estimated that the average monthly payroll would be about \$5.75 million. There is no way to estimate total dollars of sales for the thirteen (13) firms, but it has been indicated to be around \$125 million.

LEAVENWORTH STEEL, INC. (C)  
Box 295, 1604 S. Spruce  
Coffeyville, KS 67337  
Pres.: O. F. Longerbeam  
Phone: 913/371-1441  
Railroad Cars & Repairs

M-K-T RAILROAD (E)  
Box 287, Parsons 67357  
Pres: R. N. Whitman  
Phone: 316/421-1197  
Railroad Equipment

ROCKWELL INTERNATIONAL (G)  
(Metal Casting Div.)  
Box 188, Atchison 66002  
Gen. Mgr: Richard J. Bruggen  
Phone: 913/367-2121  
Rail Transportation Equipment

AT & SF RAILWAY SHOPS (G)  
N. E. Atchison & Branner, Topeka 66616  
Supt. of Shops: Rod S. Cantwell  
Phone: 913/235-0041  
Freight Cars, Passenger Cars

BERWIND RAILWAY SERVICE CO. (B)  
Box 326, Twin Rivers Industrial Park  
Neodesha 66747  
Supt: Jack E. Goodwin  
Phone: 316/325-3950  
Repairing and Cleaning of Railroad Tank Cars

THE DARBY CORPORATION (E)  
1st & Walker, Kansas City 66110  
Chmn. of Bd.: Harry Darby  
Phone: 913/371-1441  
Railway Freight Cars (New, Rebuilt & Repaired)

TOPEKA RAILWAY EQUIPMENT, INC. (C)  
Bldg. 627, Topeka Air Ind. Park  
Pauline 66619  
Mailing: Box 19093, Topeka 66619  
Pres: M.W. Stillings  
Phone: 913/862-0226  
Rail Cars (Repair, Remanufacturing, Rebuilding,  
Modification, Paintings, Parts Manufacturing)

UNION TANK CAR CO. (C)  
Box 511, El Dorado 67042  
Manager: Adolph B. Byrnas  
Phone: 316/321-1980  
Repair & Rebuilding of Railroad Tank Cars

U.S. RAILWAY EQUIPMENT CO. (C)  
(Subs. Evans Products Co.)  
Box 188, 2601 N. Hoover Rd.  
Junction City 66441  
Plt. Mag: Robert Brotherton  
Phone: 913/762-4330  
Rail Car Repair & New Rail Car Assembly.

AEROQUIP CORP. (GUSTIN-BACON DIV.) (D)  
(Subs. Libbey-Owens-Ford Co., Toledo, Ohio)  
Box 927, Lawrence 66044  
Gen. Mgr: J. L. Price  
Phone: 913/841-4000  
Vehicular Equipment Safety Brakes, Railroad Equipt. (Ex

