

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS  
PUBLIC UTILITIES COMMISSION

IN RE: INTERSTATE NAVIGATION COMPANY :  
GENERAL RATE FILING : DOCKET NO. 4373

COMMISSION'S SECOND SET OF DATA REQUESTS DIRECTED TO  
INTERSTATE NAVIGATION COMPANY  
(Issued March 29, 2013)

2-1. Please update Commission 1-10 to reflect the Settlement Agreement.

**RESPONSE:** See Attached

**Prepared by DGB**

Rate Year Summary  
Interstate Navigation Company

**Schedule WEE-1**  
**Revised for Comm 2-1**

	<u>Adjusted Test Year</u>	<u>Adjustments</u>	<u>Rate Year Old rates</u>	<u>Rate Increase</u>	<u>Rate Year New rates</u>	
Revenue	\$ 9,772,650	\$ 638,060	\$ 10,410,710	\$ 579,388	\$ 10,990,098	5.57%
Expenses	9,898,738	713,549	10,612,287	16,076	10,628,363	
Net Profit	<u>\$ (126,089)</u>	<u>\$ (75,489)</u>	<u>\$ (201,577)</u>	<u>\$ 563,312</u>	<u>\$ 361,734</u>	(A)

\$ 6,544,136 WEE-11

5.53% WEE-12

\$ 361,734 (A)

Accounts impacted for Net Adjustment for Tax & Net profit

	Original Filed	Proposed
Net Profit	\$ 441,562	\$ 361,734
Income Tax	86,077	92,938

Revenue Summary - Rate Year  
Interstate Navigation Company

Schedule WEE-2  
Revised for Comm 2-1

	Adjusted Test Year	Adjustments	Settlement Rate Year
<b>Revenue from Rates and Charges</b>			
-Passengers	\$ 4,602,992	\$ -	\$ 4,602,992
-Vehicles	3,490,997	-	3,490,997
-Freight	792,113	-	792,113
-Bikes, Mopeds, etc.	142,179	-	142,179
	<u>9,028,282</u>	-	<u>9,028,282</u>
<b>Miscellaneous Revenue</b>			
-Bar	502,474	-	502,474
-Charter	139,510	-	139,510
-Mail	49,775	-	49,775
-Tours	-	-	-
-Other	16,442	-	16,442
Landing Fee Commissions	36,168	-	36,168
HLS Grant	-	-	-
Interest Income	0	-	0
Subsidy for Fast Ferry	-	481,986	481,986
Addition of Newport High Speed Service	-	(23,926)	(23,926)
Miscellaneous	-	180,000	180,000
	<u>744,368</u>	<u>638,060</u>	<u>1,382,428</u>
	-	-	-
<b>Total Revenues</b>	<u>\$ 9,772,650</u>	<u>\$ 638,060</u>	<u>\$ 10,410,710</u>

Note: After reviewing the actual revenues for the most recent five years preceding the test year and the projected test year, I determined that the test year revenue (after adjustments) levels were normal and that no rate year volume adjustment was needed. (See Testimony pages 9-11)

Projected Revenue & Expenses for  
New Newport Service Only  
 Interstate Navigation Company

**Schedule WEE-2a**  
**Revised for Comm 2-1**

	<u>New High Speed Newport Run Rate Year</u>
<b>Revenue</b>	
-Passengers	\$ 433,398
-Bikes, Mopeds, etc.	16,800
	<u>450,198</u>
<b>Total Revenues</b>	<u>\$ 450,198</u>
<b>Expense</b>	
6100 Depreciation	\$ 57,653
7270 General Repairs and Maintenance	10,000
7350 Fuel	291,061
7350 Lube Oil	4,560
7360 Crew Expense	77,350
7390 Wharfage	12,000
8100 Office	10,000
Insurance	11,500
<b>Total Expenses</b>	<u>474,124</u>
<b>Net Income (Loss)</b>	<u>\$ (23,926)</u>

	<u>One Way Trips Counts</u>	<u>Revenue</u>
Passengers		
Adults (\$25 One Way/ \$50 Round Trip)	16,779	\$ 419,475
Children (\$13 One Way/ \$26 Round Trip)	1,071	\$ 13,923
	<u>17,850</u>	<u>\$ 433,398</u>
Bikes		
(\$6 One Way/ \$12 Round Trip)	2,800	\$ 16,800
	<u>2,800</u>	<u>\$ 16,800</u>

Expenses Summary - Rate Year  
Interstate Navigation Company

Schedule WEE-3  
Revised for Comm 2-1

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Account #	Account Name	Adjusted Test Year	Adjustments	Settlement Rate Year	REF
4200	Refunds, Credits and Voids	\$ 92,798	\$ -	\$ 92,798	TY
5100	Payroll	2,833,069	124,000	2,957,069	Testimony P.11
6100	Depreciation	1,322,067	(256,998)	1,065,069	Sch. WEE - 6
6200	Amortization	-	-	0	TY
7100	Vessel Maintenance - Block Island	80,478	-	80,478	Testimony P.19
7110	Vessel Maintenance - Carol Jean	71,300	-	71,300	Testimony P.19
7120	Vessel Maintenance - Manitou	78,381	-	78,381	Testimony P.19
7130	Vessel Maintenance - Anna C	153,652	-	153,652	Testimony P.19
7140	Vessel Maintenance - Nelseco	-	-	0	Testimony P.19
7150	Vessel Maintenance - General	38,242	-	38,242	Testimony P.19
7200	Building Maintenance - BI	10,710	-	10,710	TY
7210	Building Maintenance - PJ	12,435	-	12,435	TY
7220	Dock Maintenance - BI	9,518	-	9,518	TY
7230	Dock Maintenance - PJ	12,458	-	12,458	TY
7240	Yard Maintenance - Montville	14,040	-	14,040	TY
7250	Terminal Maintenance	6,898	-	6,898	Testimony P.19
7260	Auto and Truck Maintenance	20,972	-	20,972	Testimony P.20
7270	General Repairs and Maintenance	-	-	0	TY
7280	Forklifts Maintenance	47,368	-	47,368	Testimony P.20
7290	Fuel - Building	17,542	-	17,542	TY
7300	Fuel - MV Block Island	427,848	247,210	675,058	WEE - 10
7310	Fuel - MV Carol Jean	275,150	158,982	434,132	WEE - 10
7320	Fuel - MV Manitou	10,989	6,350	17,339	WEE - 10
7325	Fuel - MV Southland	-	-	0	WEE - 10
7330	Fuel - MV Anna C	133,973	77,408	211,381	WEE - 10
7340	Fuel - MV Nelseco	-	-	0	TY
7350	Lube Oil	39,237	-	39,237	TY
7360	Crew Expense	156,014	9,501	165,515	Testimony P.13
7370	Boat Supplies	32,599	-	32,599	TY
7380	Other Vessel Expense	18,579	-	18,579	TY
7390	Wharfage	327,426	1,200	328,626	Sch. WEE - 7
7396	Charter Expense - Trad Ferry	1,504	-	1,504	TY
7397	Bus Charter	11,231	-	11,231	TY
7400	Food for Resale	136,884	-	136,884	TY
7410	Beverages for Resale	51,132	-	51,132	TY
7415	Meals - Tour Package	26,648	-	26,648	TY
7420	Bar Supplies	22,647	-	22,647	Testimony P.13
7504	Homeland Security - Grant	-	-	0	Sch. WEE - 8
7506	Homeland Security - Equipment	37,818	-	37,818	Sch. WEE - 8
7507	Homeland Security - Personnel	254,364	-	254,364	Sch. WEE - 8
7508	Homeland Security - Operations	22,986	-	22,986	Sch. WEE - 8
7509	Homeland Security - Equip Rental	19,350	-	19,350	Sch. WEE - 8
7510	Trash Removal	25,501	-	25,501	TY
7600	Local Transfer	185,979	-	185,979	Testimony P.15
7700	Auto and Truck Expense	39,280	-	39,280	TY
7710	Travel	11,456	-	11,456	TY
7800	Advertising	431,999	50,590	482,589	Sch. WEE - 9

