

# Schacht & McElroy

*Robert M. Schacht  
Michael R. McElroy*

*Members of Rhode Island  
and Massachusetts Bars*

*Attorneys at Law*

*21 Dryden Lane  
Post Office Box 6721  
Providence, Rhode Island 02940-6721*

*(401) 351-4100  
fax (401) 421-5696*

*email: RMSchacht@aol.com  
McElroyMik@aol.com*

April 3, 2008

Luly Massaro  
Clerk  
Public Utilities Commission  
89 Jefferson Boulevard  
Warwick, RI 02888

Re: BIPCo Rate Case – Docket No. 3900

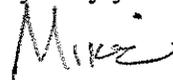
Dear Luly:

As you know, this office represents Block Island Power Company (BIPCo).

Enclosed for filing in this matter are an original and nine copies of BIPCo's Responses to the Division's 3<sup>rd</sup> Set of Data Requests.

If you have any questions, please feel free to call.

Very truly yours,



Michael R. McElroy

MRMc:tmg  
07 Rate-Massar014  
cc: Service list

Division Data Requests Set III  
 Block Island Power Company  
 Docket No. 3900

Div. 3-1: Referring to Edge rebuttal, page 11, please provide documentation supporting the estimated rate case costs of \$165,000.

**Response:** The following table shows how the \$165,000 was calculated. A copy of the general ledger analysis of the Deferred Regulatory Asset account showing the actual bills is attached.

| Vendor                       | Rate Case<br>Costs | Additional<br>Costs<br>Due to Town | Total            |
|------------------------------|--------------------|------------------------------------|------------------|
| <b>Actual Costs to date:</b> |                    |                                    |                  |
| B&E Consulting               | \$51,796           | \$21,750                           | \$73,546         |
| Mike McElroy                 | 19,080             | 13,327                             | 32,407           |
| DPUC                         | 7,632              | 0                                  | 7,632            |
| Out of Pocket Exp.           | 423                | 0                                  | 423              |
| <b>Projected Cost:</b>       |                    |                                    |                  |
| B&E Consulting               | 15,000             | ?                                  | 15,000           |
| Mike McElroy                 | 25,000             | ?                                  | 25,000           |
| DPUC                         | 10,000             | ?                                  | 10,000           |
| PUC                          | 2,500              |                                    | 2,500            |
| Total                        |                    |                                    | <u>\$166,508</u> |
| Use                          |                    |                                    | <u>\$165,000</u> |

Note: I will update this schedule to actual during the hearings or attach it to BIPCo's brief. The above table was calculated before BIPCo saw the Division's or the Town's surrebuttal and before the hearings. BIPCo is not concerned with the time that it will take to address the Division's surrebuttal or the Division's activities in the hearings but the Town's activities could further drive up the rate case costs (see ? above).

Prepared by WEE

**Block Island Power Company  
General Ledger**

**For the Period From Jun 1, 2007 to Mar 31, 2008**

Filter Criteria includes: 1) IDs from 3190.0003 to 3190.0003. Report order is by ID. Report is printed with Truncated Transaction Descriptions and in Detail Format.