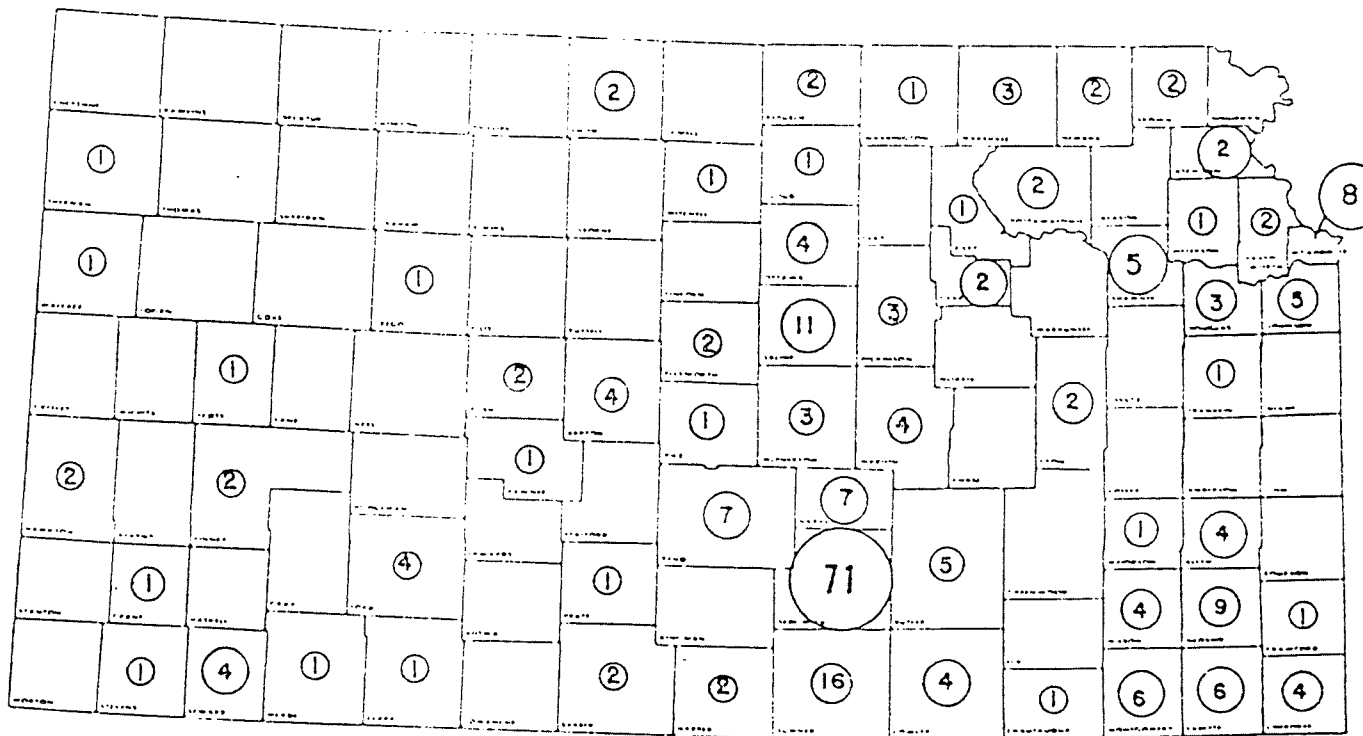
KANSAS CITY STRUCTURAL STEEL CO. (E)  
2100 Metropolitan, Kansas City 66106  
Exec. V.P. & Gen. Mgr: Robert H. Dill  
Phone: 913/831-1234  
Steel instructural, fabricated for buildings, bridges,  
& power plants, plate work, steel service center),  
Overhead traveling cranes, Gantry cranes, Monorail  
systems.

UNIT RAIL ANCHOL CO. (C)  
(Div. Varlen Corp.)  
2604 Industrial St., Atchison 66002  
Mgr: Terry M. Demmon  
Phone: 913/367-7200  
Rail Anchors. (EX.)

# EXHIBIT

MAP 29

## TRANSPORTATION EQUIPMENT (SIC Major Group 37)



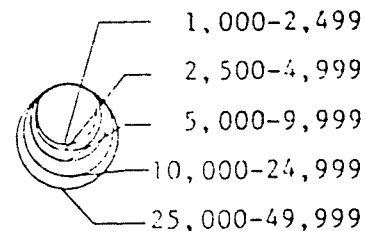
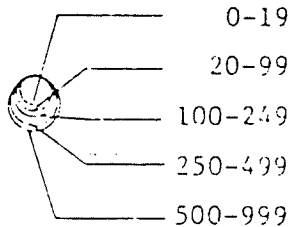
STATEWIDE:

FIRMS 254  
EMPLOYEES 40,532

Number of Employees

Number of Employees

Numerals Inside  
Circle Indicates  
Number of Firms



### Transportation Equipment

Transportation equipment is the largest manufacturing category in Kansas. It employs over 40,000 people or almost 25% of the total number of persons employed in all manufacturing activities in Kansas. Three-fourths of the employment is located in Sedgwick County where over 25,000 people are involved in aircraft production. The average weekly wage in 1976 was \$224, about \$20 per week above the state average. Value added per employee was \$22,876 in 1972.

Maps 30 and 31 give a breakdown of the larger product categories.

