UF UNIVERSITY of FLORIDA | IFAS EXTENSION

Citrus Notes

Polk County Extension Service
PO Box 9005, Drawer HS03 • Bartow, FL 33831-9005
(863) 519-8677, Ext. 109 • wcoswalt@ufl.edu

Hillsborough County Extension Service
5339 County Road 579 • Seffner, FL 33584-3334
(813) 744-5519, Ext. 131

Vol. 11-10

November 2011

Inside this Issue:

Dear Growers,

The practical use of agricultural weather information can have a significant impact on production decisions. The University of Florida has numerous resources related to weather and climate and this information will be the focus of our December, OJ Break. The winter weather outlook calls for La Nina conditions to gain strength through this winter so be prepared by registering now for the 2011-12 edition of the Winter Weather Watch. How cold hardy are citrus trees? The article on critical leaf freezing point temperatures explains how citrus trees get ready for the winter. Tax notes this month offers information on tax planning for the year ending 2011. In the Pesticide News and Information section I have included a couple of informational articles.

Enjoy the issue,

Chris Oswalt
Citrus Extension Agent
Polk/Hillsborough Counties
863-519-8677 Extension 108
P.O. Box 9005, Drawer HS03
Bartow, FL 33831-9005

Polk County December, OJ Break

Our December 2011 Polk County OJ Break will be held in Bartow at the Stuart Conference Center, 1710 Highway 17 South on Thursday, December 8, 2011. We will begin at 10:00 a.m. and conclude with lunch. Our OJ Break sponsor is Ed Dickinson of Improcrop USA.

The topics for this OJ Break will be on agriculture weather and climate. This meeting will be focusing on more than just real time weather data; we will be providing information on the practical application of the weather and climate data available to you, the grower, from the University of Florida. We will also look at what is new with the Florida Automated Weather Network (FAWN). Speakers for the program will be Rick Lusher of FAWN, Gary England from UF/IFAS Lake County and myself.

Since lunch will be provided, we need to have you preregister for the program. You can preregister by calling Gail at 863-519-8677 ext. 111 or you can email me with the names of the attendees at wcoswalt@ufl.edu.

2011-12 Winter Weather Watch

With the days getting shorter and seemly cooler, it is time to register for the 2011-2012 Winter Weather Watch program.

The Winter Weather Watch was started to provide growers with the relevant, current and timely agricultural weather information in the event of freezing temperatures. The program has a number of forecast products for growers from daily zone forecasts to special weather narratives provided by our resident meteorologist. We will also send you a copy of the 2011-12 Winter Weather Watch manual full of information to help you better interpret the forecast for your area. The program currently covers Pasco, Hillsborough, Polk, Highlands, Hardee, Desoto, Charlotte, Lee, Glades, Hendry and Eastern Collier Counties.

Due to your continued participation in the program, we have managed to hold the line on costs. This year's registration cost will be the same as in previous years, only $100 for the four months subscription. This is a mere $25 per month, to get access to Winter Weather Watch simply by calling the toll free phone number. No computer, no internet, just call by phone. I have included an informational sheet and the registration form at the end of this newsletter.

The program begins on November 15, 2011, and will run through March 15, 2012. If you need additional information or have questions, you can give me a call at the office at 863-519-8677 ext. 108.

CREC Citrus Course Announcement

ADVANCED CITRICULTURE II - HOS 6546 will be offered this coming spring of 2012 at the Citrus Research and Education Center and at UF Distance Education locations on the main campus and in citrus production areas. The spring semester course, on regulation of reproductive growth of citrus, will be offered on Tuesdays, 3-6 pm, starting January 9th. The in-person site will be CREC, Lake Alfred or

students can participate in class by interactive Internet Video-Audio Conferencing. Students will review literature on climatic, physiological, production practices and other factors as they influence reproductive development of citrus. Students will read assigned literature, prepare short reports on several papers and then participate in a lecture-discussion session on the assigned topic each week. This is a 3 unit course that will cost $1494.27 for in-state students. This course is available in Continuing Education for credit or audit or as regular Graduate School offerings. Interested students should have taken basic plant physiology, citrus production courses or have several years of citrus production experience. Please contact Dr. L. Gene Albrigo (863) 956-1151 or albrigo@ufl.edu for further information and procedures for class enrollment.