| Account ID<br>Account Description | Date     | Reference | Jrnl | Trans Description  | Debit Amt | Credit Amt | Balance    |
|-----------------------------------|----------|-----------|------|--------------------|-----------|------------|------------|
| 3190.0003                         | 6/1/07   |           |      | Beginning Balance  |           |            | 105,507.96 |
| Def. Regulatory Asset             | 6/18/07  | 2008 MON  | GEN  | 2008 MONTHLY R     |           | 5,152.91   |            |
|                                   |          |           |      | Current Period Cha |           | 5,152.91   | -5,152.91  |
|                                   | 7/1/07   |           |      | Beginning Balance  |           |            | 100,355.05 |
|                                   | 7/18/07  | 2008 MON  | GEN  | 2008 MONTHLY R     |           | 5,152.91   |            |
|                                   |          |           |      | Current Period Cha |           | 5,152.91   | -5,152.91  |
|                                   | 8/1/07   |           |      | Beginning Balance  |           |            | 95,202.14  |
|                                   | 8/18/07  | 2008 MON  | GEN  | 2008 MONTHLY R     |           | 5,152.91   |            |
|                                   |          |           |      | Current Period Cha |           | 5,152.91   | -5,152.91  |
|                                   | 9/1/07   |           |      | Beginning Balance  |           |            | 90,049.23  |
|                                   | 9/18/07  | 2008 MON  | GEN  | 2008 MONTHLY R     |           | 5,152.91   |            |
|                                   |          |           |      | Current Period Cha |           | 5,152.91   | -5,152.91  |
|                                   | 10/1/07  |           |      | Beginning Balance  |           |            | 84,896.32  |
|                                   | 10/18/07 | 2008 MON  | GEN  | 2008 MONTHLY R     |           | 5,152.91   |            |
|                                   | 10/26/07 | 17330     | PJ   | MICHAEL R. MCE     | 762.30    |            |            |
|                                   |          |           |      | Current Period Cha | 762.30    | 5,152.91   | -4,390.61  |
|                                   | 11/1/07  |           |      | Beginning Balance  |           |            | 80,505.71  |
|                                   | 11/2/07  | 447       | PJ   | B & E CONSULTIN    | 18,875.00 |            |            |
|                                   | 11/18/07 | 2008 MON  | GEN  | 2008 MONTHLY R     |           | 5,152.91   |            |
|                                   |          |           |      | Current Period Cha | 18,875.00 | 5,152.91   | 13,722.09  |
|                                   | 12/1/07  |           |      | Beginning Balance  |           |            | 94,227.80  |
|                                   | 12/3/07  | 17366     | PJ   | MICHAEL R. MCE     | 211.05    |            |            |
|                                   | 12/3/07  | 17368     | PJ   | MICHAEL R. MCE     | 6,570.90  |            |            |
|                                   | 12/5/07  | 463       | PJ   | B & E CONSULTIN    | 17,850.00 |            |            |
|                                   | 12/18/07 | 2008 MON  | GEN  | 2008 MONTHLY R     |           | 5,152.91   |            |
|                                   |          |           |      | Current Period Cha | 24,631.95 | 5,152.91   | 19,479.04  |
|                                   | 1/1/08   |           |      | Beginning Balance  |           |            | 113,706.84 |
|                                   | 1/1/08   | RECLASS   | GEN  | B&E #461           | 862.15    |            |            |
|                                   | 1/1/08   | RATECAS   | GEN  | ProJo #13528       | 442.76    |            |            |
|                                   | 1/1/08   | RATECAS   | GEN  | dpuc#nov07         | 825.56    |            |            |
|                                   | 1/1/08   | RATECAS   | GEN  | dpuc#jan08         | 6,805.56  |            |            |
|                                   | 1/2/08   | 17401     | PJ   | MICHAEL R. MCE     | 1,343.10  |            |            |
|                                   | 1/2/08   | 17400     | PJ   | MICHAEL R. MCE     | 2,797.05  |            |            |
|                                   | 1/4/08   | 478       | PJ   | B & E CONSULTIN    | 4,062.50  |            |            |
|                                   | 1/18/08  | 2008 MON  | GEN  | 2008 MONTHLY R     |           | 5,152.91   |            |
|                                   |          |           |      | Current Period Cha | 17,138.68 | 5,152.91   | 11,985.77  |
|                                   | 2/1/08   |           |      | Beginning Balance  |           |            | 125,692.61 |
|                                   | 2/1/08   | 493       | PJ   | B & E CONSULTIN    | 21,750.00 |            |            |
|                                   | 2/1/08   | 17440     | PJ   | MICHAEL R. MCE     | 7,344.40  |            |            |
|                                   | 2/1/08   | 17439     | PJ   | MICHAEL R. MCE     | 1,824.90  |            |            |
|                                   | 2/18/08  | 2008 MON  | GEN  | 2008 MONTHLY R     |           | 5,152.91   |            |
|                                   |          |           |      | Current Period Cha | 30,919.30 | 5,152.91   | 25,766.39  |
|                                   | 3/1/08   |           |      | Beginning Balance  |           |            | 151,459.00 |
|                                   | 3/5/08   | 504       | PJ   | B & E CONSULTIN    | 8,687.50  |            |            |
|                                   | 3/5/08   | 17511     | PJ   | MICHAEL R. MCE     | 1,623.60  |            |            |
|                                   | 3/5/08   | 17512     | PJ   | MICHAEL R. MCE     | 2,970.00  |            |            |
|                                   | 3/18/08  | 2008 MON  | GEN  | 2008 MONTHLY R     |           | 5,152.91   |            |
|                                   |          |           |      | Current Period Cha | 13,281.10 | 5,152.91   | 8,128.19   |
|                                   | 3/31/08  |           |      | Ending Balance     |           |            | 159,587.19 |

Division Data Requests Set III  
Block Island Power Company  
Docket No. 3900

Div. 3-2: Referring to Edge rebuttal, page 15, please provide citation to the requirement that the Company pays gross receipts tax on miscellaneous revenues.