Expenses Summary - Rate Year  
Interstate Navigation Company

Schedule WEE-3  
Revised for Comm 2-1

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Account #	Account Name	Adjusted Test Year	Adjustments	Settlement Rate Year	REF
7900	Other Traffic Expense	47,000	-	47,000	TY
8100	Office	36,934	-	36,934	TY
8105	Meetings/Seminars	5,625	-	5,625	TY
8107	Entertainment	1,294	-	1,294	TY
8110	Rent	32,620	-	32,620	TY
8120	Utilities	112,057	-	112,057	TY
8130	Dues and Subscriptions	10,671	-	10,671	TY
8140	Telephone	138,945	20,133	159,078	Testimony P. 17
8150	Computer Expense	138,040	-	138,040	TY
8160	PUC Expense	35,480	-	35,480	TY
8170	Contribution	3,844	-	3,844	TY
8180	Payroll Services	8,168	-	8,168	TY
8190	Credit Card Admin Fees	223,712	27,651	251,363	Testimony P. 17
8200	Bank Charges	-	-	0	TY
8210	Finance Charges	107	-	107	TY
8220	Freight	1,340	-	1,340	TY
8230	Miscellaneous	11,716	-	11,716	TY
8140	Bad Debt Expense	3,369	-	3,369	TY
8300	Accounting	93,669	-	93,669	Testimony P.16
8310	Legal	115,503	-	115,503	Testimony P.16
8320	Other Professional Fees	9,861	-	9,861	Testimony P.16
8400	Profit Sharing	55,000	15,010	70,010	Sch. WEE - 5
8410	Employee Insurance	496,251	68,499	564,750	Sch. WEE - 5
8500	Insurance - Vessel	178,604	-	178,604	Testimony P. 18
8504	Insurance - Vesses - Southland	1,507	-	1,507	Testimony P. 18
8510	Insurance - Auto	11,787	-	11,787	Testimony P. 18
8520	Insurance - Property	2,181	-	2,181	Testimony P. 18
8530	Insurance - Other	-	-	0	Testimony P. 18
8540	Insurance - Workmens Comp	51,732	-	51,732	Testimony P. 18
8550	Damages - Auto and Freight	2,113	-	2,113	TY
8560	Injuries	759	-	759	TY
8600	FICA Expense	233,391	(7,176)	226,216	Sch. WEE- 4
8610	Unemployment Comp - CT	6,058	369	6,427	Sch. WEE- 4
8620	Unemployment Comp - FED	8,902	542	9,444	Sch. WEE- 4
8630	Unemployment Comp - RI	85,502	5,207	90,710	Sch. WEE- 4
8700	Gross Earnings Tax	127,635	(21,201)	106,434	Testimony P. 19
8710	Sec of State - Annual Report	200	-	200	TY
8720	Licenses	7,251	-	7,251	TY
8730	Sales and Use Tax - RI	46,094	-	46,094	TY
8740	Sales and Use Tax - CT	6,732	-	6,732	TY
8750	Federal Taxes	(0)	92,938	92,938	Sch. WEE-12
8760	CT Corporate Tax	1,692	-	1,692	TY
8770	Permits	330	-	330	TY
8780	Real Estate Tax	19,164	-	19,164	TY
8790	Personal Property Tax	2,390	-	2,390	TY
8800	Penalties	-	-	0	TY
8810	Cash Over/Short	(2,083)	-	(2,083)	TY
8900	Returned Items	(473)	-	(473)	TY

Expenses Summary - Rate Year  
Interstate Navigation Company

Schedule WEE-3  
Revised for Comm 2-1

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<b>Account #</b>	<b>Account Name</b>	<b>Adjusted Test Year</b>	<b>Adjustments</b>	<b>Settlement Rate Year</b>	<b>REF</b>
8910	Chargebacks	1,139	-	1,139	TY
9100	Interest Expense	-	-	0	TY
9900	Extraordinary Items	2,400	-	2,400	TY
	Rate Case Expense	-	93,333	93,333	Testimony P. 22
	<b>Total Expenses</b>	9,898,738	713,549	10,612,287	
	<b>Revenue</b>	9,772,650	638,060	10,410,710	
	Gain/ (loss)	\$ (126,089)	\$ (75,489)	\$ (201,577)	
	P and L Increase (before return on rate base, GRT and FIT)			1.94%	

**Payroll Taxes - Rate Year**  
 Interstate Navigation Company

**Schedule WEE-4**  
**Revised for Comm 2-1**

	<u>Rate Year</u> <u>As Filed</u>		<u>Settlement</u> <u>Rate Year</u>
Payroll Expense for the rate year	\$ 3,005,603	\$	(48,534)
		\$	2,957,069

Payroll Tax Accounts for the rate year:

Payroll Taxes - FICA expense	\$ 247,605	\$	(21,389)	\$	226,216
Unemployment Comp	\$ 6,427	\$	-	\$	6,427
Federal Unemployment	\$ 9,444	\$	-	\$	9,444
RI Unemployment	\$ 90,710	\$	-	\$	90,710

The above was calculated using the same ratio as the test year:

**Payroll Taxes - FICA expense:**

$$7.65\% \quad \text{times} \quad \$ 2,957,069 \quad \text{equals} \quad \underline{\underline{\$ 226,216}}$$

**Unemployment Comp:**

$$\frac{\text{TY UC}}{\text{TY Payroll}} \quad \text{equals} \quad \frac{6,058}{2,833,069} \quad \text{times} \quad \$ 2,957,069 \quad \text{equals} \quad \underline{\underline{\$ 6,323}}$$

**Federal Unemployment:**

$$\frac{\text{TY FU}}{\text{TY Payroll}} \quad \text{equals} \quad \frac{9,444}{2,833,069} \quad \text{times} \quad \$ 2,957,069 \quad \text{equals} \quad \underline{\underline{\$ 9,858}}$$

**RI Unemployment:**

$$\frac{\text{TY RIU}}{\text{TY Payroll}} \quad \text{equals} \quad \frac{90,710}{2,833,069} \quad \text{times} \quad \$ 2,957,069 \quad \text{equals} \quad \underline{\underline{\$ 94,680}}$$



Fringe Benefits - Rate Year  
Interstate Navigation Company

**Schedule WEE-5**  
**Revised for Comm 2-1**

**Pension expense:**

Payroll Expense for the rate year	\$ 2,957,069
Adjustment for non-covered payroll	<u>(671,925)</u>
Payroll Expense covered by pensions	\$ 2,285,144
Pension Funding Rate (3%)	<u>0.03</u>
Pension expense	<u>\$ 68,554</u>
Additional Adjustment	<u>\$ 1,456</u>
Settlement Rate Year Expense	<u>\$ 70,010</u>

**Health Insurance:**

Test Year Level of expenditure: \$ 496,251 \*

\* Health Insurance includes Blue Cross - RI, Health Ins - Conn. and Delta Dental

**ANALYSIS:**

Blue Cross RI (Rates are good through January 31, 2013)

Cost per year at current rates	\$ 426,309
Rate Year Increase 15%	1.1500
(A)	<u>\$ 490,256</u>

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Health Ins - Conn. (Rates are good through January 31, 2013)

Cost per year at current rates	\$ 62,398
Rate Year Increase 15%	1.15
(B)	\$ 71,757

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Delta Dental (Rates are good through January 31, 2013)

Cost per year at current rates	\$ 34,209
Rate Year Increase 8%	1.0800
(C)	<u>\$ 36,946</u>

Rate Year Level of Expense (A+B+C)	\$ 598,959
Adjustment	<u>\$ (34,209)</u>
Settlement Rate Year Expense	<u>\$ 564,750</u>

Analysis of Depreciation by Year and Asset Group  
Interstate Navigation Company

**Schedule WEE-6**  
**Revised for Comm 2-1**

	2012	Fiscal Year 2013	2014	Rate Year 2014
Vessels	\$ 588,554	\$ 588,554	\$ 588,554	\$ 588,554
Vessel Improvement and Equip	411,277	382,669	321,370	321,370
Office Equipment	77,786	73,858	15,999	15,999
Buildings	7,932	7,929	52,456	52,456
Docks and Ramps	196,873	196,871	93,822	93,822
Point Judith Project	32,083	32,083	32,083	32,083
Vehicles	7,561	7,561	7,561	7,561
Dredging				-
	<u>\$ 1,322,066</u>	<u>\$ 1,289,526</u>	<u>\$ 1,111,845</u>	<u>\$ 1,111,845</u>
Adjustment				(46,776)
Settlement Rate Year Expense				<u>\$ 1,065,069</u>

Wharfage Expense - Rate Year  
Interstate Navigation Company

**Schedule WEE-7**  
**Revised for Comm 2-1**

**Wharfage:**

	<u>Test Year</u>	<u>Rate Year</u>	
Point Judith Dock (State of R I)	\$ 64,014	46,125	State of Rhode Island
		19,200	State of Rhode Island *
Old Harbor:	237,504	237,500	Month to Month
Fort Adams	10,923	12,287	3% inflation.
Beach Avenue (office and supply	18,450	18,566	3% inflation.
Montville Dock	32,160	30,573	Set by PUC
	<u>\$ 363,051</u>	<u>364,251</u>	
Fast Ferry Allocation	\$ (35,625)	\$ (35,625)	
Sub-total	<u>\$ 327,426</u>	328,626	
Test Year Wharfage		<u>327,426</u>	
Adjustment		<u>\$ 1,200</u>	

\* Subject to increases by the State with new appraisal

Homeland Security Summary - Rate Year  
Interstate Navigation Company

Schedule WEE-8  
Revised for Comm 2-1

Account #	Account Name	May 31st 2005	May 31st 2006	May 31st 2007	May 31st 2008	May 31st 2009	May 31st 2010	May 31st 2011	May 31st 2012	Rate Year FY 2014
7504	HS Grant Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 89,613	\$ -	
7505	HS Start-up	7,792								
7506	HS - Equipment	52,297	36,044	29,013	32,773	17,272	17,648	13,774	37,818	37,818
7507	HS - Personnel MARSEC Level 2	205,486	205,512 8,867	201,386	200,044	212,365	229,347	239,488	254,364	254,364
7508	HS - Operations	26,466	15,048	20,051	29,211	24,695	22,740	21,543	22,986	22,986
7509	HS - Equipment rental	-	-	-	-	17,289	19,351	19,350	19,350	19,350
	Capital Additions	75,475	75,475							
	Grant Revenue							(60,000)	(48,650)	
	Contingency Reserve									
	Total Expenditure	\$ 367,516	\$ 340,946	\$ 250,450	\$ 282,028	\$ 271,621	\$ 289,086	\$ 323,767	\$ 285,868	\$ 315,168
	Allowance	\$ 395,956	\$ 395,956	\$ 334,583	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 315,168
	Carry Forward	\$ 28,440	\$ 83,450	\$ 167,583	\$ 155,555	\$ 133,934	\$ 94,849	\$ 21,081	\$ (14,786)	\$ (14,786)

Advertising Expenses - Rate Year  
Interstate Navigation Company

**Schedule WEE-9**  
**Revised for Comm 2-1**

Test Year Advertising \$ 431,999

Calendar Year 2012 Advertising Program:

Print Media	\$ 134,603
Radio	64,000
TV	48,376
Outdoor (Billboards)	72,347
Internet	20,563
Group Publications & State Tourism Guide	67,500
Administration	<u>52,220</u>
	459,609
Increase for rate year	<u>1.05</u>
Rate Year Advertising Expense	<u>482,589</u>
Adjustment	<u>\$ 50,590</u>

Fuel Expenses Summary - Rate Year  
Interstate Navigation Company

**Schedule WEE-10**  
**Revised for Com 2-1**

	Total Gallons	Fuel Floor	Total Dollars
Test Year Consumption per DGB-3	419,338	\$ 3.25	\$ 1,362,849
Nelseco Gallons (per Div 2-7)	(23,248)	\$ 3.25	\$ (75,554)
Fuel Costs for Storage and Maintenance (per Div 2-17)			\$ 50,617
			<u>\$ 1,337,911</u>

	Adjusted Test Year	Pro-Rata Allocation Adjustments	Adjusted Rate Year
7300 Fuel - MV Block Island	\$ 427,848	\$ 247,210	\$ 675,058
7310 Fuel - MV Carol Jean	275,150	158,982	434,132
7320 Fuel - MV Manitou	10,989	6,350	17,339
7325 Fuel - MV Southland	-	0	-
7330 Fuel - MV Anna C	133,973	77,409	211,382
		0	
	<u>\$ 847,960</u>	<u>\$ 489,951</u>	<u>\$ 1,337,911</u>

**Settlement Allocation**

**Adjustments per Schedule SETT-3**

Fuel Expense - Nelesco	(69,743)
Fuel Expense - Storage and Maint	50,616
Fuel Expense - Adjust Base to \$3.25	99,023
	<u>79,896</u>

**Adjustments on Schedule WEE-3 Revised for Comm-2-1**

	Rate Year As Filed	Allocation Adjustments	Adjusted Rate Year
7300 Fuel - MV Block Island	\$ 653,297	\$ 21,761	\$ 675,058
7310 Fuel - MV Carol Jean	408,854	25,278	434,132
7320 Fuel - MV Manitou	9,366	7,973	17,339
7325 Fuel - MV Southland	-	0	-
7330 Fuel - MV Anna C	186,498	24,884	211,382
		0	
	<u>\$ 1,258,015</u>	<u>\$ 79,896</u>	<u>\$ 1,337,911</u>

Rate Base - Rate Year  
Interstate Navigation Company

Schedule WEE-11  
Revised for Comm 2-1

Net Utility Plant 5/31/12 (Per Schedule DGB - 7)	\$	6,373,403
Add Back New Newport Run - Islander Vessel		441,330
Less New Newport Run - Islander Vessel Depreciation		<u>-</u> *
<b>Utility Plant -Beginning of the Interim Year</b>		<b>6,814,733</b>
<b>Additions 6/1/12 through 5/31/13 (Interim period):</b>		
Islander Upgrades		1,000,000
New Office Building in Point Judith		<u>1,000,000</u>
		2,000,000
<b>Less Depreciation 6/1/12 through 5/31/13 (Interim period):</b>		
Conventional Service		(1,289,526)
Less New Newport Run - Islander Vessel Depreciation		<u>-</u> *
		(1,289,526)
<b>Utility Plant -Beginning of Rate Year</b>	<b>\$</b>	<b>7,525,207</b>
<b>Rate Year Additions</b>		
		<u>-</u>
<b>Rate Year Depreciation (deduction)</b>		
Conventional Service		(1,111,845)
Less New Newport Run - Islander Vessel Depreciation		<u>(57,653)</u>
		(1,169,498)
<b>Utility Plant - End Of Rate Year</b>	<b>\$</b>	<b><u>6,355,709</u></b>
<b>Average Utility Plant</b>	<b>\$</b>	<b>6,940,458</b>
<b>Working Capital</b>		<b>0</b>
<b>Deferred Income Taxes</b>		<u>(396,322)</u>
<b>Average Rate Base for the Rate Year</b>	<b>\$</b>	<b><u>6,544,136</u></b>

\* Not in Service as of this Date

Rate of Return and Federal Income Tax - Rate Year  
Interstate Navigation Company

Schedule WEE-12  
Revised for Comm 2-1

Description of Test Year Long Term Debt at Year End:

All borrowing is with Washington Trust and all assets are pledged.

Fixed rate 10 year loan (15 year Amortization) at 6.1%	\$ 1,006,016	Refinanced - Refi Loan 1
Fixed rate 10 year loan (15 year Amortization) at 5.91%	2,449,352	Refinanced - Refi Loan 1
Fixed rate 10 year loan (15 year Amortization) at 6.9%	1,329,221	Refinanced - Refi Loan 1
Fixed rate 10 year loan (15 year Amortization) at 6.88%	<u>1,888,196</u>	Refinanced - Refi Loan 2
Total per 5/31/12 Balance Sheet	<u>\$ 6,672,785</u>	

Proposed Capital Structure of the Rate Year

	<u>5/31/2013</u>	<u>5/31/2014</u>	<u>Amount</u>	<u>% of Total</u>	<u>Rate</u>	<u>Weighted Return</u>
Current Long Term Debt:						
Refi Loan 1 - Fixed rate 7 year	\$ 4,218,674	\$ 3,637,669	\$ 3,928,172	44.91%	3.44%	0.0154
Refi Loan 2 - Fixed rate 7 year	1,675,840	1,445,041	1,560,441	17.84%	3.44%	0.0061
Building Loan - Fixed rate 10/20 year (New)	986,819	954,162	970,491	11.10%	4.48%	0.0050
Total Debt						<u>0.0266</u>
Common Stock	17,600	17,600	17,600	0.20%	11.00%	0.0002
Other Paid-in Capital	382,951	382,951	382,951	4.38%	11.00%	0.0048
Treasury Stock	(1,005,279)	(1,005,279)	(1,005,279)	-11.49%	11.00%	-0.0126
Equity (no gain or loss in interim year)	<u>2,722,256</u>	<u>3,062,538</u>	<u>2,892,397</u>	<u>33.07%</u>	<u>11.00%</u>	<u>0.0364</u>
Total Equity						0.0288
Total Capital structure	<u>\$ 8,998,861</u>	<u>\$ 8,494,682</u>	<u>\$ 8,746,772</u>	<u>100.00%</u>		<u>0.0553</u>

Calculation of Federal Income Tax:

Rate Base	\$ 6,544,136
Return On Equity	<u>0.0288</u>
Taxable Income Base	\$ 188,314
Taxable Income (Taxable Base / (1 - Rate))	\$ 281,253
Income Tax Rate	<u>33%</u>
Income Tax Expense (34%)	<u>92,938</u>
Total Tax	<u>\$ 92,938</u>

Retained Earnings

FY 2012	2,722,256
FY 2013 (no gain or loss in interim year)	2,722,256
FY 2014 (12.5% over interim year)	3,062,538



Rate Allocation - Rate Year  
Interstate Navigation Company

**Schedule WEE-13**  
**Revised for Comm 2-1**

Revenues impacted by rate increase:

	Settlement Position	Originally Filled	
Total Expense (WEE-1)	\$ 10,628,363	\$ 10,731,349	
Return on Rate Base (WEE-1)	361,734	441,562	
Less: Miscellaneous Revenue	(1,382,428)	(842,452)	
Rate Year Revenue Requirement	\$ 9,607,671	\$ 10,330,459	Settlement - 1

	COS Allocation Percentages per DGB-9		
Passenger	55.3%	\$ 5,313,042	
Cars-PU-SUV	16.1%	1,546,835	
Trucks	12.2%	1,172,136	
Freight	14.0%	1,345,074	
Bikes	2.4%	230,584	
	100.0%	\$ 9,607,671	

Calculation of Rates with the elimination the of Round Trip and Commuter Discount - PROPOSED RATES

Rate Year Revenue Requirement Allocation to Passenger	\$ 5,313,042	WEE-13
Freight Increase covered by Passenger Rates	\$ 280,000	WEE-17
Bike Increase covered by Passenger Rates	\$ 88,405	WEE-18
Passenger Rates Increase covered by vehicle	\$ (150,000)	WEE-15
Revenue Generated for Commuter at Current Rates		
Net amount required from all Passengers	<u>\$ 5,531,447</u>	

Calculation of all equivalent Passengers

FY 2012 Counts	Equivalency Ratio	Equivalent Passenger
132,088	1.00	132,088
147,402	1.83	269,746
13,308	0.51	6,743
14,082	0.92	12,886
20,528	1.30	26,684
		<u>448,045</u>

Calculation of Rate per Equivalent Passenger

Net amount required from All Passengers	\$ 5,531,447
Equivalency Passenger	448,045
Rate per Equivalent Passenger	<u>\$ 12.35</u>

Calculation of Rates

	Equivalency Ratio	Proposed Rate	2X one way	RT Discount	Proposed RT Comm Discount	Previous Comm Disc
Adult One Way	1.00	\$ 12.35	\$ 24.70	\$ 2.10		
Adult Round Trip	1.83	\$ 22.60				
Child One Way	0.51	\$ 6.25				
Child Round Trip	0.92	\$ 11.30				
Commuter Round Trip	1.30	\$ 16.00			\$ 6.60	\$ 7.80

Rate Impact

FY 2012 Counts	Current Rate	Proposed Rate	Revenue Check	\$ Increase	% Increase
132,088	11.25	12.35	\$ 1,631,287	\$ 1.10	10%
147,402	18.30	22.60	\$ 3,331,285	\$ 4.30	23%
13,308	5.70	6.25	\$ 83,175	\$ 0.55	10%
14,082	9.10	11.30	\$ 159,127	\$ 2.20	24%
Commuter One Way	-	-	\$ -	\$ -	0%
Commuter Round Trip	10.50	16.00	\$ 328,448	\$ 5.50	52%
			<u>\$ 5,533,322</u>		