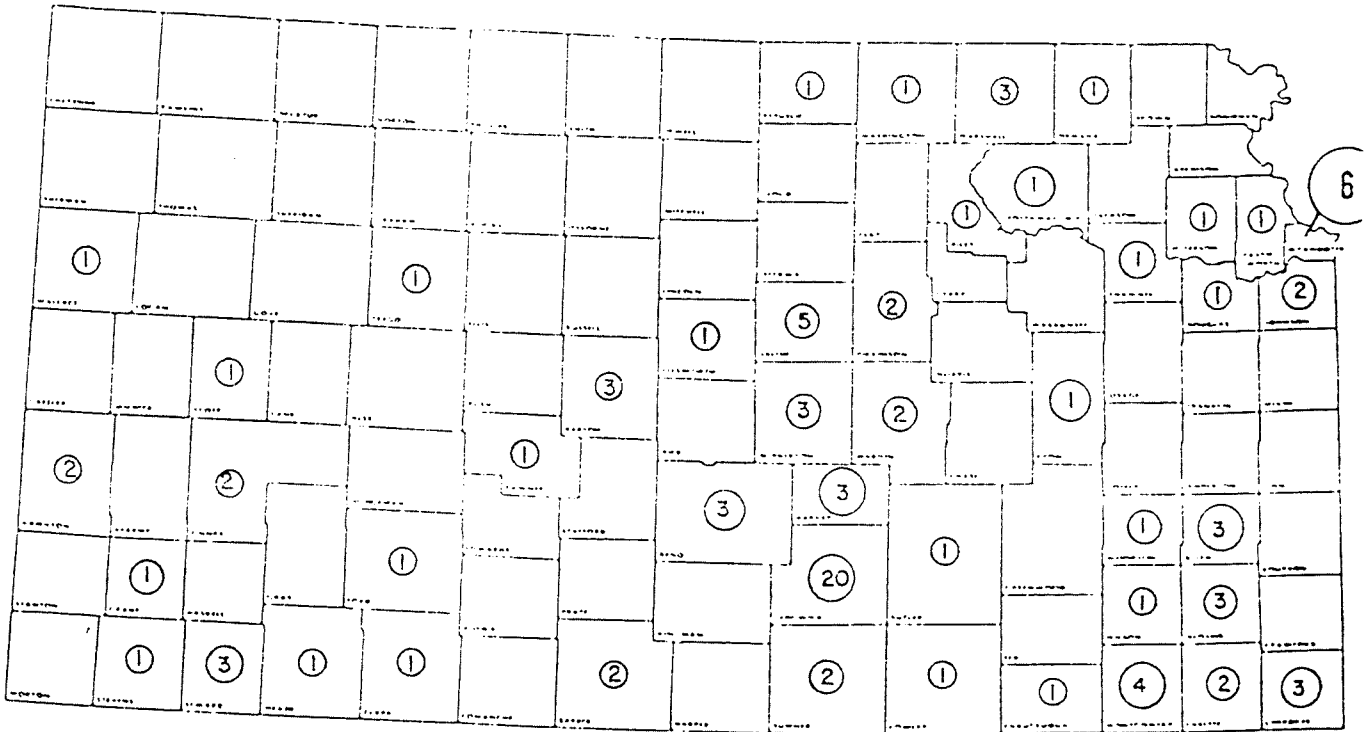
SOURCE: *Kansas Manufacturing Atlas*, KDED, 1978.  
Employment figures are for 1976.

# EXHIBIT

MAP 30

MOTOR VEHICLES AND EQUIPMENT

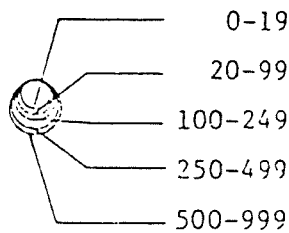
(SIC Four-Digit Groups 3711, 3713, 3714, 3715)



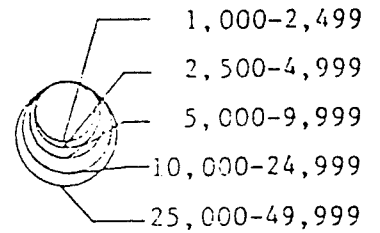
STATEWIDE:

FIRMS 103  
EMPLOYEES 7,852

Number of Employees



Number of Employees



Numerals Inside  
Circle Indicates  
Number of Firms

## Motor Vehicles and Equipment

Plants making autos, truck bodies, truck trailers and parts and accessories are located in 46 counties. Most of the employment is located in Wyandotte County where the General Motors plant is located. General Motors is the largest firm in this category since it employs over 5,000 people.

