EDWARD B. KRINSKY, ARBITRATOR

In the Matter of the Petition of	:	
NORTHWEST UNITED EDUCATORS	:	Case 31 No. 44024
To Initiate Arbitration Between Said Petitioner and	:	INT/ARB-5676 Decision No. 26651-A
BARRON AREA SCHOOL DISTRICT	:	

Appearances:
Weld, Riley, Prenn & Ricci, Attorneys at Law, by
Mr. Stephen L. Weld, for the District.
Mr. Michael J. Burke, Executive Director, Northwest United Educators.

On October 30, 1990, the Wisconsin Employment Relations Commission appointed the undersigned as arbitrator "to issue a final and binding award, pursuant to Sec. 111.70(4)(cm)6. and 7. of the Municipal Employment Relations Act, to resolve said impasse by selecting either the total final offer of the Northwest United Educators or the total final offer of the Barron Area School District."

A hearing was held at Barron, Wisconsin, on December 6, 1990. Prior to going on the record, the parties attempted to resolve the outstanding issues. A tentative agreement was reached which subsequently was not ratified by the District. A second day of hearing was held at Barron on January 14, 1991. At the hearing both parties had the opportunity to present evidence, testimony and arguments. No transcript of the proceeding was made. The record was completed with the exchange by the arbitrator of reply briefs on March 20, 1991.

There is only one issue in dispute between the parties. They have agreed upon all terms and conditions for a 1990-1992 Agreement except for the payment of health insurance in the second year of the Agreement.

NUE Proposes:

> Effective July 1, 1991, the Board will continue to pay the full dollar amount coverage for family and single health insurance.

The District proposes

> Effective July 1, 1991, the District agrees to contribute 95% of the cost of the monthly premium for all regular full-time teachers who participate in the plan.

NUE was certified as the bargaining representative in 1973. It is undisputed that from 1973 through the 1979-81 Agreement, the District paid the full health insurance premium for the bargaining unit. Beginning in 1981 through the 1988-90 Agreement, the District's payment of health insurance was stated in dollar terms, but the dollar amounts stated were equal to the full cost of the insurance premiums. NUE seeks to continue to have the District pay the full dollar amount. The District seeks to change the arrangement in 1991-92 as indicated above.

The statute requires the arbitrator to weigh certain factors in making his decision. There is no dispute with respect to several of them: (a) lawful authority of the Employer; (b) stipulations of the parties; that part of (c) pertaining to the financial ability of the Employer to pay; (g) changes in the cost of living; and (i) changes in circumstances during the arbitration. The other factors are considered below.

There is an issue with respect to which other school districts should be utilized in making comparisons. The parties agree that current members of the Heart O' North Athletic Conference should be used: Chetek, Cumberland, Hayward, Ladysmith, Maple and Spooner. In addition, the District urges that Bloomer and Rice Lake be included. These districts were formerly in the Heart O' North Conference and in prior arbitration proceedings were used as comparables in relationship to the District.

Bloomer and Rice Lake are not geographically further from Barron than are other current Conference districts. If Rice Lake and Bloomer are included, they rank as follows among the nine districts:

	Rice Lake	Bloomer
Enrollment	1	7
FTE	1	6
Cost/Member	8	2
Aid/Member	6	3
Mil Rate	5	6
Equalized Value/Member	4	6

Except, perhaps, for Rice Lake's size, Rice Lake and Bloomer remain comparable to the current Conference districts. The parties' briefs make it clear that Bloomer was in the Heart O' North Conference through 1988-89. Its 1988-91 bargaining agreement was negotiated while it was still part of the Heart O' North Conference. Since the present dispute involves both 1990-91 and 1991-92, the conditions negotiated in Bloomer covering 1990-91 continue to be relevant for comparison purposes. Therefore, the arbitrator will continue to view Bloomer as a relevant comparable district for purposes of this proceeding. It should be noted that as of the close of the hearing in the present proceeding, Bloomer had not yet settled its contract for 1991-92, and thus there is no need for the arbitrator to decide whether Bloomer should continue to be viewed as a relevant comparable in 1991-92.

Rice Lake was in the Heart O' North Conference through 1989-90. Its 1990-92 Agreement was negotiated as part of another conference. The District argues that Rice Lake is contiguous to Barron and it argues further:

> In that settlement (1988-90) Rice Lake became one of the first schools in the Heart O' North Conference to negotiate an employee contribution toward health insurance. Rice Lake must be included as a comparable if the Arbitrator is to understand the historical perspective on the health insurance issue.