**Response:** BIPCo reviewed GL 44-13-1 Domestic corporations subject to tax – “gross earnings” defined –Deductions. (See attached) The law clearly defines “Gross Earnings” as all income “classified as operating revenues by the public utilities control authority”. Since BIPCo is required to include all rental miscellaneous revenues (excluding interest income) as above the line operating revenue to reduce rates, BIPCo has always concluded that the PUC has “classified as operating revenues” BIPCo’s miscellaneous revenues.

In addition, BIPCo believes that the form used to file gross receipts tax is self explanatory. I have attached a copy of the form which states on Schedule A. line 1 that BIPCo must include:

“Total amount of gross earnings **from whatever source derived** both within and without Rhode Island for the calendar year ending December 31, 2007”.

The form allows for two types of deductions a) amounts not derived from operations (this item applies only to corporations operating both within and without Rhode Island) and b) Capital Investment Deduction. BIPCo does not qualify for the first and does not have the second.

If the Division knows how BIPCo can avoid paying Gross Receipts tax on its miscellaneous revenues, please advise us because BIPCo would like to stop paying, at least some of, this exorbitant tax. One concern I have is that the State of Rhode Island is not going to allow BIPCo to avoid all income taxes on the profit from this miscellaneous revenue activity. If BIPCo has to file a state income tax return for the profit from this miscellaneous revenue activity the cost to the ratepayers could be even higher.

Prepared by WEE

**44-13-1****Statutes and Session Law****TITLE 44 Taxation****CHAPTER 44-13 Public Service Corporation Tax****44-13-1 Domestic corporations subject to tax - Gross earnings defined - Deductions.**

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**44-13-1 Domestic corporations subject to tax - "Gross earnings" defined - Deductions.**

(a) Every corporation enumerated in § 44-13-4, incorporated under the laws of this state, shall annually pay a tax or excise to the state for the privilege of existing as a corporation during any part of the preceding calendar year. The tax shall be in addition to any tax upon its real estate and tangible personal property locally or otherwise assessed and shall be measured by its gross earnings, determined as provided, for the preceding calendar year or for the portion of the year that the corporation has been incorporated and shall be computed at the rates prescribed in § 44-13-4; provided, that the Narragansett Pier Railroad Company, a corporation incorporated under the laws of the state of Rhode Island, shall not be subject to any tax imposed by the provisions of this chapter in any year until and unless the net receipts of the railroad applicable to dividends or other form of distribution of corporate earnings shall in the year amount to a sum that is not less than four percent (4%) of the aggregate valuation of the property of the railroad as determined by the public utility administrator.

(b) "Gross earnings" includes all income of the same types as are classified as operating revenues by the public utilities control authority in the uniform systems of accounts prescribed by the authority for operations, whether or not the corporation is regulated by the public utilities control authority, except those subject to the Rhode Island business corporation tax, within the tax year and, with respect to each company, all income classified in the uniform systems of accounts as income from merchandising, jobbing, and contract work, income from nonutility operations and revenues from transfer, sale, or lease of tangible, intangible, or real property not devoted to utility operation, and receipts from the sale of residuals and other by-products obtained in connection with the production of gas, electricity, or steam. No deductions shall be allowed from the gross earnings for any commission, rebate, or other payment, except a refund resulting from an error or overcharge, and those specifically mentioned in § 44-13-5, and in the case of every corporation subject to tax under § 44-13-4(4), fifty percent (50%) of all amounts paid during the period July 1, 1987 to June 30, 1988 and one hundred percent (100%) of all amounts paid during the period July 1, 1988 and thereafter by a corporation to another corporation for connecting fees, switching charges, and carrier access charges shall be included in the gross earnings of the company to which they are paid and shall be deducted from the gross earnings of the paying company.