	Current Rate	Current Equivalency Ratio
Adult One Way	\$ 11.25	1.00
Adult Round Trip	\$ 18.30	1.83
Child One Way	\$ 5.70	0.51
Child Round Trip	\$ 9.10	0.81

Rate Design - Calculation of Vehicle Rates  
Interstate Navigation Company

Schedule WEE-15  
Revised for Comm 2-1

Calculation of Ratio between Cars and SUVs

	Current Rate	Equivalency Ratio
Cars	\$ 49.80	1.00
Pick-ups & SUVs	\$ 60.10	1.21

	Current Rate	Cost Allocation without Adjustments		Proposed Rates Eliminating Commuter Discount		
		Rate	Revenue Check	Revenue Check	Proposed Rate	
Cars	49.80	33.19	\$ 1,168,523	\$ 19,296	\$ 1,187,819	38.95
Pick-ups & SUVs	60.10	40.05	347,174	(4,546)	342,629	47.90
Commuter Cars	27.00	27.00	105,327	20,339	125,666	32.70
Commuter Pick-ups & SUVs	32.75	32.75	35,337	5,336	40,673	39.45
			\$ 1,656,361	\$ 40,426	\$ 1,696,787	

Calculation of Rates with the elimination the of the Commuter Discount - PROPOSED RATES

Rate Year Revenue Requirement Allocation to Vehicles	\$ 1,546,835	WEE-13
Passenger Rates increase covered by vehicle	150,000	WEE-14
<b>Net amount required from all Vehicle</b>	<b>\$ 1,696,835</b>	

Calculation of equivalent Vehicles

	FY 2012/2013 Counts	Equivalency Ratio	Equivalency Vehicle
Cars	30496	1.00	30,496
Pick-ups & SUVs	7153	1.23	8,798
Commuter Cars	3843	0.84	3,228
Commuter Pick-ups & SUVs	1031	1.01	1,044
			<u>43,567</u>

	\$ 1,696,835
Equivalency Vehicle	43,567
<b>Rate per Equivalent Vehicle</b>	<b>\$ 38.95</b>

Calculation of Rates

	Equivalency Ratio	Proposed Rate		
Cars	1.00	\$ 38.95		
Pick-ups & SUVs	1.23	\$ 47.90	Comm Discount	Previous Comm Disc
Commuter Cars	0.84	\$ 32.70	\$ 6.25	\$ 22.80
Commuter Pick-ups & SUVs	1.01	\$ 39.45	\$ 8.45	\$ 27.35

Rate Impact

	FY 2012 Counts	Current Rate	Proposed Rate	Revenue Check	\$ Increase	% Increase
Cars	30496	49.80	38.95	\$ 1,187,819	\$ (10.85)	-22%
Pick-ups & SUVs	7153	60.10	47.90	\$ 342,629	\$ (12.20)	-20%
Commuter Cars	3843	27.00	32.70	\$ 125,666	\$ 5.70	21%
Commuter Pick-ups & SUVs	1031	32.75	39.45	\$ 40,673	\$ 6.70	20%
				<u>\$ 1,696,787</u>		

Rate Design - Calculation of Truck Rates  
Interstate Navigation Company

**Schedule WEE-16**  
**Revised for Comm 2-1**

Calculation of Rates

Rate Year Revenue Requirement Allocation to Trucks	\$ 1,172,136	WEE-13
Truck Revenue Generated at Current Rates	\$ 1,075,979	*
Revenue Increase required from Trucks	\$ 96,157	
Percentage Increase required from Trucks		9%

**Rate Year Revenue at Current Rates**

Cars	\$ 1,753,408	
Pick-ups & SUVs	520,946	
Commuter Cars	105,327	
Commuter Pick-ups & SUVs	35,337	
Trucks & Oversize Trucks	1,075,979	*
Total Vehicles	<u>\$ 3,490,997</u>	WEE-2

		<u>percentage Increase</u>	
Trucks	5.60	8.94%	6.10
Hazardous Trucks	8.50	8.94%	9.25
Oversized Vehicles	4.15	8.94%	4.50
Vehicles over 7' High	5.60	8.94%	6.10
Vehicle Overhang Charge	7.75	8.94%	8.45
Weight Premium	55.40	8.94%	60.35

Rate Design - Calculation of Freight Rates  
Interstate Navigation Company

**Schedule WEE-17**  
**Revised for Comm 2-1**

**Calculation of Rates**

Rate Year Revenue Requirement Allocation to Freight	\$ 1,345,074	WEE-13
Freight Increase covered by Passenger Rates	(280,000)	WEE-14
Modified Rate Year Revenue Requirement Allocation to Freight	<u>\$ 1,065,074</u>	
Freight Revenue Generated at Current Rates	\$ 792,113	WEE-2
Revenue Increase required from Freight	\$ 272,961	
Percentage Increase required from Freight		34%

Rate Design - Calculation of Bike Rates  
Interstate Navigation Company

**Schedule WEE-18**  
**Revised for Comm 2-1**

Calculation of Rates

Rate Year Revenue Requirement Allocation to Bikes	\$ 230,584	<b>WEE-13</b>
Bike Increase covered by Passenger Rates	<u>(88,405)</u>	<b>WEE-14</b>
Modified Rate Year Revenue Requirement Allocation to Bikes	\$ 142,179	
 Freight Revenue Generated at Current Rates	 \$ 142,179	 WEE-2
 Revenue Increase required from Bikes	 \$ 0	
 Percentage Increase required from Bikes		 0%

		percentage Increase	
Bicycles	3.20	0.00%	3.20
Electric Bicycles	8.30	0.00%	8.30
Motorcycles	21.80	0.00%	21.80

Proof of Revenues  
Interstate Navigation Company

**Schedule WEE-19**  
**Revised for Comm 2-1**

	Current	Rate	Current Revenue	Proposed Revenue	Dollar Increase
<u><i>Passenger</i></u>					
Adult One Way	\$ 11.25	\$ 12.35	\$ 1,485,990	\$ 1,631,287	\$ 145,297
Adult Round Trip	\$ 18.30	\$ 22.60	\$ 2,697,457	\$ 3,331,285	\$ 633,829
Child One Way	\$ 5.70	\$ 6.25	\$ 75,856	\$ 83,175	\$ 7,319
Child Round Trip	\$ 9.10	\$ 11.30	\$ 128,146	\$ 159,127	\$ 30,980
Commuter One Way	\$ -	\$ -	\$ -	\$ -	\$ -
Commuter Round Trip	\$ 10.50	\$ 16.00	\$ 215,544	\$ 328,448	\$ 112,904
			<u>\$ 4,602,992</u>	<u>\$ 5,533,322</u>	<u>\$ 930,329</u>
<u><i>Vehicles</i></u>					
Cars	\$ 49.80	\$ 38.95	\$ 1,753,408	\$ 1,187,819	\$ (565,589)
Pick-ups & SUVs	\$ 60.10	\$ 47.90	\$ 520,947	\$ 342,629	\$ (178,318)
Commuter Cars	\$ 27.00	\$ 32.70	\$ 105,327	\$ 125,666	\$ 20,339
Commuter Pick-ups & SUVs	\$ 32.75	\$ 39.45	\$ 35,337	\$ 40,673	\$ 5,336
Trucks & Oversize Trucks			<b>WEE-16</b>	<u>\$ 1,172,136</u>	<u>\$ 96,157</u>
			<u>\$ 3,490,998</u>	<u>\$ 2,868,923</u>	<u>\$ (622,075)</u>
<u><i>Freight</i></u>					
-Freight			<b>WEE-17</b>	<u>\$ 1,065,074</u>	<u>\$ 272,961</u>
<u><i>Bikes, Mopeds, Etc.</i></u>					
-Bikes, Mopeds, etc.			<b>WEE-18</b>	<u>\$ 142,179</u>	<u>\$ 0</u>
Total Rates and Charges			\$ 9,028,283	\$ 9,609,497	\$ 581,215
Revenue Required (Settlement-1)				9,607,671	
Variance				\$ 1,826	0.02%

**2-2. Please identify the individuals (and their titles) involved in the revisions to the freight rates, including any rate study.**

**Response:** The revision of Interstate's freight rates was completed by Mr. Brian Cox, Freight Manager, and Mr. Walter Edge, Utility Rate Consultant. Mr. Cox reviewed the detailed freight rates with other members of the Interstate freight department and then met with Mr. Edge to complete a line by line review of the freight rates. (Any questions raised during that meeting were taken back to the freight department for review.) As a result of their efforts, many of the detailed freight rates were eliminated, some were changed (increases and decreases), and some new rates added. The results of their efforts were then reviewed by Mr. Joshua Linda, Vice President and Mrs. Sue Linda, President of Interstate Navigation. Each item was reviewed to determine relative size, weight, ease of loading, fragility, value, deck space requirement, stackability, etc. Like type items were consolidated where practicable to reduce the overall number of items.

Mr. Edge explained in his pre-filed testimony that he reviewed all of the previous rate studies filed by Interstate, starting from 1983 (Docket #1704) to the current date. For the most part, Mr. Edge found that these studies were lacking a true calculation of cost causation. This was true for freight rates as well as all other rates.

Mr. Edge's cost allocation study assigned an appropriate cost to the freight rates based upon the square footage of deck space used for freight as well as the cost relating to handling the freight. The allocated costs assigned to freight rates were then spread among the individual freight items by an across-the-board rate increase. The appropriate freight rate increase was 83%. The need for this large rate increase was the result of arbitrary decisions made in the past to hold freight rates down to protect the Islanders.