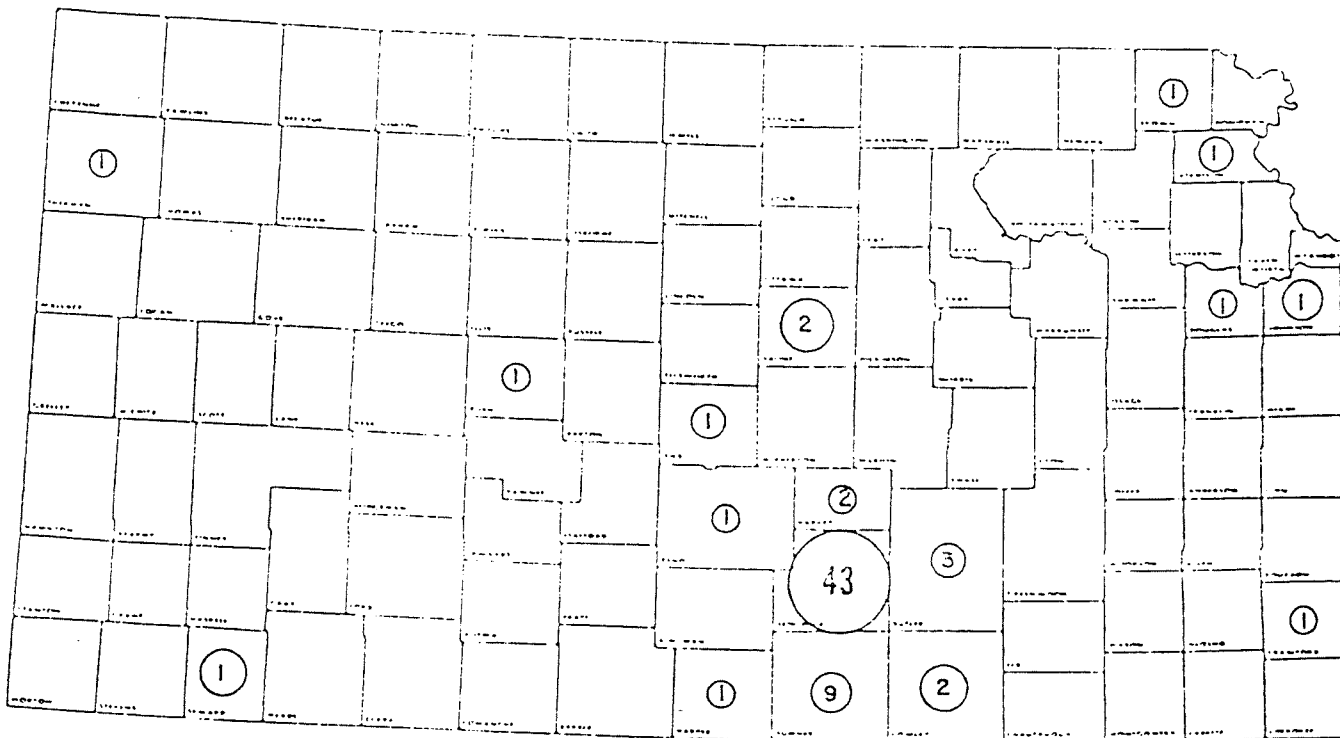
SOURCE: *Kansas Manufacturing Atlas, KDED, 1978*  
*Employment Figures are for 1976.*

4-6

# EXHIBIT

MAP 31

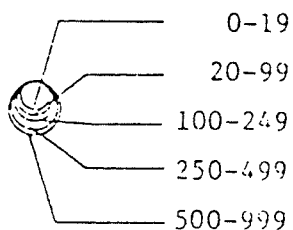
## AIRCRAFT AND PARTS (SIC Four-Digit Groups 3721, 3724, 3728)