Citrus Leaf Freezing Temperatures Available on Florida Automated Weather Network (FAWN)

Starting on November 28, 2011 I will be collecting the first of my weekly citrus leaf samples for leaf freezing temperature determinations. The weekly values will be posted on the FAWN web site at:

http://fawn.ifas.ufl.edu/tools/coldp/crit_temp_select_guide_citrus.php

The first set of completed values should be posted on FAWN by either Friday, December 2, 2011 or by Monday, December 5, 2011.

Critical Leaf Freezing Point Temperatures for Florida Citrus

Florida citrus growers can use citrus leaf freezing temperature information to better manage water resources during freeze events in Florida. To better understand the process, the following information is provided as a background to this discussion on citrus acclimation to colder temperatures and citrus cold protection.

Certain environmental conditions will initiate the acclimation process. These environmental cues will cause physiological changes to occur within the plant that will depress the temperature at which plant damage will occur. Major environmental factors in Florida citrus are air temperature and water.

At 55^0 F, citrus plant growth slows; as temperatures remain below 55^0 F, citrus trees will continue to acquire acclimation (plant cold hardiness) to these cooler temperatures. This process is reversible during warm winter periods and a loss of acclimation can occur. This loss of acclimation (de-acclimation) can occur rather quickly under field conditions compared to the process of acclimation. The greatest amount of citrus acclimation occurs during consistently cool fall and winters. Once de-acclimation occurs citrus trees will generally not re-acclimate to the same level prior to the onset of de-acclimation.

Irrigation and fall/winter rainfall can have a pronounced effect on citrus acclimation. Drought induced stress has been shown to increase the survival of citrus trees to freezing temperatures when compared to well watered

or over watered citrus trees in Florida. However, visibly drought stressed trees are more susceptible to freeze damage.

During the fall and winter, citrus trees begin to acclimate to cooler temperatures. These cooler temperatures trigger a number of physiological changes at the cellular level. The two principle mechanisms in surviving freezing stress in citrus are ice avoidance and ice tolerance.

Ice avoidance is a mechanism that citrus trees use to prevent freeze damage. In ice avoidance certain changes occur in plant cells that inhibit or prevent the formation of ice. The formation of ice is what causes freeze damage in all plants. It is this rapid expansion of water freezing to ice that destroys the plant cell walls. Low temperatures do not cause freeze damage but it is the destruction of plant cells due to ice formation.

Super-cooling occurs in all plants to one degree or another. The process of super-cooling is where water is cooled below 32^0 F without the formation of ice. This resistance to ice formation is caused by the unique properties of water and hydrogen bonding. Although important in some situations, super-cooling cannot be controlled and is unpredictable in plants. In terms of degrees of cold protection super-cooling will rarely provide more than a few degrees of protection.

The accumulation of solutes in plant cells occurs in Florida citrus during the fall and winter when net photosynthesis increases due to an overall reduction in plant respiration. The accumulation of sugar and other cell solutes depress the freezing point of cellular water. De-ionized water that does not super-cool will freeze at 32^0 F; cells with increased solutes will freeze at lower temperatures based on the concentration of these cell solutes.

Ice nucleating active (INA) bacteria has been the subject of numerous studies over the years. In the early 1980's studies were initiated to look at the influence of two INA bacteria. It was demonstrated that these bacteria when sprayed on citrus leaves caused citrus leaves to freeze at higher temperatures than unsprayed trees. This demonstrated the likely role that INA bacteria may play in reducing the super-cooling of water in plant cells.

Ice tolerance in plant cells refers to the process in which ice formation occurs in the intracellular spaces. This intracellular freezing occurs outside the cell wall in the space between plant cells. In this area of the plant, cells have the ability to expand and accommodate the expansion of water freezing to ice. This allows for the ice formation without cellular damage.

In citrus trees there can be a great deal of variation in the minimum temperature at which plant damage will occur. These variations can be examined by the different plant structures that are exposed to these critical temperatures. Citrus sensitivity to freeze damage is dependent not only on the actual minimum temperature but also the duration of these temperatures. In looking at citrus plant structure critical temperatures can be related to mass of structure, citrus fruit and leaves.

Plant mass plays an important role in the rate at which temperatures fall within plant structures. Structures with the greatest mass loose heat at a slower rate than plant structures with less mass. This can be best illustrated by comparing the difference between a young and a mature citrus tree. If both the young and mature citrus trees are exposed to the identical critical minimum temperature and duration, the young citrus tree may receive extensive damage while the mature tree receives little damage. This result is directly related to

the rate of heat loss of a young tree (less mass) and a mature tree (greater mass).