Interstate recognized that 83% would be rate-shock and also that some of the freight space (deck space on the boats, such as under the stairs) was occupied by personal items owned by the passengers. Interstate reduced the increase in freight rates by \$140,000 to reflect this passenger use of freight space reducing the freight rate increase to 65%. Through negotiations with the Division and the Town, Interstate agreed to an even further reduction in the freight rate increase to 34% which is far less than the cost of providing the service.

Prepared by WEE



**2-3. Please describe the process used by Interstate to develop the new freight rates.**

**Response:** See the response to Div 2-2 and Schedule WEE 17a in Mr. Edge's prefilled testimony which shows the changes made and why.

Prepared by WEE

**2-4. Please list all other ferry companies whose freight rates Interstate reviewed in conjunction with its freight study and the development of rates.**

**Response:** Interstate completed an internet review of ferry rates (passenger, vehicle and freight) and found virtually none that satisfied Interstate's particular needs. Companies reviewed were often much larger or much smaller, some were freight only, some were passenger only, some were conventional service only, while others were fast ferry service only. In other words, the rates found did not reflect the appropriate cost causation for Interstate. Interstate asked Mr. Edge to create a cost allocation study that reflected Interstate specific costs and service provided.

Prepared by WEE

**2-5. Please provide copies of any freight rate tariffs/schedules from other ferry companies with similar operations to Interstate (i.e. lifeline service) that Interstate referred to in conducting its freight study and the development of rates.**

**Response:** Interstate used none.

Prepared by WEE

**2-6. If Interstate did not refer to other ferry companies' tariffs in conjunction with its freight study, please provide two or three other ferry companies' freight tariffs/schedules where the other companies have similar characteristics to Interstate (i.e. lifeline service).**

**Response:** Most ferries provide "life line" service to the residents of the islands they serve but often times that one similarity is where the similarity ends. Interstate found no ferry rates that it felt were similar enough to Interstate's operation to add anything to Mr. Edge's cost allocation study. Ferry rates are a reflection of the services provided and the costs of providing those services. Mr. Edge provided an appropriate cost allocation study and it was applied to a modified list of freight items. Neither the Division nor the Town presented any cost allocation or rates design studies through an expert witness that could be used to help modify the rate design. Either could have done so if they chose.

Nevertheless, see the attached three freight rate designs found by Interstate to satisfy this data request.

Prepared by WEE

Effective May 1, 2009

Casco Bay Island Transit District

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Tariff

FREIGHT RATES 2009 APR - 3 P 3 12

MAINE PUBLIC UTIL. COMM.

410

Item #	Description	Off-Peak	Peak Season
190	FREIGHT, ALL KINDS PER 100 LBS. Except articles for which rates are specifically named in this tariff.	\$ 4.90	\$ 7.35
200A	APPLIANCES, SMALL HOUSEHOLD Items in this category include but are not limited to: vacuum cleaner	\$ 4.80	\$ 7.15
200E	APPLIANCES, SMALL Items in this category include but are not limited to: small gas grill, microwave, dorm size refrigerator	\$ 7.05	\$ 10.60
200L	APPLIANCE: MEDIUM Items in this category include but are not limited to: dishwasher, dryer, freezer, large gas grill, kitchen stove, washer, water heater	\$ 13.75	\$ 20.65
200U	APPLIANCES LARGE Items in this category include but are not limited to: refrigerator, stackable washer/dryer unit	\$ 20.85	\$ 31.30
200X	APPLIANCES, SPECIAL HANDLING Items in this category include but are not limited to: commercial refrigerator, commercial freezer	\$ 37.50	\$ 57.50
210A	BAGGED BULK ITEMS: FUEL, PER ITEM Items in this category include but are not limited to: bio-bricks, coal, wood pellets	\$ 0.90	\$ 1.45
210G	BAGGED BULK ITEMS, PALLETIZED PER PALLET Items in this category include but are not limited to: soil: pallet under 20 bags	\$ 16.30	\$ 25.00
210H	soil pallet over 20 bags	\$ 25.00	\$ 37.45
	BAGGED BULK ITEMS: FUEL, PER TON, PALLETIZED Items in this category include but are not limited to: bio-bricks, coal, wood pellets	\$ 20.65	\$ 30.95
210P	FUEL: OIL, KEROSENE, GAS Items in this category include but are not limited to: oxygen cylinders - home use	\$ 1.25	\$ 1.90
210Q	oil or kerosene: per case or 5 gal. container, gas grill cylinders (RT)	\$ 2.30	\$ 3.40
210T	gas, natural/petroleum, per 100 lbs. (RT)	\$ 4.05	\$ 6.10
215A	FURNITURE: SMALL Items in this category include but are not limited to: bed frames, head boards, foot boards, small rug, kitchen chair, wicker chair, end table or similar sized	\$ 3.90	\$ 5.85

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Casco Bay Island Transit District

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2009 APR -3 P 3:12

Item #	Description	Off-Peak	Peak Season
215G	FURNITURE: MEDIUM Items in this category include but are not limited to: carpeting: small roll, large area rug, dining chair, rocking chair, lawn chair, twin mattress or box spring	\$ 5.75	\$ 8.65
215L	FURNITURE: LARGE Items in this category include but are not limited to: overstuffed chair, recliner, desk, futon with mattress and frame, full or queen mattress or box spring, sofa, loveseat, kitchen or dining table	\$ 11.40	\$ 17.10
215U	FURNITURE: EXTRA LARGE/SPECIAL HANDLING Items in this category include but are not limited to: picnic table, king mattress or box spring, carpeting: large roll	\$ 20.65	\$ 30.95
225A	LAWN & GARDEN EQUIPMENT - SMALL Items in this category include but are not limited to: weed wacker	\$ 3.40	\$ 5.10
225F	LAWN & GARDEN EQUIPMENT - MEDIUM Items in this category include but are not limited to: lawnmower (push), small rototiller, small snowblower, empty wheelbarrow	\$ 5.15	\$ 7.75
225M	LAWN & GARDEN EQUIPMENT - LARGE Items in this category include but are not limited to: wheelbarrow with freight, small wood chipper	\$ 9.75	\$ 14.65
225R	LAWN & GARDEN EQUIPMENT - EXTRA LG/SPECIAL HANDLING Items in this category include but are not limited to: large commercial snow blower (OW), riding lawnmower or large commercial rototiller or home/garden riding tractor or commercial wood chipper. OW on passenger ferry or RT on passenger ferry	\$ 21.70	\$ 32.60
NURSERY STOCK, FERTILIZER, SOIL			
230A	flowers, floral arrangements	\$ 4.40	\$ 6.50
230B	plants - seeding and bedding	\$ 1.25	\$ 1.90
230C	plants - per cage	\$ 25.00	\$ 37.45
230D	trees, shrubs	\$ 3.40	\$ 5.00
230E	large trees, large shrubs	\$ 16.30	\$ 25.00
BAGGED/BULK ITEMS			
230H	bags weighing 0-50 lbs.	\$ 1.55	\$ 2.40
230P	bags weighing 51-100 lbs.	\$ 1.90	\$ 2.80
Items in this category include but are not limited to: cement, lime, fertilizer, peat, mulch, feed, seed, grain, hay			
235A	PERSONAL EFFECTS: SMALL Items in this category include but are not limited to: suitcase, supply, and boxed books	\$ 1.25	\$ 1.90
235E	chairs, plastic stacking	\$ 0.80	\$ 1.25
235H	PERSONAL EFFECTS: MEDIUM chairs, plastic stacking medium supply, envelopes or parcels (fed ex, UPS), medicine	\$ 3.15	\$ 4.65
Description		Off-Peak	Peak Season

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MAY 01 2009

DOCKET NO. 09-119

Effective May 1, 2009

Casco Bay Island Transit District RECEIVED  
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2009 APR -3 P 3-12

Item #	Description	Rate	Rate
235S	PERSONAL LARGE	\$ 4.55	\$ 6.85
Items in this category include but are not limited to: large suitcase, large duffie bag, large supply			
PERSONAL EFFECTS: BULK SHIPPED			
236A	UpFreight cart	\$ 9.75	\$ 15.00
236B	large UpFreight cart	\$ 12.50	\$ 18.75
236C	supplies or personal effects per cage	\$ 21.70	\$ 31.50
CATERING OR RESTAURANT RENTALS			
236H	Rental Chairs (round-trip)	\$ 1.05	\$ 1.55
236I	Rental Tables (round-trip)	\$ 5.45	\$ 8.15
236J	Rental Glassware per rack (round-trip)	\$ 1.55	\$ 2.40
236K	Linens bagged (round-trip)	\$ 3.40	\$ 5.15
236L	Linens in totes (round-trip)	\$ 21.20	\$ 31.75
GROCERIES			
300A	Bagged or Boxed	\$ 0.80	\$ 1.20
300B	Oversize tote or cooler, Lunch Containers	\$ 3.15	\$ 4.65
300D	groceries per cart	\$ 5.60	\$ 8.40
300I	Groceries, cartons per 100 lbs. - weight certified correct by consignee	\$ 2.50	\$ 3.75
BREAD-ROLLS,PIES,CAKES			
Items in this category include but are not limited to:			
300G	crackers, chips, pastries	\$ 0.70	\$ 1.05
300I	Bread with upfreight tray, milk with upfreight crate	\$ 0.80	\$ 1.20
PERISHABLE STORE OR RESTAURANT			
300M	Seafood, Fresh or Frozen per box, eggs, meat, fish, frozen food	\$ 2.50	\$ 3.75
300N	Ice Cream in Large Tote (upfreight included)	\$ 11.25	\$ 16.85
BEER, SODA, WINE, ALCOHOL			
Items in this category include but are not limited to:			
305A	Soda per case, Soda tanks, soda CO2 cylinders, water per case or per 5 gallon jugs	\$ 1.40	\$ 2.10
305E	Beer, Ale or Wine per case. Beer in micro-brew cannister	\$ 1.80	\$ 2.70
305M	Alcohol, liquor per case or Beer, ale in half-kegs (round-trip)	\$ 7.55	\$ 11.30
BOATS			
Items in this category include but are not limited to:			
400A	small boats, windsurfers, surfboards, kayaks	\$ 10.00	\$ 15.20
400F	large boats	\$ 27.15	\$ 41.25
ENGINES/AUTO PARTS/TIRES			
Items in this category include but are not limited to:			
405B	batteries, unmounted auto tires, antifreeze per case or 5 gal. bucket	\$ 2.15	\$ 3.25
405F	mounted automobile tires	\$ 3.15	\$ 4.65
405C	unmounted truck and tractor tires and large marine batteries	\$ 6.25	\$ 9.40
405D	mounted truck and tractor tires and outboard engines per unit	\$ 8.15	\$ 12.20
405A	Engines: rate based on 100lb. increments	\$ 4.90	\$ 7.35

