LEGGETT & PLATT INC
Form 11-K
June 24, 2009
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UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, DC 20549

FORM 11-K

ANNUAL REPORT PURSUANT TO SECTION 15(d) OF THE

SECURITIES EXCHANGE ACT OF 1934

(Mark One):

x **ANNUAL REPORT PURSUANT TO SECTION 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934.**
For the fiscal year ended December 31, 2008

OR

¨ **TRANSITION REPORT PURSUANT TO SECTION 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934.**
For the transition period from ______ to ______.

Commission File Number 001-07845

A. Full title of the plan and the address of the plan, if different from that of the issuer named below:

LEGGETT & PLATT, INCORPORATED

STOCK BONUS PLAN

B. Name of issuer of the securities held pursuant to the plan and the address of its principal executive office:

LEGGETT & PLATT, INCORPORATED

NO. 1 LEGGETT ROAD

CARTHAGE, MISSOURI 64836

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REQUIRED INFORMATION

LEGGETT & PLATT, INCORPORATED

STOCK BONUS PLAN

EIN 44-0324630 PN 004

December 31, 2008 and 2007

CONTENTS

* Other schedules required by 29 CFR 2520.103-10 of the Department of Labor s Rules and Regulations for reporting and disclosure under ERISA have been omitted because they are not applicable.

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Report of Independent Registered Public Accounting Firm

Audit Committee, Board of Directors and Stockholders

Leggett & Platt, Incorporated Stock Bonus Plan

Carthage, Missouri

We have audited the accompanying statements of net assets available for benefits of Leggett & Platt, Incorporated Stock Bonus Plan as of December 31, 2008 and 2007, and the related statements of changes in net assets available for benefits for the years then ended. These financial statements are the responsibility of the Plan s management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of Leggett & Platt, Incorporated Stock Bonus Plan as of December 31, 2008 and 2007, and the changes in net assets available for benefits for the years then ended in conformity with accounting principles generally accepted in the United States of America.

As discussed in *Note D*, in 2008 the Plan changed its method of accounting for fair value measurements in accordance with Statement of Financial Accounting Standards No. 157.

The accompanying supplemental schedule is presented for the purpose of additional analysis and is not a required part of the basic financial statements, but is supplementary information required by the Department of Labor s Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The supplemental schedule is the responsibility of the Plan s management. The supplemental schedule has been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

/s/ **BKD**, LLP

Joplin, Missouri

June 23, 2009

Federal Employer Identification Number: 44-0160260

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Leggett & Platt, Incorporated

Stock Bonus Plan

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31,

	2008	2007
ASSETS		
Investments, at fair value	$ 81,567,319	$ 110,719,401
Cash		520,074
Receivables		
Company contributions	1,602,035	2,270,059
Participant contributions	2,063	64,334
Accrued investment income	1,036,859	1,072,708
Due from broker	289,917	198,533
Total receivables	2,930,874	3,605,634
Total assets	84,498,193	114,845,109
LIABILITIES		
Due to broker	284,644	714,314
Total liabilities	284,644	714,314
NET ASSETS AVAILABLE FOR BENEFITS, AT FAIR VALUE	84,213,549	114,130,795
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	298,477	(5,889)
NET ASSETS AVAILABLE FOR BENEFITS	$ 84,512,026	$ 114,124,906

The accompanying notes are an integral part of these financial statements.

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Leggett & Platt, Incorporated

Stock Bonus Plan

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Year Ended December 31,

	2008	2007
Additions		
Investment income (loss)		
Net depreciation in value of investments	$ (16,893,825)	$ (30,338,133)
Dividends and interest	5,058,601	5,834,734
Net investment income (loss)	(11,835,224)	(24,503,399)
Contributions		
Company	3,557,018	4,470,467
Participant	4,142,397	4,735,864
Contributions	7,699,415	9,206,331
Net additions	(4,135,809)	(15,297,068)
Deductions		
Benefit payments	25,455,657	11,847,296
Administrative fee	21,414	19,552
Total deductions	25,477,071	11,866,848
Net decrease	(29,612,880)	(27,163,916)
NET ASSETS AVAILABLE FOR BENEFITS		
BEGINNING OF YEAR	114,124,906	141,288,822
END OF YEAR	$ 84,512,026	$ 114,124,906

The accompanying notes are an integral part of these financial statements.