Freeze damage in citrus fruit is also related to the rate of heat loss within the fruit. Larger fruit lose heat more slowly while smaller, thin-skinned fruit lose heat more rapidly. The smaller fruit would reach the critical temperature more quickly resulting in more freeze damage. Common citrus varieties can be ranked in the following order from most fruit cold tolerant to least: grapefruit, oranges, tangerines, lemons and limes. The reference temperature and duration for the initiation of the freezing process in round oranges is 28^0 F, for four hours. Tangerines and smaller mass fruit would receive freeze damage with shorter durations, while grapefruit would require longer durations.

Citrus leaves have little mass and are susceptible to freeze damage. Critical temperatures for citrus leaves are dynamic during the winter and are affected by the amount of acclimation trees have acquired. Physiological changes occurring in leaf cells allow for significant changes in the leaf freezing point temperature during the winter. Minimum temperatures of 26^0 F will damage hardened-off leaves that have not received any acclimation. Minimum temperatures of 30^0 F can significantly damage unhardened-off new flush leaves. Leaves that have received extensive acclimation have been shown to survive temperatures as low as 20^0 F in Florida. Canopy position can also affect citrus leaf damage to freezing temperatures. Outer canopy leaves exposed to the sky under calm freeze conditions can be from 2^0 F to as much as 6-8^0 F colder than the air temperature, but this greater difference is rare. Most citrus leaves positioned in the tree canopy are generally protected from direct exposure to the sky.

Cold hardiness in citrus is highly dependent on the vigor of the rootstock/scion combination, crop load, susceptibility of plant tissue, tree water status, nutrition and other cultural practices that affect tree vigor. These represent a combination of factors and interactions that are difficult to identify and quantify. Over the years a number of methods to measure citrus cold hardiness have been developed. These techniques included freezing detached leaves, direct measurement leaf cellular solute concentrations and leaf cellular leakage.

Early studies on measuring citrus acclimation involved the freezing of detached leaves in a freeze chamber. This procedure used small temperature probes called thermistors attached to the leaf surface. The freeze chamber temperature was slowly dropped below freezing until an increase in leaf temperature was measured. This increase in leaf temperature is called an exotherm. An exotherm is a measurable increase in temperature as water freezes to ice. These exotherms in the test chamber were produced by heat given off when cellular water freezes to ice. The temperature at which this exotherm occurred was considered the citrus leaf freezing point temperature. This method was found to produce mixed results and the process has since been modified to produce a more accurate evaluation of acclimation in citrus leaves.

In the mid 1980's researchers in Florida developed a new methodology to more accurately determine citrus leaf freezing point temperatures. This methodology used the measurement of cellular leakage to determine the leaf freezing point temperature. The process was further modified in the mid 1990's and this procedure is the basis of how leaf freezing point temperatures are determined. Citrus leaves are harvested weekly from the same randomly selected trees of the same rootstock, scion and grove location. The leaves are then delivered or shipped to the lab for freeze temperature analysis. Leaf disks are punched from these leaves using a paper hole

punch and five disks are placed in individual test tubes. The test tubes containing the leaf disks are placed in an ethylene glycol freeze bath. The temperature of the freeze bath is set at 28^0 F, and the disks are held for one hour. After the first hour, a subset of the samples is removed. The temperature of the freeze bath is then dropped to 24^0 F and held for one hour. A sub-sample is then removed and the temperature of the freeze bath is lowered 2^0 F, and held for another hour after which a sub-sample is removed. This procedure continues in 2^0 F, increments down to the last temperature of 16^0 F. De-ionized water is then added to each test tube containing the leaf disks. The samples are held overnight to allow for the leakage of damaged cells into the de-ionized water. The following day the electrical conductivity of the solution containing the disks is measured and recorded for each test temperature and then the samples are frozen in a freezer overnight. The following day these samples are allowed to thaw and an electrical conductivity value from the test temperatures is divided by the electrical conductivity of the freezer sample representing 100% damaged. Graphs are plotted using percent damage and test temperature. The citrus leaf freezing point temperature is determined where the test temperature and 50% damaged value meet. The value of 50% has been shown to be the point where citrus leaf cells are damaged to the point of tree defoliation. This method has been consistent with field observations made after freeze events.

Additional studies over the years have evaluated the increases or decreases in cell solute concentration and air temperature to determine if relationships can be correlated to citrus leaf freeze damage. Total sugars, proline (amino acid), leaf water content, sap concentration and air temperature were determined to be good indicators of citrus cold hardiness. Other factors that had minimum correlations with cold hardiness were starch content, amino acids (minus proline), water-soluble proteins, xylem-pressure potentials and adenosine triphosphate (ATP).