Given this history, the arbitrator finds some merit in the District's position insofar as the experience in Rice Lake is germane to an analysis of the pattern in the Heart O' North Conference concerning health insurance. The arbitrator is not persuaded by NUE's argument that by including Rice Lake, the District is merely "forum shopping." The arbitrator's decision to include Rice Lake for the purposes described above is made somewhat easier by NUE's assertion in its brief that "NUE's final offer is preferable regardless of the inclusion or exclusion of Rice Lake and Bloomer."

In conclusion, the arbitrator views it as reasonable to include Bloomer and Rice Lake as comparables for this proceeding, in addition to using the districts in the present Heart O' North Conference.

Statutory factor (c) requires the arbitrator to consider the "interests and welfare of the public . . ." The District does not argue that it cannot pay the costs of either offer, and it acknowledges that its financial position is "middle of the road" in comparison to the other comparable districts. In arguing that its offer better reflects the interests and welfare of the public than does the Association's offer, the District states:

> . . . with the economy in a recession, where the local jobless rate 'failed to dip below the 7% level for the first time in 5 years,' and local taxpayers expect to pay a bigger share of property taxes to the County, the District has a responsibility to its taxpayers to maintain a cost efficient operation while providing quality education to its students . . .

It is the District's position that it is offering pay and health insurance which compares favorably with the comparables, and that its lower cost final offer is more in the interests and welfare of the public than is the Association's.

In its arguments the Association does not specifically address the interests and welfare of the public.

In the arbitrator's opinion, since both final offers in this dispute are reasonable ones, and the only issue is who pays what for health insurance, the interests and welfare of the public are better served by the lower costs which would result from the District's offer as opposed to NUE's offer (an estimated $20,809 in the second year of the Agreement).

Factor (d) requires the arbitrator to weigh comparisons with ". . . other employees generally in public employment in the same community and in comparable communities." In this regard, the District cites data for school districts, outside of the Heart O' North Conference which are represented by NUE. For 18 districts, the data show that in 1988-89, 5 paid less than 100% of health insurance premiums. By 1990-91 that number had grown to 6. (The District's brief appears to indicate that the 1988-89 figure is 5 and the 1990-91 figure is 8, but that is not borne out by the figures which it presents.) The District notes also that three districts which paid 100% in 1990-91 and have settled for 1991-92 will pay less than 100%, or have caps on the size of the increases.

These data show that in NUE-represented districts outside of the comparables, there has been movement away from 100% employer payment of health insurance premiums, although a majority still paid 100% in 1990-91. A smaller number will do so in 1991-92, but the total is not yet known. These data indicate that the District's offer is a reasonable one, but that NUE's offer is just as reasonable.

The District also presented data for the counties in which the comparable school districts are located. Of these 10 counties, only one paid the full cost of family health insurance in 1990, and 8 of them paid percentages in 1990 which are lower than those proposed by the District for 1991-92. These data clearly support the District's position. However, the arbitrator does not know to what extent there has been a change in recent years in what these counties have done. Moreover, the arbitrator

does not know what attention, if any, the parties have paid to what these counties have done in the past, or how the parties' insurance arrangements compared to arrangement in the counties in the past.

As previously mentioned, these data support the District's final offer, but the arbitrator believes that greater weight should be given to what the comparable school districts have done. This is discussed at factor (e), below.

Both parties present data and arguments relating to factor (e), comparisons with ". . . other employees performing similar services."

The arbitrator has derived the following table, using median figures, excluding Barron from the calculation of the medians, which shows the relationship between the total monthly health insurance premium paid in Barron School District in relationship to the median of the comparable districts. There are some differences between the figures supplied by the parties for Barron's health insurance costs, in particular for 1989-90. The arbitrator has used the District's figures.

Comparables Monthly Health Insurance Rates, in Dollars

	1988-89	1989-90	1990-91	3-Year Total
Single				
Comparables median	89.15	103.45	117.28	306.34
District in relation to median	-(15.33)	-(12.29)	1.62	-(22.46)
Family				
Comparables median	221.38	262.37	314.37	797.29
District in relation	-(10.11)	-(15.20)	8.00	-(16.48)

These data show that the District has moved from paying a per employee monthly premium below the comparables median in 1988-89 and 1989-90 to paying a premium above the median in 1990-91.