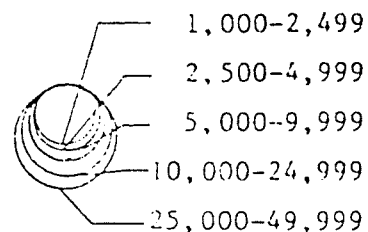
STATEWIDE:

FIRMS 72  
EMPLOYEES 30,213

Number of Employees



Number of Employees



Numerals Inside  
Circle Indicates  
Number of Firms

### Aircraft and Parts

This category has fluctuated widely from a high of 48,000 employees in 1957 to a low of 17,000 as recently as 1971. In 1976, employment averaged a little over 30,000. One reason for the decline between 1957-71 was the cut-back in spending for military contracts. Hopefully, with the greater emphasis on general aviation, this industry will stabilize. Most of the aircraft production is in Sedgewick County. Some of the largest firms in Kansas are located in Wichita. These would include Beech, Boeing, Cessna and Gates Learjet. Cessna also has plants located in Reno and Cowley County and is the largest manufacturing employer in Kansas.

The average weekly wage in the aircraft industry was \$230 in 1976.

Source: Kansas Manufacturing Atlas<sup>41</sup>, KDED, 1978  
Employment figures are for 1976





STATEMENT TO MEMBERS OF THE SENATE ASSESSMENT AND TAXATION COMMITTEE  
IN SUPPORT OF SENATE BILL NO. \_\_\_\_\_

The Department of Revenue, State of Kansas, has recently attempted through statutory interpretation to impose a sales tax on the repair of railroad rolling stock, even though prior administrations have determined that the repair of rolling stock was exempt from the sales tax.

For many years sales tax was not imposed on the repair of railroad rolling stock in the state of Kansas. In late 1973, during an audit of our records by the Department of Revenue, State of Kansas, we were informed by the auditor that we might be assessed tax on work we performed in the repair of railroad rolling stock that was shipped to locations in Kansas for loading, but that repaired rolling stock shipped out of the state of Kansas would not be subject to the sales tax. However, no action was taken at that time.

On May 21, 1974, we sent a letter to Mr. Harold Arnold, Director of Taxation, State of Kansas, concerning this matter and requesting a meeting with the Director.

We then received a letter dated August 27, 1974, from the office of the Secretary of Revenue, signed by Mr. William N. Lacy, Attorney, stating the position of the office of the Secretary of Revenue, regarding this matter. The letter stated that sales tax, pursuant to K.S.A. 1973 Supp. 79-3503(p), was applicable to labor service charges for the repair of railroad rolling stock where accepted delivery was within the state of Kansas. The letter

further stated that repaired rolling stock shipped to the customer out of the state of Kansas, but temporarily stopped within the state of Kansas for loading, would not be subject to sales tax on the labor charges.

On January 30, 1979, we wrote the Department of Revenue, State of Kansas, transmitting a copy of Mr. Lacy's letter of August 27, 1974, and advising that we had no further evidence from the state of Kansas of a change since Mr. Lacy's letter.

We then received a letter dated February 1, 1979, from the Department of Revenue, signed by Alan F. Alderson, Attorney. This letter stated that Mr. Lacy's letter correctly reflected the opinion of the office of the Department of Revenue as it was at the time Mr. Lacy's letter was written, but that since April 12, 1977, with the Amendment of subsection (p) of K.S.A. 79-3603, it had been the position of that office that labor services performed on railroad rolling stock "is subject to sales tax since the service has its situs in Kansas."

Copies of the above letters are attached.

Accordingly, we have been invoicing the sales tax to our customers but they are refusing to pay the tax. We are in a dilemma in that we understand we are not, by law, permitted to pay the tax but we are supposed to collect the tax from our customers and pay it to the state of Kansas. We cannot afford to merely absorb the tax ourselves because this type of work is highly competitive and it would place an unfair burden on us to absorb the tax. If the sales tax is assessed on the repair of railroad

business and will soon eliminate this industry in Kansas. Our customers will have their railroad rolling stock repaired in states where the tax is completely exempt or the tax is exempt for railroad rolling stock that is delivered out of the state. Most often railroad rolling stock that is repaired is delivered out of the state.