Determination of the critical temperature at which citrus leaves freeze is an important factor when making cold protection management decisions. The information can be used to measure citrus acclimation, amount of flower bud induction, and the evaluation of cultural practices.

The citrus leaf freezing point can be used to determine the amount of acclimation that has occurred during the winter. This can give growers an idea if or when cold protection practices should be implemented. The change during the winter of the (figs.1 and 2) citrus leaf freezing point temperatures can be used to help make these cold protection decisions.

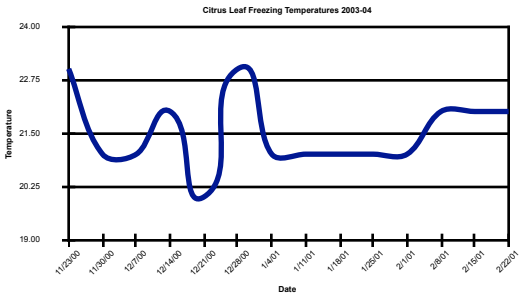


Figure 1. Citrus leaf freezing point temperatures for the 2003-04 winter (Hamlin and Valencia round orange varieties).

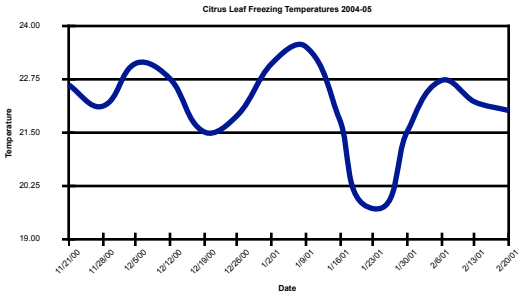


Figure 2. Citrus leaf freezing point temperatures for the 2004-05 winter (Hamlin and Valencia round orange varieties).

The accumulation of hours below 68^0 F during the fall and winter has a pronounced affect on the induction of citrus flower buds. Currently, citrus leaf freezing point temperatures are being correlated to the amount of bud induction that has occurred during the winter. Citrus trees that have acquired a greater level of acclimation or depression in the leaf freezing temperature have experienced cooler winter temperatures and more quiescence.

Citrus leaf freezing points can be used as a guide for citrus growers in evaluation of winter cultural practices. Reduced irrigation during the fall and winter enhances the formation of citrus flower buds in Florida and increases the cold hardiness of citrus trees. Studies have demonstrated that moderate water stress during the winter has resulted in a decrease in the amount of freeze damage to citrus trees as compared to trees that were well watered or over irrigated. Although studies analyzing the effects of mineral nutrition on the cold hardiness of citrus trees have not demonstrated a direct relationship, citrus leaf freezing point temperatures can provide insight into possible changes in acclimation brought on by fall and winter fertilization practices.

Today the preferred method for Florida citrus cold protection is micro-sprinkler irrigation. This methodology uses the heat released from the phase change of water to ice. The release of this heat and the insulating properties of ice protect citrus trees from freeze damage. Micro-sprinklers are very effective on young and moderately sized trees. The effect of micro-sprinklers for cold protection is reduced when used on large mature citrus trees. This is due to the limited amount of water applied and the volume of citrus tree canopy needing protection. Micro-sprinkler irrigation has a very limited effect on protecting citrus fruit up in the tree canopy. The majority of citrus fruit are located on the outer canopy of the citrus tree where micro-sprinkler irrigation will have a limited effect. Citrus leaves on mature citrus trees are also difficult to protect due to their location and small size.

The citrus leaf freezing temperature can be used as a guide in determining the amount of cold hardiness or acclimation that has occurred in a citrus tree. Growers can use this information in making decisions on whether or not to turn on their irrigation system for cold protection when predicted minimum temperatures are not forecasted to reach the critical leaf freezing temperature for their particular grove location. Accurate local forecast information is critical in making this determination. Growers should find a source of forecast information that they can have a high level of confidence in and fine-tune this forecast for their specific location. Citrus growers using this information can have a pronounced effect on the amount of water used for cold protection during the winter.

Conversely, knowing the critical temperature at which citrus leaves freeze will provide growers with the minimum temperature that leaves will survive. Once the wet bulb temperature exceeds the leaf freezing point temperature, the irrigation system can be turned off without causing leaf damage. Growers should determine a safety factor of a few degrees to account for variations in the citrus leaf freezing point temperatures due to differences in rootstocks, varieties and cultural practices. This information will allow citrus growers to timely turn off their irrigation systems resulting in an additional water savings.