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Leggett & Platt, Incorporated

Stock Bonus Plan

NOTES TO FINANCIAL STATEMENTS

December 31, 2008 and 2007

NOTE A DESCRIPTION OF PLAN

The following description of the Leggett & Platt, Incorporated (L&P or the Company) Stock Bonus Plan (Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan s provisions.

General

The Plan is a defined contribution plan covering employees of L&P, certain subsidiaries and affiliates who meet eligibility requirements. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan qualifies as an Employee Stock Ownership Plan (ESOP).

Eligibility of Employees

Eligible employees are defined as non-bargaining employees at branches covered by the Plan or employees who are members of a collective bargaining unit, the representatives of which have successfully bargained for inclusion in the Plan. Eligible employees can begin participation in the Plan on the first day of January or July following the completion of one year and 1000 hours of service. Prior to April 1, 2007, eligible employees with compensation in excess of the applicable compensation base participated in the fixed percentage component of the Plan. Employees not meeting minimum compensation requirements participated in the fixed dollar component of the Plan. After April 1, 2007, the fixed percentage and fixed dollar components were eliminated and replaced with two contribution formulas. The contribution formula that applies to a participant is determined by the participant s compensation in the year immediately preceding the current year.

Employees considered highly compensated under Section 414(q) of the Internal Revenue Code of 1986 (IRC) are not eligible to participate.

Contributions

Prior to April 1, 2007, the Plan had two different contribution components, the fixed percentage component and the fixed dollar component. Employees participating in the fixed percentage component of the Plan made contributions of a percentage of annual compensation in excess of a base amount as defined in the Plan agreement. Employees participating in the fixed dollar component of the Plan made contributions from $5 to $20 each pay period. Participants in the Plan meeting certain requirements may elect to invest a portion of their account into L&P stock, mutual funds or common trust funds.

Effective April 1, 2007, the Plan was amended and the fixed percentage and fixed dollar component options were changed to two contribution formulas. Which formula is applicable is determined by the amount of the participant s compensation, as defined by the Plan, in the year preceding the first year of eligibility. Under Formula 1, L&P s matching contribution is 50% of the participants deferral amount up to 6% of compensation in excess of a stated annual amount. The stated amount is established each year. Under Formula 2, L&P s matching contribution is 50% of the participant s deferral amount up to 2% of compensation. Participants should refer to the Summary Plan Description for detailed information regarding these contribution formulas.

For both the years ending December 31, 2008 and 2007, employee contributions are subject to limitations described within the IRC. For the year ended December 31, 2008, employee contributions consisted of cash contributions of $793,716 and contributions of common stock of $3,348,681. For the year ended December 31, 2007, employee contributions consisted of cash contributions of $554,963 and contributions of common stock of $4,180,901.

Additionally, for any year in which certain profitability levels have been attained, as defined by the Plan, L&P may make an additional discretionary contribution in an amount not to exceed 50% of participants contributions during such year. Company contributions, when made, are primarily in the form of common stock.

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Leggett & Platt, Incorporated

Stock Bonus Plan

NOTES TO FINANCIAL STATEMENTS CONTINUED

December 31, 2008 and 2007

NOTE A DESCRIPTION OF PLAN CONTINUED

The Plan is designated as a pre-tax plan for employee contributions.

Prior to January 1, 2007, participants were allowed to diversify their accounts based on age and years of experience as defined by the Plan.