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MAY 01 2009

DOCKET NO. 09-119

Casco Bay Island Transit District  
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 Effective May 1, 2009  
 2009 APR -3 P 3:13  
 Tariff

Item #	Description	MAINE PUBLIC UTIL. COMM.	Off-Peak	Peak Season
415A	EXERCISE EQUIPMENT small: stationary bicycle etc.	\$	8.70	\$ 13.05
415B	Large: treadmill, etc.	\$	13.75	\$ 20.65

430A	ELECTRONICS: SMALL Items in this category include but are not limited to: television sets under 13" (portable) and VCR/DVD players	\$	2.15	\$ 3.25
430G	ELECTRONICS: MEDIUM Items in this category include but are not limited to: amplifiers, guitars, speakers, stereo and video equipment - receivers and turntables, computer components per box.	\$	4.90	\$ 7.35
400M	ELECTRONICS: LARGE Items in this category include but are not limited to: television sets 14-40 inches diagonal, small pianos and drum sets	\$	11.95	\$ 17.90
	ELECTRONICS, MUSICAL INSTRUMENTS: SPECIAL HANDLING Items in this category include but are not limited to: television sets over 40", DJ equipment (RT)	\$	32.60	\$ 48.85
	4 piece band (RT), Pianos, organs	\$	65.15	\$ 97.75

BUILDINGS				
	Items in this category include but are not limited to:			
504A	portable garages or portable toilets (RT)	\$	41.30	\$ 62.45
504B	small sheds	\$	74.95	\$ 112.40
504C	large sheds	\$	179.00	\$ 269.00

DOORS				
	Items in this category include but are not limited to:			
510A	bifold, hollow interior, storm or screen	\$	4.55	\$ 6.85
510C	solid with or without frames	\$	11.15	\$ 16.70
510D	double or with sidelights	\$	21.20	\$ 31.50
510E	area or patio in frames	\$	31.20	\$ 46.70

FENCING				
	Items in this category include but are not limited to:			
512A	posts, steel stakes (bundled), rails	\$	1.25	\$ 1.90
512D	wooden snow fencing in rolls	\$	3.15	\$ 4.65
512E	wooden panels to 10 ft. or steel security in rolls to 10 ft.	\$	4.05	\$ 6.10

HARDWARE				
	Items in this category include but are not limited to:			
514A	box up to 20 pounds, nails or screws	\$	1.25	\$ 1.90
514B	box over 20 pounds, nails or screws	\$	1.90	\$ 2.80

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MAY 01 2009 DOCKET NO. 09-119



Effective May 1, 2009

Casco Bay Island Transit District  
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2009 APR -3 P 3:13

Item #	Description	Off-Peak	Peak Season
<b>HEATING EQUIPMENT/SUPPLIES</b>			
Items in this category include but are not limited to:			
516A	baseboard heaters, hot water or electric per foot	\$ 0.43	\$ 0.65
516B	boilers, furnaces, wood stoves, heating equipment per 100 lbs.	\$ 6.90	\$ 10.30
516G	monitor heater per unit	\$ 9.75	\$ 14.65
<b>INSULATING MATERIALS</b>			
518A	rolls, batts or 4x8 insulating panels, per piece	\$ 1.25	\$ 1.90
<b>MASONRY MATERIALS</b>			
519A	brick, per brick	\$ 0.18	\$ 0.27
519B	rebar per foot	\$ 0.13	\$ 0.20
519C	cement blocks per block	\$ 1.25	\$ 1.90
519D	lolly columns per unit or cement blocks, cast or natural stone per 100 lbs.	\$ 4.90	\$ 7.35
519G	styrofoam forms per pallet	\$ 16.30	\$ 25.00
<b>LADDERS/SCAFFOLDING</b>			
520A	small step ladders or boat stands	\$ 3.15	\$ 4.65
520C	extension ladders or scaffolding per piece (RT)	\$ 4.35	\$ 6.50
<b>LUMBER/FRAMING TIMBERS</b>			
522A	softwood - boardfeet	\$ 0.11	\$ 0.17
522B	hardwood or pressure treated - boardfeet	\$ 0.20	\$ 0.30
522C	microlam or cemplanks - per linear foot	\$ 1.00	\$ 1.45
522D	moulding or strapping per bundle	\$ 3.15	\$ 4.65
522E	hardwood flooring per bundle	\$ 3.75	\$ 5.65
<b>BUILDING SUPPLIES FINISHING</b>			
522F	cabinets or cupboards small unit	\$ 5.65	\$ 8.45
522G	cabinets or cupboards standard unit	\$ 6.90	\$ 10.30
522H	counter tops per running foot	\$ 0.55	\$ 0.80
522J	stone or granite counter tops per running foot	\$ 2.50	\$ 3.75
<b>ELECTRICAL</b>			
536A	light fixtures per box	\$ 2.80	\$ 4.25
536B	wire per roll	\$ 4.05	\$ 6.10
526C	pipe-conductor per foot	\$ 0.11	\$ 0.16
<b>PAINT/JOINT COMPOUND</b>			
527A	one gallon cans - loose	\$ 1.00	\$ 1.45
527B	cartons (quarts or pints)	\$ 1.55	\$ 2.40
527C	cartons (gallons) or 5 gallon cans	\$ 2.15	\$ 3.25

MAINE PUBLIC  
UTIL. COMM.

EFFECTIVE BY  
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MAY 01 2009

Off-Peak

Peak Season

Description

Effective May 1, 2009

Casco Bay Island Transit District

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Tariff

2009 APR -3 P 3:13

Item #

PLYWOOD/WALLBOARDS/LATTICE		MAINE PUBLIC UTIL. COMM.	
4x8 plywood or paneling			
528A	5/16 inch or less	\$ 1.25	\$ 1.90
528B	1/2 inch or less	\$ 1.90	\$ 2.90
528C	3/4 inch or less	\$ 2.50	\$ 3.75
528D	1 inch & over	\$ 3.15	\$ 4.70
4x12 plywood or paneling			
528E	5/16 inch or less	\$ 1.90	\$ 2.90
528F	1/2 inch or less	\$ 2.90	\$ 4.35
528G	3/4 inch or less	\$ 3.75	\$ 5.65
528H	1 inch & over	\$ 4.70	\$ 7.10
528I	4x8 sheetrock	\$ 1.90	\$ 2.90
528J	4x12 sheetrock	\$ 3.75	\$ 5.65
528K	4x8 lattice	\$ 1.55	\$ 2.40

PLUMBING SUPPLIES AND FIXTURES

Items in this category include but are not limited to:

532A	shower stall doors, sinks, boxed plumbing supplies, air compressors and water tanks	\$ 4.55	\$ 6.85
532F	toilet bowls, hoppers, tanks	\$ 8.70	\$ 13.05
532G	bathtubs or shower stalls per unit	\$ 19.55	\$ 29.30
532I	shower/bath stalls per unit	\$ 31.20	\$ 46.70

PIPE/PIPE FITTINGS

533A	pipe: copper, brass or bronze 0 to 3" straight	\$ 0.11	\$ 0.16
533B	pipe: iron, steel or cast iron bent in shapes or coils	\$ 6.25	\$ 9.40
533C	pipe: iron, steel or cast iron 0 to 3" straight	\$ 0.15	\$ 0.23
533D	pipe: iron, steel or cast iron over 3" straight	\$ 0.18	\$ 0.27
533E	pipe: plastic 0 to 3 straight	\$ 0.09	\$ 0.13
533F	pipe: plastic 3 to 6" straight	\$ 0.11	\$ 0.16
533G	pipe: plastic over 6" straight	\$ 0.15	\$ 0.23
533H	pipe/tubing - copper brass, bronze bent in shapes or coils	\$ 3.75	\$ 5.65
533I	pipe, coiled - large	\$ 6.25	\$ 9.40

ROOFING AND SIDING MATERIAL

536A	gutter, roof eve, trough, etc. per foot	\$ 0.11	\$ 0.16
536B	drip edge per piece	\$ 0.50	\$ 0.75
536C	gutter fittings, corners, caps, joints per carton, roofing/siding asphalt/sheathing, plain	\$ 1.65	\$ 2.45
536F	wood shingles, roofing/siding mineral/asphalt/felt per roll, roofing cement in 5 gal. bucket or carton of 4 gallon cans, plastic water shield	\$ 2.15	\$ 3.25
536J	drip edge per box, clapboards, metal/vinyl/wood in bundles, copper rooth sheathing or lead flashing per roll.	\$ 3.80	\$ 5.70

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MAY 01 2009

DOCKET NO. 09-119

Description

Off-Peak

Peak Season

Effective May 1, 2009

Casco Bay Island Transit District

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Item #

TANKS, SEPTIC OR OIL STORAGE		2009 APR -3 P 3:13	
540A	iron/steel up to 275 gal capacity	\$ 27.15	\$ 40.75
540B	plastic or fiberglass up to 275 gal capacity	\$ 27.15	\$ 40.75
540C	plastic or fiberglass up to 500 gal capacity	\$ 54.30	\$ 81.45
540D	plastic or fiberglass up to 750 gal capacity	\$ 81.45	\$ 122.20
540E	plastic or fiberglass up to 1000 gal capacity	\$ 108.60	\$ 162.90
540F	infiltrators with or without caps/plates	\$ 1.90	\$ 2.80

MAINE PUBLIC UTIL. COMM.