Agricultural Tax Planning Year End 2011

(Author: Thomas J. Bryant, CPA is Tax Partner, Beasley, Bryant & Company, CPA's, P.A., Lakeland, Florida (863) 646-1373.

Calendar year 2011 is rapidly coming to a close and I thought it might be helpful to briefly discuss some year end tax planning opportunities that are available to citrus growers. Some of these ideas may have been discussed in greater detail in earlier articles, thus this article will also serve as a reminder.

Prepaid Farm Expenses

Prepaid farm expenses are almost always a good planning tool for citrus growers. Cash basis taxpayers may deduct prepaid farm expenses under IRS Revenue Ruling 79-229 where there is a legitimate business purpose for the expenditures. Prepaid expenses for any one year cannot exceed 50% of tax deductible non-prepaid expenses for that year. The 50% limitation may be ignored due to extraordinary circumstances or meeting the requirement in three previous years. The following tests under Revenue Ruling 79-229 must be met to deduct prepaid expenses.

- Cannot be merely a deposit.
- Suggest citrus grower should obtain an invoice clearly stating a definite quantity, quality, and price, with no right to a refund or repurchase stated on the invoice.
- Legitimate business purposes include; expectation of rising costs, securing adequate quantities, and discounts for early purchases.
- Prepaid purchases must not create a material distortion of the current year income.
- Deduction of prepaid expense for citrus growers should not be a problem if the benefit does not exceed 12 months.

Income Averaging

Citrus growers and other farmers filing Form 1040 are permitted to elect income averaging under IRC, Section 1301 to obtain the benefit of applying lower marginal income tax rates from the three past years to current year taxable farm income. To average, you must be engaged in a farming business such as raising of crops or animals including:

1. Nurseries, vineyards, fruit or nut bearing trees, and ornamental trees.
2. Raising, shearing, caring for, and training of animals.
3. Does not include contract harvesting or merely buying and reselling crops.
4. Gains from the sale of land are <u>not</u> eligible for income averaging.

Taxable farm income includes all income, gains, losses and deductions of any farm business. With limited exceptions, eligible citrus growers may elect all or a portion of taxable farm income for the tax year as Elected Farm Income (EFI) to be subject to income averaging.

Clarification. Averaging does not alter the taxable income or tax of the prior base years and is not a carryback of current income. It is a reference to the base year's marginal income tax rates for the sole purpose of applying those rates to the current year's taxable income elected for averaging.

Section 179 Deductions and Bonus Depreciation

Section 179 deduction. Taxpayers are permitted to expense the cost of qualifying prop-

erty used in a trade or business in lieu of claiming depreciation.

- $500,000 for years 2010 and 2011, with a phase-out range when total asset purchases of $2,000,000 to $2,500,000 are made during the tax year.
- $125,000 for year 2012 and a phase-out range when total asset purchases of $500,000 to $625,000 are made during the tax year.
- The 179 deduction cannot exceed aggregate taxable business income.

Trucks and SUV's. Full-sized pickups and SUV's with a GVWR over 6,000 pounds are not subject to the luxury car depreciation caps, but are limited to a $25,000 deduction. There are 4 exceptions to the $25,000 limit:

- Full sized pickups with a GVWR over 6,000 pounds and having a cargo area of at least 6 feet in interior length.
- Vans with seating capacity designed for more than 9 people.
- Panel trucks with integral enclosures.
- Vehicles with a GVWR over 14,000 pounds (Ford F-550).

Section 179 property is defined as depreciable tangible personal property, as explained below for citrus growers and other farming, acquired for use in a trade or business.

Bonus Depreciation. In addition to or as an alternative to the Section 179 deduction, Bonus Depreciation is available for depreciable property used in business.

- Property acquired and placed in service after September 8, 2010 and before 2012 qualifies for 100% bonus depreciation.
- Property acquired and placed in service during 2012 qualifies for 50% bonus depreciation.
- The property must be new and generally have a recovery period of 20 years or less.

Examples of depreciable property used in farming that qualify for both the 179 deduction and bonus depreciation are; farm machinery and equipment, tractors, combines, wells, vineyards and orchards, office furniture and fixtures, cattle, hogs, trucks, and automobiles. Self – constructed assets such as bins, barns and sheds also qualify.
Unlike the Section 179 deduction, there are no limitations or yearly phase-out of bonus depreciation. Vehicles purchased during the 100% bonus depreciation period may be totally written off in one year.