Effective January 1, 2007, a participant may sell some or all existing whole shares of L&P stock acquired through employee contributions and invest the proceeds in the other investment options offered by the Plan. After completion of three years of service (or, if later, as of January 1, 2007), participants can also diversify the investment of some or all of the whole shares acquired through employer contributions.

Participants who are entitled to diversify their existing shares under these rules may also elect to diversify future participant and employer contributions. If such an election is made, future contributions will be invested directly in the other investment options offered by the Plan, rather than in L&P stock.

Participant Accounts

Each participant s account is credited with the participant s contribution and allocations of the Company s contribution and Plan earnings.

Vesting and Distributions

Participants are always 100% vested in their employee contributions and rollover accounts. The Plan has adopted a vesting method under which Company contributions will vest after the participant has completed three years of service. At December 31, 2008 and 2007, forfeited non-vested accounts totaled $32,756 and $1,914 respectively. These accounts will be used to reduce future employer contributions. Upon retirement, death or disability, participants or their beneficiaries are entitled to the full value of their account, including Company contributions. Upon termination of employment for other reasons, participants are entitled to receive the full value of their account representing participant contributions and the vested portion of their account representing Company contributions. In-service withdrawals are allowed by participants after reaching age 59 $^1/2$. For participants with vested balances of $1,000 or less, payment of that amount will be completed as soon as reasonably practicable upon termination. Participants with balances more than $1,000 may elect to receive payment in regular annual installments for up to 15 years, a lump sum payment (made directly to participant or in the form of a direct rollover) or a combination of the two.

Plan Trustee

Wachovia Bank, N. A., the Plan trustee, as sole trustee of the Plan, holds all Plan assets and pays benefits in accordance with information submitted by L&P, the Plan administrator.

Administrative Expenses

Most administrative expenses incurred are paid by and reflected in the financial statements of the Plan. Any Company paid expenses are not reflected in the financial statements of the Plan.

Plan Termination

Although it has not expressed any intent to do so, L&P has the right, by action of its Board of Directors, to terminate the Plan at any time. However, L&P determined that a partial plan termination did occur, effective November 13, 2007, in accordance with Section 411(c)(3) of the IRC. The Plan was then amended to immediately 100% fully vest all actively employed participants on November 13, 2007 who were affected by the partial plan termination.

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Leggett & Platt, Incorporated

Stock Bonus Plan

NOTES TO FINANCIAL STATEMENTS CONTINUED

December 31, 2008 and 2007

NOTE B SUMMARY OF ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting, except for benefit payments, which are recorded when paid.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

Investments

The fair value of mutual fund and common stock investments is based upon quoted market prices as of the close of business on the last day of the year. These are classified within level 1 of the valuation hierarchy as the quoted price is in an active market. Common trust funds are valued at the reported unit value, which is derived from the fair value of the underlying investments. These are classified within level 2 of the valuation hierarchy because the unit value is quoted on a private market that is not active, however, the unit value is based on underlying investments which are traded on an active market. See Note D for further information regarding the valuation hierarchy. Purchases and sales of investments are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividend income is recorded on the ex-dividend date. Investment securities are exposed to various risks, such as interest rate, market and credit.

Investment Contracts

The Plan holds an investment in the Wachovia Diversified Stable Value Fund (Fund). The Fund invests in traditional, separate account, and general fixed maturity synthetic and constant duration synthetic guaranteed investment contracts (GICs). The Plan s investment in the Fund is presented at fair value on the table of the investments held in the Plan (Note C).

Traditional GICs are unsecured, general account obligations of insurance companies. The obligation is backed by the general account assets of the insurance company that writes the investment contract. The crediting rate on this product is typically fixed for the life of the investment.

Separate account GICs are investments in a segregated account of assets maintained by an insurance company for the benefit of investors. The total return of the segregated account assets supports the separate account GIC return. The crediting rate on this product will reset periodically and it will have an interest rate of not less than 0%.