TILE			
542A	ceiling or wall per carton	\$ 1.90	\$ 2.80
542B	floor per carton	\$ 3.80	\$ 5.70

544A	TOOLS:HAND POWER-SMALL	\$ 3.40	\$ 5.15
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Items in this category include but are not limited to:

544B	small tote or tool box		
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544C	TOOLS:POWER MEDIUM-TABLE TOP	\$ 7.50	\$ 11.25
------	------------------------------	---------	----------

Items in this category include but are not limited to:

544M	small table saw or floor edger		
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	TOOLS:LARGE POWER-FREE STANDING	\$ 11.50	\$ 17.25
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Items in this category include but are not limited to:

544P	generators, table saws, large tool/job box, floor sander		
------	--	--	--

TOOLS: BULK SHIPPED			
544Q	TOOLS, CART MEDIUM ROUND TRIP	\$ 16.30	\$ 24.45
544R	TOOLS, CART LARGE ROUND TRIP	\$ 25.00	\$ 37.45

TRAP SUPPLIES			
546A	traps, wood, wire or plastic; trap stock wire, wood per bundle or roll and ropes/line per coil	\$ 2.90	\$ 4.35
546E	cement trap runner each	\$ 0.30	\$ 0.45

TUBES/CULVERTS			
548C	sonotubes 0 to 8 inches diameter	\$ 1.25	\$ 1.90
548D	sonotubes over 8 inches	\$ 1.90	\$ 2.90
508A	culverts per 100 lbs	\$ 4.90	\$ 7.35

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MAY 01 2009

DOCKET NO. 09-119  
Off-Peak Peak Season

Description

Casco Bay Island Transit District

Effective May 1, 2009 RECEIVED <sup>Tariff</sup>

2009 APR -3 P 3:13

Item #	DESCRIPTION				
WINDOWS					
550A	glass packaged in boxes or cartons	\$	5.00	\$	7.50
550B	cellar, eve, small sash, storm/screen replacement				
550D	single window unit				
550E	two window unit				
550F	three window unit or picture window				

Item #	DESCRIPTION				
RECREATIONAL VEHICLES					
600A	bicycles, round-trip	\$	6.50	\$	6.50
600B	bicycles, child RT or adult OW	\$	3.25	\$	3.25
600D	mopeds - round-trip	\$	16.30	\$	24.50
600E	golf carts, motorcycles, ATVs, RT on car ferry or OW on passenger	\$	27.15	\$	41.25
600F	motorcycles OW on passenger ferry	\$	27.15	\$	68.40
600J	golf carts OW on passenger ferry	\$	62.45	\$	82.55

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MAY 01 2009      DOCKET NO. 09-119

Effective May 1, 2009

Casco Bay Island Transit District

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VEHICLE RATES

2009 APR -3 P 3:13

MAINE PUBLIC  
UTIL. COMM.

Item #	Description	Off-Peak	Peak Season
<b>VEHICLES AND VEHICULAR FREIGHT</b>			
605A	freight carried on vehicle per 100 lbs.	\$ 1.25	\$ 1.90
605B	commercial vehicle reservation	\$ 25.00	\$ 25.00
<b>PEAKS NON-COMMERCIAL VEHICLES</b>			
610A	auto mon-wed	\$ 36.65	\$ 62.65
610B	automobile or light truck(6,000 lbs.)	\$ 36.65	\$ 82.65
610E	handicap plates mon-wed	\$ 36.65	\$ 52.65
610F	handicap plates	\$ 36.65	\$ 72.65
610G	trailers up to 20 feet	\$ 27.65	\$ 40.65
610H	trailers over 20 feet	\$ 36.65	\$ 62.65
<b>PEAKS COMMERCIAL VEHICLES BY REGISTERED GVW</b>			
600B	6,000	\$ 44.65	\$ 85.45
611D	6,000 to 10,999	\$ 47.65	\$ 87.90
611F	11,000 to 19,999	\$ 52.65	\$ 95.15
611H	20,000 to 29,999	\$ 62.65	\$ 109.65
611J	30,000 to 39,999	\$ 74.65	\$ 129.40
611L	40,000 to 49,999	\$ 87.65	\$ 159.65
611N	50,000 to 59,999	\$ 108.65	\$ 176.65
611P	over 60,000	\$ 134.65	\$ 196.65
All charges are round-trip. In the event that a vehicle was transported by another carrier, a charge equal to one half the round-trip rate will be charged on the return to Portland.			
611Q	maximum charge per vehicle including freight	\$ 345.00	\$ 345.00
<b>CONSTRUCTION EQUIPMENT TO PEAKS</b>			
612A	bob cat, paving roller	\$ 54.65	\$ 77.65
612B	front end loader, road sweeper	\$ 74.65	\$ 106.15
612C	heavy equipment over #25,000	\$ 227.65	\$ 292.65
<b>DOWNBAY NON-COMMERCIAL</b>			
620A	car/station wagon/pick-up/van	\$ 88.65	\$ 122.65
620C	trailers up to 20 feet	\$ 52.65	\$ 78.65
620D	trailers over 20 feet	\$ 88.65	\$ 122.65
625A	<del>CHARTER CAR FERRY PER HOUR</del>	\$ 400.00	\$ 400.00

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OPERATION OF LAW

MAY 01 2009  
28

DOCKET NO. 09-119

556 E. CENTRAL, MACKINAW CITY, MI 49701 | MAP  
INFORMATION@SHEPLERSFERRY.COM  
800-828-6157

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## FREIGHT

[Freight Rates](#) | [Flat Rate Fees](#) | [Heavy Equipment](#) | [Sacre Bleu](#)

Businesses rely on the timely delivery of essential goods. Without it, they're dead in the water. Since 1996, Shepler's has been keeping coastal businesses on the Great Lakes afloat with **reliable, on-time shipping** of everything from heavy machinery to household goods. Our **conscientious and thorough receiving system, secured quality storage facilities and set-your-watch-to-it door to door delivery** are hallmarks of the Shepler name.

Serving the Mackinac Straits area as well as all of the upper Great Lakes for over 50 years, Shepler's knows how to deliver the goods.

### Physical Address:

601 N State Street  
St. Ignace, MI 49781

### Mailing Address:

P.O. Box 250  
Mackinaw City, MI 49701

For more information please call 906.643.9440 or email [freight@sheplersferry.com](mailto:freight@sheplersferry.com)

*"Our goal here at Shepler's Freight Service is not to provide a service that gets your product to and from Mackinac Island. Our goal, or as we call it "our culture" here at Shepler's Freight Service is to be the **friendliest, fastest and most efficient freight company on the water.** We strive everyday to be the best at what we do and we constantly push to exceed your expectations. That is my job, making sure we exceed your expectations by providing **first class service. Every guest. Every day.**"*

-Chris Shepler

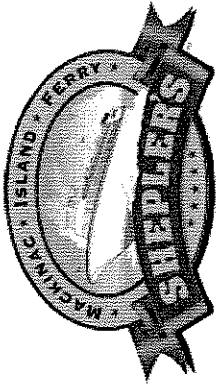
## Freight Rates

[View printable Freight Rates PDF.](#)

### Bulk Rates:

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Rates are prorated **per 100 pounds** of freight, unless otherwise indicated.



## Shepler's Freight Rates

### Bulk Rates:

Rates are prorated per 100 pounds of freight, unless otherwise indicated.

**Under 100 lbs.      \$5.00 minimum**

#### Building Supplies and Tools:

100 – 5,000 lbs.      \$4.89

over 5,000 lbs.      \$3.09

Blocks, per pallet      \$64.00

Redimix      \$4.15

#### Food & Beverages:

fish, meat, frozen, produce

liquor      \$7.10

soda/beer      \$4.37

wine      \$7.10

ice      \$0.50ea/\$1.60 per 100

barrels/kegs, 1/2 keg (full)      \$7.21 ea

all other food and beverage not listed above      \$5.15

#### Glass (fragile)

\$6.15

#### Flat Rate Fees:

#### Hay

\$2.00 per bale

#### Bikes

\$6.50 ea

#### Horse Feed

\$3.60

#### Household

\$7.05

(furniture, appliances, supplies)

#### Landscaping Materials

\$5.04

#### Lawn Equipment and Supplies

\$4.89

if under 100 lbs

\$5.50 ea

#### Linens

\$7.25 ea

#### Miscellaneous Freight

\$5.87

(clothing, laundry, printed materials, horseshoes, hotel amenities, souvenirs)

**Carriages and Sleighs:**

One Seater	\$19.80 ea
Two Seater	\$24.75 ea
Three Seater	\$28.60 ea
Wagons	\$19.80 ea
Carts	\$27.50 ea

**Flowers**

(wedding/convention)

\$5.50 per box

**Hazardous Materials:**

Anti-Freeze (single unit)	\$3.80 ea
Anti-Freeze (55 gal. drum)	\$7.70 ea
CO2 tanks	\$7.05 ea
Gasoline (5 gallon can)	\$5.15 ea
Propane Cylinders	\$11.00 one way
Propane Tanks (large)	\$35.00 one way

**Returns (empty):***Beverage Returns*

Aluminum can returns (1 bag)	\$2.10 ea
Barrel return empties	\$2.10 ea
Bottle return per case	\$1.00 ea
Drums (55 gallon)	\$9.50 ea

**Miscellaneous:**

Snowmobile	\$25.00 round trip
Trailers	\$75.00 ea
Bands	\$27.50 per cart
Cordwood (face cord)	\$15.00 ea
Golf Carts	\$27.00 ea
Harnesses	\$6.00 ea
Kayak	\$25.00 RT
Korey	\$85.00 ea

**Heavy Equipment**

**Please Note:** All motor vehicle permits must be obtained from the City of Mackinac Island and from the Mackinac Island State Park. For more information, please call (906) 847-3328 or fax (906) 847-6193. \*British Landing Fee \$250.