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STATE OF RHODE ISLAND  
DEPARTMENT OF REVENUE - DIVISION OF TAXATION  
PUBLIC SERVICE CORPORATION GROSS EARNINGS TAX RETURN  
FOR CALENDAR YEAR ENDING DECEMBER 31, 2007

THIS RETURN MUST BE FILED WITH, AND THE TOTAL TAX (NOT LESS THAN \$100.00) MUST BE PAID TO THE TAX ADMINISTRATOR,  
RHODE ISLAND DIVISION OF TAXATION, ONE CAPITOL HILL, STE 9, PROVIDENCE, R.I. 02908-5811, ON OR BEFORE MARCH 1, 2008

Federal I.D. #:

Name:

Address:

Type of Public Service Corporation:

Schedule A. ANALYSIS OF GROSS EARNINGS

- Total amount of gross earnings from whatever source derived both within and without Rhode Island for the calendar year ending December 31, 2007 ..... \$ \_\_\_\_\_
- Amount, if any, of Item 1 claimed not to be derived from operation. (This item applies only to corporations operating both within and without Rhode Island. Schedule must be submitted itemizing sources and amounts.)  
Note: Space for merchandise sales deduction is provided in applicable schedules. .... \$ \_\_\_\_\_
- Capital Investment Deduction ..... \$ \_\_\_\_\_
- Total gross earnings from operation (Item 1 minus Item 2 minus Item 3) ..... \$ \_\_\_\_\_

Schedule B. GAS CORPORATIONS  
(This schedule is not to be used by gas corporations also engaged in selling electricity. See Schedule H.)

- Entire gross earnings from all sources including sales (same as Item 4, Schedule A) ..... \$ \_\_\_\_\_
- Portion of such earnings representing merchandise sales ..... \$ \_\_\_\_\_
- NET invoice price of such merchandise plus transportation costs prior to sales ..... \$ \_\_\_\_\_
- Taxable gross earnings (Item 1 less Item 3) ..... \$ \_\_\_\_\_
- Amount of Line 4 relating to non-manufacturing purposes 1/1/07 through 12/31/07 ..... \$ \_\_\_\_\_
- Line 5 times 3% (Enter as Item 1 Schedule E) ..... \$ \_\_\_\_\_

Schedule C. ELECTRIC CORPORATIONS  
(This schedule is not to be used by electric corporations also engaged in selling gas. See Schedule H.)

- Entire gross earnings from all sources including sales (same as Item 4, Schedule A) ..... \$ \_\_\_\_\_
- Portion of such earnings representing merchandise sales ..... \$ \_\_\_\_\_
- NET invoice price of such merchandise plus transportation costs prior to sales ..... \$ \_\_\_\_\_
- Taxable gross earnings (Item 1 less Item 3) ..... \$ \_\_\_\_\_
- Amount of Line 4 relating to non-manufacturing purposes 1/1/07 through 12/31/07 ..... \$ \_\_\_\_\_
- Line 5 times 4% ..... \$ \_\_\_\_\_
- Amount of Line 4 relating to manufacturing purposes 1/1/07 through 12/31/07 ..... \$ \_\_\_\_\_
- Line 7 time 0% ..... \$ \_\_\_\_\_
- Total amount of Tax (Line 6 plus Line 8, enter as Item 1, Schedule E) ..... \$ \_\_\_\_\_

Schedule D. STEAMBOAT, FERRYBOAT, TOLL BRIDGE, WATER OR EXPRESS CORPORATIONS

- Total amount of gross earnings fro all sources within Rhode Island (Item 4 of Schedule A) ..... \$ \_\_\_\_\_
- Tax (1.25% of Item 1 for steamboat, ferryboat, toll bridge or water corporations; 4% of Item 1 for express corporations.) Enter as Item 1, Schedule E ..... \$ \_\_\_\_\_

Schedule E. TAXPAYER REPORT OF AMOUNT OF TAX DUE

- Total amount of tax due as per computation of appropriate schedule (Notate Schedule) ..... \$ \_\_\_\_\_
- Less appropriate credits (Attach proper form for calculation) ..... \$ \_\_\_\_\_
- Tax Due (Line 1 minus Line 2, not less than \$100.00) ..... \$ \_\_\_\_\_
- Less estimated payments made for taxable year of this return ..... \$ \_\_\_\_\_
- Net payment due at time of filing (Line 3 less Line 4) ..... \$ \_\_\_\_\_
- Overpayment \_\_\_\_\_ Credit to Estimated Tax \_\_\_\_\_ Refund \_\_\_\_\_

Public Service

Schedule F.