Leggett & Platt, Incorporated

Stock Bonus Plan

NOTES TO FINANCIAL STATEMENTS CONTINUED

December 31, 2008 and 2007

NOTE B SUMMARY OF ACCOUNTING POLICIES CONTINUED

Synthetic GICs consist of a portfolio of securities owned by the Fund and a benefit responsive, book value wrap contract purchased for the portfolio. The wrap contract amortizes gains and losses of the underlying securities over the portfolio duration, and assures that book value, benefit responsive payments will be made for participant directed withdrawals. The crediting rate on a synthetic GIC resets every quarter based on the book value of the contract, the market yield of the underlying assets, the market value of the underlying assets and the average duration of the underlying assets. The crediting rate aims at converging the book value of the contract and the market value of the underlying portfolio over the duration of the contract and therefore will be affected by movements in interest rates and/or changes in the market value of the underlying portfolio. The initial crediting rate is established based on the market interest rates at the time the underlying portfolio is first put together and it will have an interest rate of not less than 0%.

The Fund uses two primary crediting rate calculations for separate account and synthetic contracts. Both methods use current market value of underlying bonds, expected yield to maturity on underlying bonds, average duration of the portfolio, and the wrap contract value to calculate the interest crediting rate. The interest crediting rate is the incremental interest rate in excess of the expected bond yields required for the future value of the bond portfolio to equal the contract value at the termination of the wrap contract. The net crediting rate reflects fees paid to wrap (synthetic) contract issuers.

Primary variables impacting future crediting rates of separate account and synthetic GICs include the following: (i) current yield of the assets within the wrap contract; (ii) duration of the assets covered by the wrap contract; (iii) existing difference between the market value and contract value of assets within the wrap contract. Traditional fixed-rate GICs do not experience fluctuating crediting rates.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (i) amendments to the Fund documents or Fund s administration; (ii) changes to Fund s prohibition on competing investment options by participating plans or deletion of equity wash provisions; (iii) complete or partial termination of the Fund or its merger with another fund; (iv) the failure of the Fund or its trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA; (v) unless made in accordance with the withdrawal provisions of the Fund, the redemption of all or a portion of the interests in the Fund held by a participating plan at the direction of the participating plan sponsor, including withdrawals due to the removal of a specifically identifiable group of employees from coverage under the participating plan (such as a group layoff or early retirement incentive program), or the closing or sale of a subsidiary, employing unit or affiliate, the bankruptcy or insolvency of a plan sponsor, the merger of the plan with another plan, or the plan sponsor s establishment of another tax qualified defined contribution plan; (vi) any change in law, regulation, ruling, administrative or judicial position or accounting requirement, in any case applicable to the Fund or participating plans, and (vii) the delivery of any communication to plan participants designed to influence a participant not to invest in the Fund. At this time, the Fund does not believe that the occurrence of any such market value event which would limit the Fund s ability to transact at contract value with participants is probable.

The GICs do not permit the insurance companies to terminate the agreement prior to the scheduled maturity date.

The average yield based on actual earnings was 4.80% and 5.34% at December 31, 2008 and 2007, respectively. The average yield based on interest rate credited to participants was 3.61% and 4.64% at December 31, 2008 and 2007, respectively.

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Leggett & Platt, Incorporated

Stock Bonus Plan

NOTES TO FINANCIAL STATEMENTS CONTINUED

December 31, 2008 and 2007

NOTE B SUMMARY OF ACCOUNTING POLICIES CONTINUED

Income Taxes

The Plan is a qualified tax-exempt plan under the IRC and, therefore, is exempt from federal and state income taxes. A favorable determination letter was received on December 30, 2005 for amendments dated January 2, 2004 and before. Amendments have been made to the Plan subsequent to that date. L&P believes the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC and conforms to the requirements of ERISA.