If the increases over the past three years are considered, the District's increases for that period have totaled less than the median increase figure for the comparables. The health insurance increases have been large for all of the districts, but the District's increases have not been higher than the comparables median during this period.

If only the health insurance increase from 1989-90 to 1990-91 is considered, the District's increase ($27.74) was highest among the comparables for single premiums (above the median increase by $8.44), and highest ($75.20) for family premiums

($31.52 above the median increase). Also, for 1990-91, the District's total premium ranked 5th of 9 for single premium, and 4th of 9 for family premium. If only the dollar amount of the share paid by the employer is calculated, the District ranked 4th of 8 settled districts for single premium in 1990-91 and 2nd of 8 for family premiums.

These figures demonstrate that while Barron's health insurance rates have been relatively lower than the comparables during the past several years, the increase in rates experienced by the District from 1989-90 to 1990-91 was significantly higher than that experienced by the comparables. This illustrates that there is a need to address the problem of health insurance increases, as the District emphasizes. NUE does not disagree. As it states in its brief, ". . . NUE agrees that the health insurance issue is certainly an issue that requires the parties to consider various alternatives to the current health care delivery system." The parties differ about what should be done about it, however.

There is not sufficient data in the record to allow judgments to be made about health insurance premiums and premium increases for 1991-92 in the District or in the comparable districts.

In the arbitrator's opinion, health insurance premium increases have been, and will continue to be, a significant cost item for all of the districts. The figures shown above support arguments that efforts need to be made by the parties to control costs. NUE offers no cost control measures. The District offers cost-sharing, which may or may not result in reduced health insurance costs to the parties eventually. The District's offer will not affect total premiums paid during the term of the Agreement.

What is at issue in this matter is whether the District should continue to pay the full premiums, as it has done since 1973, or whether employees should pay 5% of premiums, as the District proposes.

The District cites the comparable districts to show that there is a trend away from full payment of premiums by the districts. The District also cites national data and reports indicating a trend toward employee payment of part of health insurance costs. The arbitrator believes that the focus of this dispute should be on what is being done by the comparable school districts, whether or not it accurately reflects national trend data not specific to school districts or to Wisconsin.

NUE argues that a 95% contribution figure is not supported by the comparables. It also attaches significance to the fact that all of the changes away from 100% employer contribution have resulted from voluntary bargains, not arbitration.

The arbitrator has derived the following table from the parties' data:

	1989-90	1990-91	1991-92
Number of the 8 comparable districts in which Employer pays full health premium			
Single	7	3 (of 7 settled)	3 (of 4 settled)
Family	6	2 (of 7 settled)	2 (of 4 settled)

It is quite evident that by 1990-91 (and presumedly continuing in 1991-92) there was movement away from full health insurance payment by employers in the comparable districts, thus providing support for the District's final offer. It is noteworthy in that regard that the District is not proposing to implement its 5% proposal until 1991-92.

The following table shows, for each comparable district in which the employer pays less than the full premium, what percentage the employer pays:

	1989-90	1990-91	1991-92
Single	Maple (96%)	Bloomer (99%) Chetek (95%) Cumberland (98.7%) Maple (96%)	Chetek (95%)
Family	Maple (97%)	Bloomer (99%) Chetek (95%) Cumberland (98.7%) Maple (97%) Rice Lake (95%)	Chetek (95%) Rice Lake (95%)

NUE is correct that the movement which has occurred away from 100% employer payment has not been to a figure as low as 95% as sought by the District, except in Chetek and Rice Lake.

In summary, the comparisons support the District insofar as they show a clear movement away from 100% employer payment, but they support the Association insofar as the percentage of payment is concerned, since five of seven districts pay more than 95%.

Factor (f) requires that the arbitrator weigh comparisons with ". . . employees in private employment in the same community and in comparable communities." The District presented the

results of a 1990 survey which it made of private employers located within the Barron School District. Six of the fifteen employers paid 100% of the premium. Among the others, none paid as high as 95%.

These data clearly support the District's position. However, the arbitrator does not know to what extent there has been a change in recent years in what these private employers have done. Moreover, the arbitrator does not know what attention, if any, these parties have paid to what private employers have done in the past, or how the parties' insurance arrangements compared to arrangements in these companies in the past. The arbitrator attaches more weight to what the comparable school districts have done.