It is projected that in the next five years the repair of railroad rolling stock in Kansas will result in approximately \$125,000,000.00 to be infused in the state of Kansas. The imposition of the sales tax in Kansas will cause this industry to be lost to surrounding states with the consequent loss of hundreds of jobs for home owners and heads of families in Kansas.

The expeditious repair of railroad rolling stock is vital to the grain and other agricultural interests in Kansas and if the repair of railroad rolling stock industry is forced out of the state of Kansas by assessment of a sales tax, the consequent delay in the repair of railroad rolling stock would be disastrous.

Our companies, The Darby Corporation, Leavenworth Steel, Inc. and Darby Railway Cars, Inc., have been engaged in the railroad car repair business for many years -- Darby Corporation for over thirty years, Leavenworth Steel, Inc., for over fourteen years and Darby Railway Cars, Inc. for over twenty-five years. Our facilities for railroad car repair work are located in Kansas City, Kansas, Leavenworth, Kansas and Coffeyville, Kansas. Throughout the years we have steadily improved our facilities for this work to the point that it has become the major portion of our business. We have an investment of several million dollars in

our facilities and we have planned continuing improvement and additional investment in our facilities and to continue making jobs for Kansas people.

The greater Kansas City area is served by twelve important railroads and the repair of railroad rolling stock in this area is an important industry. Just a few years ago there were approximately 40 railroad rolling stock repair facilities such as ours in the entire United States. Now there are about 200 such facilities, twelve of which are in Kansas. Many thousands of railroad cars each year traverse the nearly 9,000 miles of railroad trackage in the state of Kansas. Our facilities and others similar to ours are constantly on standby to help the carriers keep their railroad rolling stock fleet operating, whether it be minor repairs or repairs to wrecked cars. As an example of how important this repair work is to our total operations and how important we are to the industry, we repaired approximately 700 railroad cars in 1978 and approximately 800 cars in 1979, and our volume is increasing.

The proposed sales tax is actually assessed against our customers -- we are supposed to collect the tax. As an example of why we will lose our customers, a typical railroad car that we recently repaired was billed to our customer in the amount of \$4,177.62, to which we added \$104.97 tax, making the total billing \$4,282.59. Accordingly, for every \$100,000.00 billings to our customers for railroad rolling stock repair work, it would be necessary for us to add approximately \$2,500.00 in taxes. Certainly our customers are not going to pay this penalty when they can have the work done without this penalty, in surrounding states.

If our companies are forced out of business because of the imposition of a sales tax on the repair of railroad rolling stock, the loss to the state of Kansas of the amount of sales tax would be far less than the loss to the state of Kansas of corporate and personal income taxes.

In addition to providing jobs for Kansas people, we purchase a large amount of material and supplies from Kansas Industries. The loss of our business to these industries would also be a loss to the state of Kansas.

We not only serve those carriers who maintain their own repair shops, but we serve those carriers who do not have their own repair shops. While the carriers who maintain their own repair shops do not pay this sales tax on the work that they perform, those carriers who do not have their own repair facilities are dependent upon outside industry such as ours and would have the additional burden of paying a sales tax on the work performed on their cars in the state of Kansas.

In order to resolve this sales tax controversy, an amendment has been prepared to K.S.A. 79-3603(q) as amended, as follows:

"(q) a tax at the rate of three percent (3%) upon the gross receipts received for the service of repairing, servicing, altering or maintaining tangible personal property which when such services are rendered is not being held for sale in the regular course of business, and whether or not any tangible personal property is transferred in connection therewith; except that no tax shall be imposed upon the materials used and upon the services of repairing, servicing, altering, maintaining, manufacturing, remanufacturing, or modification of tangible personal property used by carriers

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of persons or property in interstate or foreign commerce  
under authority of the laws of the United States. The tax  
imposed by this subsection shall be applicable to the services  
of repairing, servicing, altering or maintaining an items  
of personal property which has been and is fastened to,  
connected with or built into real property;"

The carriers engaged in ground interstate transportation  
should have the same sales tax exemptions given to carriers engaged  
in air transportation under the provisions of K.S.A. 79-3606(g)  
as amended by §1, Chapter 327 of the 1979 Session Laws.