STEAM OR ELECTRIC RAILROAD OR STREET RAILWAY CORPORATIONS

1. Total mileage of tracks within Rhode Island operated by such utility for steam or electric railroad or street railway purposes, exclusive of sidings and turnouts, on December 31, \_\_\_\_\_ miles
2. Total mileage of tracks both within and without Rhode Island operated by such utility for steam or electric railroad or street railway purposes, exclusive of sidings and turnouts, on December 31, \_\_\_\_\_ miles
3. Proportion in Rhode Island (Item 1 divided by Item 2, carry to 6 decimal places, such as .962357) ....
4. Entire gross earnings from operation (Item 4 of Schedule A) ..... \$ \_\_\_\_\_
5. Gross earnings apportioned to Rhode Island (Item 4 times Item 3) ..... \$ \_\_\_\_\_
6. Tax (1.25% of Item 5.) Enter as Item 1, Schedule E ..... \$ \_\_\_\_\_

Schedule G.

DINING, SLEEPING, CHAIR OR PARLOR CAR CORPORATION

A steam or electric railroad or street railway corporation operating such cars as part or incidental to its railroad or railway business within this state should not fill in this schedule but should fill in Schedule F.

1. Number of miles within Rhode Island cars were operated during the year ending December 31, \_\_\_\_\_ miles
2. Number of miles both within and without Rhode Island cars were operated during the year ending December 31, \_\_\_\_\_ miles
3. Proportion in Rhode Island (Item 1 divided by Item 2, carry to 6 decimal places, such as .962357).....
4. Entire gross earnings from operation (Item 4 of Schedule A) ..... \$ \_\_\_\_\_
5. Gross earnings apportioned to Rhode Island (Item 4 times Item 3) ..... \$ \_\_\_\_\_
6. Tax (1.25% of Item 5) Enter as Item 1, Schedule E ..... \$ \_\_\_\_\_

Schedule H.

GAS AND ELECTRIC CORPORATIONS

(This schedule is to be used by corporations selling both gas and electricity and merchandise)

1. Entire gross earnings from all sources including sales (same as Item 4, Schedule A) ..... \$ \_\_\_\_\_
2. Gross earnings from sale of gas and gas merchandise ..... \$ \_\_\_\_\_
3. Portion of such earning representing merchandise sales ..... \$ \_\_\_\_\_
4. NET invoice price of such merchandise plus transportation costs prior to sales ..... \$ \_\_\_\_\_
5. Taxable gross earnings (gas basis) (Item 2 less Item 4) ..... \$ \_\_\_\_\_
6. Amount of Line 5 relating to non-manufacturing purposes 1/1/07 through 12/31/07 ..... \$ \_\_\_\_\_
7. Line 6 times 3% ..... \$ \_\_\_\_\_
8. Gross earnings from all sources less earnings from gas operations (Item 1 less Item 2) ..... \$ \_\_\_\_\_
9. Portion of such earnings representing electric merchandise sales ..... \$ \_\_\_\_\_
10. NET invoice price of such merchandise plus transportation costs prior to sale ..... \$ \_\_\_\_\_
11. Taxable gross earnings (electric basis) (Item 8 less Item 10) ..... \$ \_\_\_\_\_
12. Amount of Line 11 relating to non-manufacturing purposes 1/1/07 through 12/31/07..... \$ \_\_\_\_\_
13. Line 12 times 4% ..... \$ \_\_\_\_\_
14. Total Tax (Line 7 Plus Line 13; Enter as Item 1, Schedule E)..... \$ \_\_\_\_\_

Schedule I.

TELEGRAPH AND CABLE CORPORATIONS

1. Gross earnings from operations within the State (Item 4, Schedule A, Submit detailed schedule)..... \$ \_\_\_\_\_
2. Tax (4% for telegraph corporations; 8% for cable corporations; Enter as Item 1, Schedule D)..... \$ \_\_\_\_\_

Schedule J.