Factor (h) requires the arbitrator to consider the "overall compensation presently received by the . . . employees . . ." The District presents "total package" figures for six of the comparison districts which have settled for 1990-91. The data presented show a median increase for the comparables of 6.97%, in comparison to the parties agreed-upon offer for 1990-91, which the District calculates to be 7.95%. Two of the total package calculations, however, bear a footnote: "not verifiable data based on the cast forward method of costing." NUE challenges the accuracy of the figures. The arbitrator notes that the District's figures are based upon questionnaire responses whose accuracy cannot be determined. NUE did not present any total package data for the comparison districts.

In order to make more meaningful comparisons, however, the analysis should be limited in each year to the four districts which have settlements for both years. These districts have a 1990-91 median increase of 6.97%, which coincidentally is the same as the median used above for the six districts in 1990-91. Fortunately, the package calculations for these four districts are not in dispute.

For 1991-92 the District has supplied similar data for the four districts which have reached settlements. All of the total package calculations are based upon estimated increases in health insurance premiums, as are the District's calculations of the total packages offered by the parties in the present dispute. The four settlements have a median percentage increase of 7.35%, as compared to the 6.57% offered by the District, and the 7.03% offered by the Association.

The total package figures presented by the District show that for 1990-91 the parties agreed to a package which was about one percent above the median of the four comparison districts, but for 1991-92 the District's offer is .8% below the median and NUE's offer is .3% below the median.

If the packages are viewed over the two years, the median of the four comparison districts is a two-year increase of 14.4%, which compares to a District offer of 15% and an NUE offer of 15.5%. These data suggest that the offers of both parties result in package increases above what resulted from the bargains in the comparable districts. The District's offer, as the lower of the two, is more reasonable. However, with four of the eight comparable districts not yet settled for 1991-92, the arbitrator is hesitant to put too much weight on any conclusion about how the parties' two-year package will compare to those arrived at in the comparable districts.

The District notes also that of the three (of four) settled districts which have lower package increases for the two-year period than the parties' offer in this proceeding, two of them (Rice Lake and Chetek) provide 95% of health insurance payments. This is further support for the District's position.

Factor (j) requires the arbitrator to consider "such other factors . . . which are normally or traditionally taken into consideration. . ."

There are two "such other factors" which are cited as relevant by one party or both. First is NUE's assertion that the arbitrator should weigh in its favor the tentative agreement which contained a District offer of less than full employer payment of health insurance but contained also significant additional economic benefits not included in the District's final offer. The tentative agreement was accepted by the District's negotiating committee but then was not ratified by the full School Board. The District argues that no consideration should be given to the tentative agreement.

It is the arbitrator's opinion that both parties acted reasonably in their attempt on December 6, 1990, to reach a voluntary agreement. It is also his view that the District negotiations committee acted reasonably in that context in going beyond its final offer in an attempt to resolve this matter voluntarily, without arbitration. Those efforts were not supported by a majority of the School Board. Besides viewing the District's negotiating committee action as reasonable, thus supporting NUE's argument that it would be reasonable that there be greater benefits paid than are contained in the District's final offer, the arbitrator believes that no weight should be given to the fact that there was a tentative agreement. There are two reasonable final offers in this proceeding and the tentative agreement was also reasonable. Were the arbitrator to weigh the failed settlement efforts against the District, the result would be to send a message to bargainers that it will count against them in arbitration if they make additional efforts to resolve the issues and those efforts prove to be unsuccessful. Such a message would not enhance settlement efforts and would be harmful to voluntary collective bargaining.

The second "other factor" is NUE's argument that the District final offer changes the status quo which has existed since 1973 without offering a meaningful quid pro quo for the change. The District acknowledges that it is attempting to change the status quo, but argues that it is offering a meaningful quid pro quo.

In support of their positions, both parties cite numerous arbitration awards describing what various arbitrators have looked for in determining the adequacy of a quid pro quo. For the sake of brevity those citations are not given here. NUE cites a 1978 award of this arbitrator in a dispute between these parties which involved an attempt by the District to reduce increments and change layoff language. In that Award the arbitrator made the following statements:

> . . . While there may be a basis for arguing in negotiations that the increments should be reduced, the data do not show persuasively that the District as an employer is so disadvantaged as to demonstrate a need to change the salary structure.
>
> . . . Arbitrators generally view the voluntary bargaining process, not arbitration, as the means by which fundamental changes in relationships should be achieved, so that arbitration will not become a substitute for bargaining. . .
>
> . . . The arbitrator holds strongly to the view that unless exceptional circumstances prevail, a fundamental change in layoff language or any other fundamental aspect of the bargaining relationship should be negotiated voluntarily by the parties, not imposed by an arbitrator. . .