NOTE C INVESTMENTS

The following investments with an (*) represent 5 percent or more of the Plan s net assets:

	December 31, 2008	December 31, 2007
Leggett & Platt, Incorporated common stock, 4,114,033 and 4,279,510 shares, respectively	$ 62,492,161*	$ 74,634,654*
Wachovia Diversified Stable Value Fund	$ 5,508,557*	$ 4,901,003
Dodge and Cox Stock Fund	$ 2,571,624	$ 6,848,681*

The Plan s investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated (depreciated) in value as follows:

	Year Ended December 31, 2008	Year Ended December 31, 2007
Common Stock	$ (6,604,799)	$ (29,022,652)
Common Trust Funds	(945,148)	416,852
Mutual Funds	(9,343,878)	(1,732,333)
	$ (16,893,825)	$ (30,338,133)

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Leggett & Platt, Incorporated

Stock Bonus Plan

NOTES TO FINANCIAL STATEMENTS CONTINUED

December 31, 2008 and 2007

NOTE D FAIR VALUE MEASUREMENTS

Effective January 1, 2008, the Plan adopted the provisions of SFAS No. 157, Fair Value Measurements as it relates to financial assets and liabilities of the Plan. The primary areas in which the Plan utilizes fair value measurements are valuing the Plan s investments. SFAS 157 is effective beginning January 1, 2009, for nonfinancial assets and liabilities disclosed in the financial statements on a nonrecurring basis. See Note B for discussions of the methodologies and assumptions used to determine the fair value of the Plan s investments.

SFAS 157 does not require any new fair value measurements, but requires expanded disclosure about fair value measurements and establishes a three level valuation hierarchy that prioritizes the inputs to valuation techniques used to measure fair value into the following categories:

Level 1: Quoted prices for identical assets or liabilities in active markets.

Level 2: Other significant inputs observable either directly or indirectly (including quoted market prices for similar securities, interest rates, yield curves, credit risk, etc.)

Level 3: Unobservable inputs that are not corroborated by market data.

The following table sets forth by level, within the fair value hierarchy, the Plan s assets at fair value as of December 31, 2008.

	Assets at Fair Value as of December 31, 2008			
	Level 1	Level 2	Level 3	Total
Mutual funds	$ 10,789,303	$	$	$ 10,789,303
Common stock	62,492,161			62,492,161
Common trust funds		8,285,855		8,285,855
Total assets at fair value	$ 73,281,464	$ 8,285,855	$	$ 81,567,319

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Leggett & Platt, Incorporated

Stock Bonus Plan

NOTES TO FINANCIAL STATEMENTS CONTINUED

December 31, 2008 and 2007

NOTE E NONPARTICIPANT-DIRECTED INVESTMENTS

Net assets (including investments and receivables) relating to the nonparticipant-directed investments were approximately $368,000 and $500,000 as of December 31, 2008 and 2007, respectively. The significant components of the changes in net assets relating to the nonparticipant-directed investments are as follows:

	Year Ended December 31, 2008	Year Ended December 31, 2007
Changes in Net Assets:		
Net investment loss	$ (26,000)	$ (175,000)
Company and participant contributions	228,000	322,000
Benefit payments	(26,000)	(40,000)
Net transfers to participant directed investments	(318,000)	(125,830,000)
	$ (132,000)	$ (125,723,000)

Nonparticipant-directed investments consist of common stock of L&P, the Plan sponsor.