Soil and Water Conservation Expenses

General. Land improvements and earthen improvements are normally considered capital expenditures that must be added to the basis of the land. However, IRS Code Section 175 provides a special opportunity for citrus growers and other farmers to elect to currently deduct land improvements and other soil and water conservation expenses. There is a **25%** of gross farming income **limitation** per year.

Deductible soil and water conservation expenses include but are not limited to:

- The movement or treatment of earth, such as leveling, grading, terracing, conditioning, and contour furrowing.
- The construction, control and protection of diversion channels, irrigation ditches, drainage ditches, earthen dams, water courses, outlets and ponds.

- The eradication of brush, and the planting of windbreaks.

To be deductible, soil and water conservation expenses must be consistent with a plan approved by the Natural Resources Conservation Services (NRCS) of the Department of Agriculture. Or, if no such plan exists, the expenses must be in conformity with a plan of an applicable state or local agency. Deductible expenses do not include costs for structures such as tanks, reservoirs, pipes, culverts, dams, wells, or pumps composed of masonry, concrete, tile, metal or wood. The determination to deduct or capitalize is made in the first year soil and water conservation expenses are incurred, and establish the taxpayer's method of accounting.

Estate Tax Reminder

As a reminder, the favorable estate tax laws now in effect will expire on December 31, 2012. If you have had an estate plan in effect for some time, you may want to have it reviewed in light of the current estate tax laws. If you don't have such a plan , now is the time to get started.

These tax planning opportunities only scratch the service of those available to citrus growers. In addition, the information presented in this article present only the highlights of these opportunities and you may want to investigate with us these and other farm related tax and tax planning opportunities.

For more information on these topics and other tax planning for farming please contact me at (863) 640-2008 or Tom@beasleybryantcpa.com and/or Ryan Beasley at (863) 646-1373 or Ryan@beasleybryantcpa.com .

For information on other relevant topics visit our website at www.beasleybryantcpa.com .

We at Beasley, Bryant & Company, CPA's, P. A. are experienced in agricultural business problems, tax issues or concerns, and are here to help you.

Pesticide News and Information

USDA Survey - Fruit Chemical Use

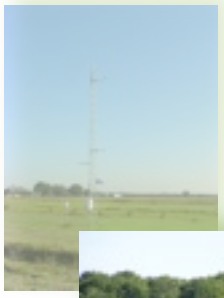
The USDA National Agricultural Statistics Service (NASS) is currently planning upcoming surveys to collect information about pesticides used by fruit growers. The Fruit Chemical Use Survey, last conducted in 2009, will provide facts about chemical use in U.S. fruit production. As with all NASS surveys, information provided by respondents is confidential by law. Survey results will be published in the Fruit Chemical Usage report to be released in July 2012 and available on the NASS website at nass.usda.gov/. Additional information can be obtained by calling the NASS hotline at (800) 727-9540. (*The Stockton Record*, 9/30/11).

Bayer CropScience to Phase-out WHO Class I Insecticides

Bayer CropScience is phasing-out of all remaining WHO Class I insecticides by the end of 2012. In close coordination with local registration authorities and the company's customer base, chemicals within this category will be replaced by more modern targeted formulations. The company's replacement strategy affects all WHO class I formulations for foliar use, soil applications and seed treatments. Products with enhanced biological efficiency or an improved environmental profile formulation are now available to customers worldwide to replace older chemistry that is being withdrawn from the market. (*SeedQuest*, 9/15/11).

2011 – 2012 WINTER WEATHER WATCH PROGRAM

NOVEMBER 15, 2011 TO MARCH 15, 2012
REGISTRATION FEE: $100.00



It's once again time to register for the upcoming 2011 - 2012 Winter Weather Watch Program. Upon receiving your $100.00 registration payment, you will be sent an unlisted telephone number with which you can retrieve the latest **Ag Forecasts**, 24 hours a day. **Please do not give this number to others**. The *Winter Weather Watch Program* is funded by the registration fees to pay for telephone equipment rentals, long distance calls, repairs and our meteorologist.

2011 – 2012 Winter Weather Watch Program

NAME:_____ PHONE NUMBER:_____

COMPANY:_____

MAILING ADDRESS:_____

EMAIL ADDRESS:_____

CITY:_____ZIP CODE:_____

REGISTRATION FEE $100.00

PLEASE RETURN THIS REGISTRATION FORM AND YOUR CHECK PAYABLE TO:

POLK COUNTY CITRUS ADVISORY COMMITTEE
PO BOX 9005, DRAWER HS03
BARTOW, FL 33831-9005