The arbitrator does not view the circumstances in this case as exceptional ones which should compel a change through arbitration, despite the dramatic increase in health insurance premiums from 1989-90 to 1990-91. The District is not so disadvantaged in relationship to the comparables to require that a change be made through arbitration at this time. As shown above, what the District is paying for health insurance is not drastically out of line with what the comparables are paying, and the cost-sharing arrangement which the District is offering (95%) is more advantageous to it than is the case in most of the other districts where the share is higher than 95%.

NUE argues that the District wants to require employees to pay 5% of health insurance premiums, but offers nothing in return. NUE cites the fact that the District's wage offer for 1990-91 and 1991-92 is no higher than the wage increases given in

the comparison districts. This is borne out, it argues, in the District's own exhibits which show for 1990-91 that the agreed-upon 5% wage offer is the same as the wage increase paid in four of the eight other districts, while three of the districts paid a higher percentage wage increase, and one had not yet settled. For 1991-92, the four settled districts all had 5% wage increases, the same as agreed-upon by the parties in this proceeding.

The District argues that it has met the burden of changing the health insurance payment arrangements in this arbitration. It cites as support for its position the sharp increase in its health insurance premiums (which it calculates as an increase of more than $843 per employee from 1989-90 to 1990-91). The District acknowledges that cost-sharing will not stop the premium increases, but it states:

> The District does not contend that a 5% contribution by employees will stop the escalating health care costs. But, the District believes that if the teachers also experience the escalating health care costs, they will be more willing to seriously consider benefit reductions or administration changes or, for that matter, evaluate the cost/benefit of trips to the emergency room, hospital, or doctor's office. Those are the types of decisions and changes that could hold down the rate of future increases.

As noted above, the Association does not disagree with the District that something needs to be done about the rising cost of health insurance. It points to joint measures, voluntarily taken in the past by the parties. However, the Association believes that the District's final offer in the present proceeding will not do anything to bring down the costs of health insurance. It will only shift part of the costs from the District to the employees.

Having demonstrated the need for controlling its health insurance costs, the District argues, it provided a quid pro quo by offering a 5% wage settlement for 1990-91 without gaining concessions in return. This is a quid pro quo, it argues, because "while the norm within the Conference approximates an increase of 5% per cell on the respective salary schedules, the comparables gained concessions in return for that 5%." The District argues further on this point:

> The norm was not 5%--it was 5% + 95% employer contribution for health insurance, or 5% + a calendar day, or 5% + a cap on insurance.

The District cites the following concessions obtained by the comparable districts in 1990-91.

Bloomer:	cap on health insurance contribution
Chetek:	95% health insurance contribution
Cumberland:	cap on health insurance, plus additional parent/teacher day
Hayward:	added calendar day
Rice Lake:	95% health insurance contribution*
Spooner:	modified deductible
Maple:	new insurance plan

* Other data presented by the District shows that the 95% arrangement became effective in 1989-90, not 1990-91.

The District also asserts in its brief, without any testimony or evidence supporting the assertion, "The Barron District's offer of 5% per cell in both 1990-91 and 1991-92, without 1990-91 health insurance contribution and without additional work days was intended as a buy-out of the health insurance language."

In addressing the District's claims that its package for 1990-91 is more generous than those offered in comparable districts in 1990-91, NUE notes that there are no comparisons of school calendars showing how many days teachers in the various jurisdictions are working. NUE asserts that Barron teachers work as much or more than teachers in the comparison districts, although no systematic analysis is presented. Also, as previously mentioned, NUE questions the reliability of the total compensation figures presented by the District in calculating the worth of the bargains in several of the comparable districts.

The arbitrator is not persuaded by the District's arguments that it has offered a quid pro quo in order to achieve health insurance cost sharing. There is no evidence or testimony concerning the bargaining history, and thus the arbitrator does not know in what terms the District's offer(s) was made; that is, the arbitrator does not know whether, in bargaining, the District ever presented its 5% wage offer for 1990-91 stated as a quid pro quo for maintaining fully paid health insurance. Regardless of whether or not the bargain was stated in those terms, the wage increases offered for 1990-91 and 1991-92 were not materially different from the wages offered in the comparable districts, although as noted above, there may be differences in the total package comparisons which weigh in the District's favor.