NOTE F RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits according to the financial statements to Form 5500:

	December 31, 2008	December 31, 2007
Net assets available for benefits per the financial statements	$ 84,512,026	$ 114,124,906
Amounts allocated to withdrawing participants	(14,196)	(12,485)
Net assets available for benefits per Form 5500	$ 84,497,830	$ 114,112,421

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Leggett & Platt, Incorporated

Stock Bonus Plan

NOTES TO FINANCIAL STATEMENTS CONTINUED

December 31, 2008 and 2007

NOTE F RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500 CONTINUED

The following is a reconciliation of benefits paid to participants according to the financial statements to Form 5500:

	December 31,	
	2008	**2007**
Benefits paid to participants per the financial statements	$ 25,455,657	$ 11,847,296
Add: Amounts allocated to withdrawing participants at year end	14,196	12,485
Less: Amounts allocated to withdrawing participants at prior year end	(12,485)	
Benefits paid to participants per Form 5500	$ 25,457,368	$ 11,859,781

Amounts allocated to withdrawing participants are recorded on Form 5500 for benefit claims that have been processed and approved for payment prior to December 31, but not yet paid as of that date.

NOTE G PARTIES-IN-INTEREST TRANSACTIONS

At December 31, 2008 and 2007, the Plan held units of participation in investment funds of Wachovia Bank, N.A. with a total fair value of $8,285,855 and $10,338,908, respectively. The Plan held common stock of Leggett and Platt, Incorporated at December 31, 2008 and 2007 with a total fair value of $62,492,161 and $74,634,654, respectively. These transactions are allowable party-in-interest transactions under Section 408(b) (8) of ERISA and the regulations promulgated thereunder.

NOTE H RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. The Plan s exposure to these risks has been heightened because of the current economic environment. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially adversely affect the participants account balances and the amounts reported in the Statements of Net Assets Available for Benefits. The financial statements have been prepared using values and information currently available to the Plan.

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SUPPLEMENTAL SCHEDULE

Leggett & Platt, Incorporated

Stock Bonus Plan

EIN 44-0324630 PN 004

Schedule H, Line 4i Schedule of Assets (Held at End of Year)

December 31, 2008

(a)	(b) Identity of Issuer	(c) Description of investment	(e) Current value (1)
*	Leggett & Platt, Incorporated	Common stock	$ 62,124,161
*	Leggett & Platt, Incorporated	Common stock	368,000#
*	Wachovia Bank, N.A.	Wachovia Diversified Stable Value Fund	5,508,557
	Dodge & Cox	Dodge & Cox Stock Fund	2,571,624
	Van Kampen	Van Kampen Equity and Inc Fund	1,827,325
	Dreyfus	Dreyfus Midcap Index Fund	1,442,410
*	Wachovia Bank, N.A.	Diversified Bond Fund of Wachovia	1,427,691
	William Blair	William Blair Intl Growth Fund	1,368,714
*	Wachovia Bank, N.A.	Enhanced Stock Market Fund of Wachovia	1,349,607
	American	American - The Growth Fund of America	1,273,251
	Goldman Sachs	Goldman Sachs Struct Intl Equity Fund	944,624
	Davis New York	Davis New York Venture Fund	558,855
	Dreyfus	Dreyfus Small Cap Stock Index Fund	525,873
	Vanquard	Vanguard Value Index Fund	276,627
	Total investments at fair value		81,567,319
	Adjustment from fair value to contract value for fully benefit-responsive investments contracts		298,477
	Total investments		$ 81,865,796

(1) See Note B of Notes to Financial Statements regarding carrying value of investments.
* Investments in securities of parties-in-interest to the Plan.
# Represents non-participant directed investments. The cost basis of this investment approximated $514,000

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Exhibit List.

Exhibit 23	Consent of BKD, LLP

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SIGNATURES

The Plan. Pursuant to the requirements of the Securities Exchange Act of 1934, the trustees (or other persons who administer the employee benefit plan) have duly caused this annual report to be signed on its behalf by the undersigned hereunto duly authorized.

LEGGETT & PLATT, INCORPORATED

STOCK BONUS PLAN

Date: June 24, 2009

By: /s/ JOHN G. MOORE
John G. Moore
Vice President Corporate Affairs & Human Resources

and Plan Administrative Committee Chair

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EXHIBIT INDEX

Exhibit No.	Document Description
Exhibit 23	Consent of BKD, LLP