In order for our companies and this industry to survive  
in Kansas, it is urgent that the proposed amendment be adopted  
as quickly as possible.

---

Harry Darby





February 13, 1980

STATEMENT TO MEMBERS OF THE SENATE ASSESSMENT AND TAXATION COMMITTEE  
IN SUPPORT OF SENATE BILL NO. 716

Gentlemen:

My name is Leonard G. Beauchamp International Representative, Research and Education Department of the International Brotherhood of Boilermakers Iron Ship Builders, Blacksmiths, Forgers and Helpers, A.F.L.-C.I.O., which is headquartered in Kansas City, Kansas.

Our organization represents approximately 400 employees at three facilities engaged in the repair of railroad rolling stock in the state of Kansas. The recent attempt by the Department of Revenue, State of Kansas to impose a sales tax on the repair of railroad rolling stock has caused our organization and our membership employed in the railcar repair industry in the State of Kansas a great deal of concern.

The railcar repair industry is a rapidly growing industry in Kansas as well as nationally. The demand for new railcars has exceeded supply and therefore the importance of maintaining and repairing existing railroad rolling stock has increased dramatically. Projections indicate that the demand in the railcar repair industry will continue to increase. This increasing demand will enable current railcar repair facilities to expand employment to meet these needs as well as attract business to locate new facilities in Kansas to capture some of the expanding market.

The current demand in this industry has provided employment opportunities to our members and the employees of the other ten facilities in the state. The projected demand will mean increased employment and economic security to our members and their families.

While the prospects for this industry and our memberships' related employment opportunities in Kansas appear bright, the imposition of the sales tax looms as a dark shadow over this otherwise bright and optimistic economic scene.

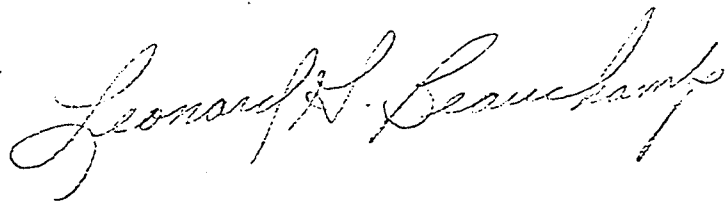
The railcar repair industry is a highly competitive industry. The thirteen facilities in Kansas engaging in this industry are in competition with similar facilities in neighboring states. This is not a captive market for the Kansas facilities and therefore customers are able to be selective as to which company in this geographic area receives the contract to repair their railcars. The states bordering Kansas namely; Iowa, Missouri, Oklahoma, Nebraska, and Colorado do not have a sales tax on the repair of railroad rolling stock.

According to state law, the sales tax on railcar repair would have to be paid by the customer. As an example; if a customer would compare two competitive bids on the repair of a railcar, one from a Kansas facility and one from a facility in Missouri, the customer would have to pay an additional 3% tax to do business in Kansas. It would therefore seem reasonable to assume, if given a choice, the customer in this example would select the facility outside of Kansas. The sales tax, in this situation, acts as a penalty upon the customer to do business in Kansas.

It is apparent that if the sales tax is imposed on the repair of railcars, it will cause an exodus of this business from Kansas to neighboring states. This in turn will bring a decline in employment in the industry resulting in layoffs for our members, and decreased income tax revenue for the state of Kansas.

Our organization therefore supports Senate Bill Number 716 amending the Kansas Retailers' Sales Tax Act; exempting " (aa) All sales of materials and services used in the repairing, servicing, altering, maintaining, manufacturing, remanufacturing, or modification of tangible personal property used by carriers of persons or property in interstate or foreign commerce under authority of the laws of the United States."

This amendment will enable the companies employing our membership to maintain and attract new business and thereby provide jobs for our members and income tax revenue to the state of Kansas.

A handwritten signature in cursive script, reading "Leonard H. Beauchamp". The signature is written in dark ink and is positioned in the lower right quadrant of the page.