It is very difficult to make comparisons between bargaining outcomes in one jurisdiction and those in another where the focus is on a variety of elements of the bargain. One way to make such

comparisons is to look at each item in the package. The District has attempted to do that by pointing to changes in the districts with respect to calendars, insurance cost-sharing arrangements, and caps on premium increases. These changes do not necessarily give a complete picture of the trade-offs which occurred in each bargain, and the arbitrator is not confident that he has sufficient knowledge of what changes were made, why, and in return for what, to make meaningful conclusions about the trade-offs and their value.

A more complete picture is achieved by comparing the value of total package increases. While there is some dispute about those figures in this case, it appears that the total package offered by the District for 1990-91 is about 1% above the median figure for the comparable districts, and perhaps .6% above the median increase over the two-year period 1990-91 and 1991-92. The arbitrator notes that if the District's 1989-90 total package base is used, 1% is approximately $42,000, and .6% is approximately $25,000. Thus, over the two year period, the District may be offering about $25,000 more than it would have offered had it chosen to offer the percentage figure which appears to be the median percentage increase offered by the comparison districts. NUE's offer results in a total package which is 1% higher than the median over the two-year period.

Both parties cite the award of Arbitrator Vernon in Kiel School District (Dec. No. 26549, 1/14/91). Vernon stated, with respect to the matter of quid pro quo:

> Arbitrators like to see a sufficient enough quid pro quo to be convinced that if the dispute existed in the real world of bargaining, most reasonable parties would have struck a deal under such terms.

In the present proceeding the quid pro quo offered by the District was not deemed sufficient by NUE to persuade it to accept cost-sharing of health insurance. In fact, NUE didn't regard it as a quid pro quo at all.

If the approximately $25,000 which the District offer would cost it above the comparables-median were averaged over the number of FTE teachers in the bargaining unit, the result would be approximately $260 per teacher. Thus, the quid pro quo is $260 per teacher. The amount that teachers would pay for health insurance under the District's offer, approximately $21,000, would average $218 per teacher. From a teacher's viewpoint, the quid pro quo offered is worth $42 more than the amount that the teacher would have to give up for health insurance. Under these circumstances, the arbitrator cannot fault NUE for its decision to not accept the District's cost-sharing proposal.

Conclusion

Under the statute, the arbitrator must choose the final offer of one party. What is difficult in this case is that while both state that they recognize a need to address health insurance costs, the final offer of NUE does not address them, and the District's final offer addresses them, but seeks to achieve greater cost-sharing than is in place in most of the comparison districts, and offers an inadequate quid pro quo for changing a very long-standing arrangement under which the District has fully paid for the health insurance.

While it seems clear to the arbitrator, based upon what is happening in the comparable districts, that the cost-sharing arrangements will be changed by these parties through bargaining or arbitration in the future, the arbitrator is not persuaded based upon the record in this case that he should order the change at this time. In his view, the facts that: (a) most of the comparable school districts pay more than 95% of the insurance costs and (b) the District has not shown compelling reasons for making the proposed change through arbitration and (c) has not offered a meaningful quid pro quo to NUE to accept the change, persuade the arbitrator that NUE's final offer should be implemented. This is a difficult decision because: (a) the District has shown that among the comparables in local public and private jurisdictions, and nationally, there is cost-sharing of health insurance costs, (b) the District has experienced very large recent increases in its health insurance premiums, (c) there is logic to its argument that cost-sharing would provide incentive for the parties jointly to address the cost problem, and (d) the total package costs offered by the District over two years appear to be above the median percentage increase paid by comparable districts.

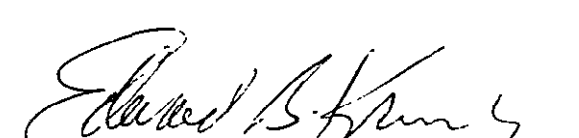
On balance, the arbitrator believes that there is more reason to support the offer of NUE than the District for the 1990-91, 1991-92 Agreement.

Based upon the above facts and discussion, the arbitrator makes the following

AWARD

The final offer of NUE is selected.

Dated at Madison, Wisconsin, this 5th day of April, 1991.



Edward B. Krinsky
Arbitrator