TELECOMMUNICATIONS CORPORATIONS

1. Gross earnings from operations within the State, January 1, 2007 through December 31, 2007..... \$ \_\_\_\_\_
2. Total tax (Line 1 times 5%, Enter as Item 1, Schedule E)..... \$ \_\_\_\_\_

CERTIFICATION

This certification must be executed or the return must be sworn before a Notary Public

I, the undersigned, Treasurer of \_\_\_\_\_ hereby certify under the penalties of perjury that I have personal knowledge of the statements and other information constituting this return, and that the same are true, correct and complete to the best of my knowledge and belief.

Date \_\_\_\_\_ Signature \_\_\_\_\_ Title \_\_\_\_\_

Division Data Requests Set III  
Block Island Power Company  
Docket No. 3900

Div 3-3: Please update the response to Div 2-07.

**Response:** See attached. Please note that BIPCo does not complete “top end” or “major” overhauls in the winter. The update does however justify the allowance for the general engine maintenance amount included in the filing.

Prepared by WEE

ANALYSIS OF SCR & ENGINE MAINT. RESERVE Attachment for the response to DIV 3-3  
(PAYABLE)/RECEIVABLE FROM RATEPAYERS  
BLOCK ISLAND POWER COMPANY  
May 2008

|                          | funding           | 5935.2090       | 5935.2108     | 5935.2111   | 5935.2113       | 5935.2117       | 5935.2122        | 5935.2124       | 3283.0002           | 3190.0002         |
|--------------------------|-------------------|-----------------|---------------|-------------|-----------------|-----------------|------------------|-----------------|---------------------|-------------------|
|                          | Balance           | SCR             | Generator     | Generator   | Generator       | Generator       | Generator        | Generator       | Reserve             | Asset             |
|                          |                   | Maint           | #21 Maint     | #22 Install | #22 Maint       | #23 Maint       | #24 Maint        | #25 Maint       | Balance             | Balance           |
| <b>Beginning Balance</b> |                   |                 |               |             |                 |                 |                  |                 | (188,062.20)        | 188,062.20        |
| Jun-07                   | 26,417.11         | -               | 164.78        | -           | 150.00          | 3,837.66        | 125.00           |                 | (210,201.87)        | 210,201.87        |
| Jul-07                   | 36,976.45         | 2,508.35        |               |             | 37.93           | 37.93           | 37.93            | 37.95           | (244,518.23)        | 244,518.23        |
| Aug-07                   | 37,148.20         | 234.73          |               |             | 1,953.08        | -               | -                | -               | (279,478.62)        | 279,478.62        |
| Sep-07                   | 30,490.90         |                 |               |             | 1,073.16        | 2,909.68        | 5,306.02         | 4,095.20        | (296,585.46)        | 296,585.46        |
| Oct-07                   | 8,910.58          |                 |               |             | 262.88          | 973.28          | 3,641.06         |                 | (300,618.82)        | 300,618.82        |
| Nov-07                   | 10,227.64         |                 | 282.35        |             | 3,702.47        | -               | -                |                 | (306,861.64)        | 306,861.64        |
| Dec-07                   | 9,092.65          |                 |               |             |                 | -               | 5,581.93         |                 | (310,372.36)        | 310,372.36        |
| Jan-08                   | 8,607.63          |                 |               |             | 127.27          | -               | (599.95)         | 189.34          | (319,263.33)        | 319,263.33        |
| Feb-08                   | 8,169.01          |                 |               |             |                 | -               |                  |                 | (327,432.34)        | 327,432.34        |
| Mar-08                   | -                 |                 |               |             |                 | -               |                  |                 | (327,432.34)        | 327,432.34        |
| Apr-08                   | -                 |                 |               |             |                 | -               |                  |                 | (327,432.34)        | 327,432.34        |
| May-08                   | -                 |                 |               |             |                 | -               |                  |                 | (327,432.34)        | 327,432.34        |
| Capitalized              |                   |                 |               |             |                 |                 |                  |                 | (327,432.34)        | 327,432.34        |
|                          | <b>176,040.17</b> | <b>2,743.08</b> | <b>447.13</b> | <b>-</b>    | <b>7,306.79</b> | <b>7,758.55</b> | <b>14,091.99</b> | <b>4,322.49</b> | <b>(327,432.34)</b> | <b>327,432.34</b> |