**Class I**

cars, pickups, and vans

\$185.00

**Class II** (10-40 tons)

diggers, backhoes, blacktoppers, rollers, dumptrucks, dozers, excavators

\$365.00

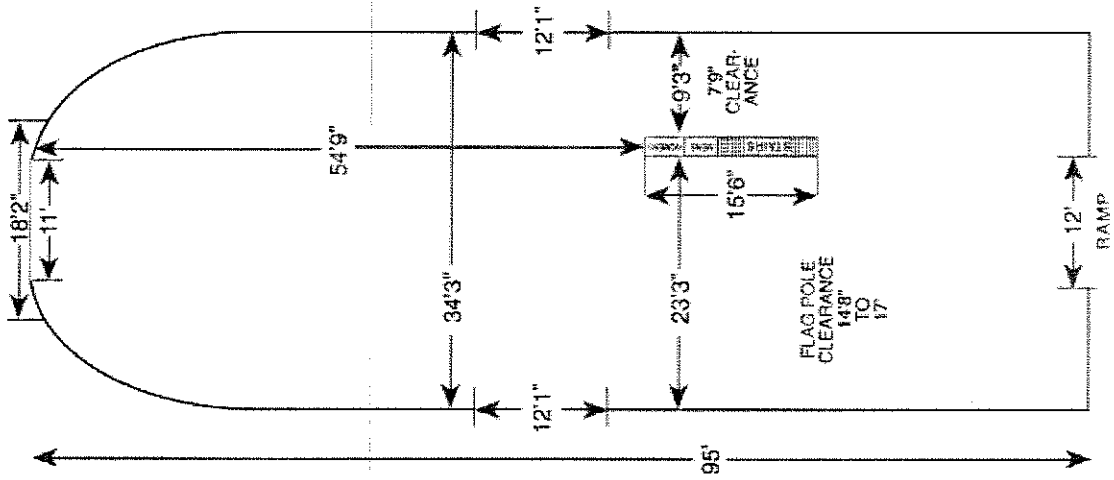
**Class III** (41-50 tons)

propane semi

\$550.00

**Prices above based on round trip on Sacre Bleu**





**Deck Layout of the Sacre Bleu**

## HughesNet – High Speed Internet for all Fire Islanders

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## Saturday Freight Boat Starts This Week 3/30

[Click Here for more information.](#)

### Freight Pricing

Appliances

Lumber Pricing

ITEM DESCRIPTION	PRICE
Kids Bike	\$3.00
Medium Bike	\$4.00
Adult Bike	\$5.50
Scooters, Trikes, and kids toys	\$2 and up
Cartons, Bags	\$2.00 (minimum)
King Kullen, etc.	\$5.00 and up
Case of Beer	\$2.00
Case of Soda	\$2.00
Case of Liquor	\$2.75
Gasoline (5 gal)	\$5.00 round trip
Water (5 gal)	\$5.00 round trip
Grills in Carton	\$7.50 and up
Love Seats	\$15.00 and up
Sofas	\$25.00 and up
Televisions	\$5.00 and up
Fertilizer, soil, ets	\$2.00
Plants	\$1.75 and up
Trees	\$2.50 per foot up to 5ft \$3.25 per ft. 6' and up
BBQ Tanks	\$5.00 round trip
Kayaks	\$15.00 and up
Jet Skis	\$35.00 one way
Surfboards (small)	\$5.00 and up
Windsurfers	\$15.00
Sunfish/Sailboat	\$40.00 and up

#### Schedules

Ocean Beach

#### About Us

Fire Island Ferries has been supplying safe convenient and fast marine transportation services to Fire Island since 1948. The 30 minute trip is your gateway to sun, sand, surf, and most of all fun! Servicing the 7 western

#### Contact

**Address**  
99 Maple Ave.  
Bay Shore, NY 11706

**Phone**

Fair Harbor

Kismet

Saltaire

Dunewood/Atlantique

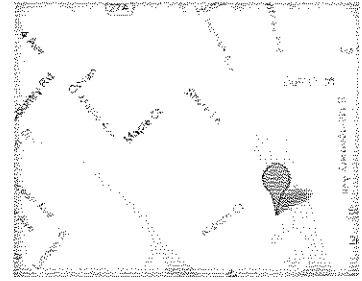
Ocean Bay Park

Seaview

towns of Fire Island, Fire Island is only 90 minutes by car or bus and 60 minutes by train from NYC.



631.665.3600



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## Saturday Freight Boat Starts This Week 3/30

[Click Here for more information.](#)

### Appliances

#### APPLIANCES:

Dishwasher	\$10.00
Dishwasher front panel	\$1.75
Dryer	\$10.00
Freezer, residential	\$25.00
Freezer, comm'l.	\$41.65
Microwave oven	\$5.50
Range	\$14.00
Range top	\$4.10
Refrigerator	\$25.00
Refrigerator, comm'l.	\$39.70
Soda machine	\$31.20
Stove:coal, Franklin, etc	\$13.60
Trash compactor	\$8.40
Walk-in box	\$99.65
Washer	\$15.00

#### Schedules

Ocean Beach

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Fair Harbor

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Kismet

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Saltaire

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#### About Us

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Dunewood/Atlantique

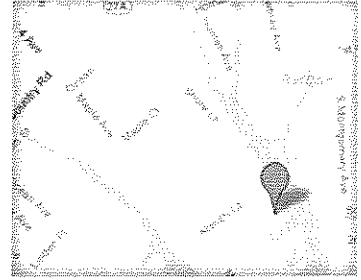
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Ocean Bay Park

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Seaview

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		<b>6</b>	<b>8</b>	<b>10</b>	<b>12</b>	<b>14</b>	<b>16</b>	<b>18</b>	<b>20</b>	<b>22</b>	<b>24</b>	<b>26</b>	<b>28</b>	<b>30</b>
<b>1</b>	<b>X 2</b>	0.05	0.07	0.09	0.11	0.12	0.14	0.19	0.21	0.23	0.25	0.28	0.30	0.32
<b>1</b>	<b>X 3</b>	0.08	0.11	0.13	0.16	0.19	0.21	0.29	0.32	0.35	0.38	0.41	0.45	0.48
<b>1</b>	<b>X 4</b>	0.11	0.14	0.18	0.21	0.25	0.28	0.38	0.42	0.47	0.51	0.55	0.59	0.64
<b>1</b>	<b>X 6</b>	0.16	0.21	0.27	0.32	0.37	0.43	0.57	0.64	0.70	0.76	0.83	0.89	0.95
<b>1</b>	<b>X 8</b>	0.21	0.28	0.36	0.43	0.50	0.57	0.76	0.85	0.93	1.02	1.10	1.19	1.27
<b>1</b>	<b>X 10</b>	0.27	0.36	0.45	0.53	0.62	0.71	0.95	1.06	1.17	1.27	1.38	1.49	1.59
<b>1</b>	<b>X 12</b>	0.32	0.43	0.53	0.64	0.75	0.85	1.15	1.27	1.40	1.53	1.65	1.78	1.91
<b>5/4</b>	<b>X 4</b>	0.13	0.18	0.22	0.27	0.31	0.36	0.48	0.53	0.58	0.64	0.69	0.74	0.80
<b>5/4</b>	<b>X 6</b>	0.20	0.27	0.33	0.40	0.47	0.53	0.72	0.80	0.88	0.95	1.03	1.11	1.19
<b>5/4</b>	<b>X 8</b>	0.27	0.36	0.45	0.53	0.62	0.71	0.95	1.06	1.17	1.27	1.38	1.49	1.59
<b>5/4</b>	<b>X 10</b>	0.33	0.45	0.56	0.67	0.78	0.89	1.19	1.33	1.46	1.59	1.72	1.86	1.99
<b>5/4</b>	<b>X 12</b>	0.40	0.53	0.67	0.80	0.93	1.07	1.43	1.59	1.75	1.91	2.07	2.23	2.39
<b>2</b>	<b>X 2</b>	0.11	0.14	0.18	0.21	0.25	0.28	0.38	0.42	0.47	0.51	0.55	0.59	0.64
<b>2</b>	<b>X 3</b>	0.16	0.21	0.27	0.32	0.37	0.43	0.57	0.64	0.70	0.76	0.83	0.89	0.95
<b>2</b>	<b>X 4</b>	0.21	0.28	0.36	0.43	0.50	0.57	0.76	0.85	0.93	1.02	1.10	1.19	1.27
<b>2</b>	<b>X 6</b>	0.32	0.43	0.53	0.64	0.75	0.85	1.15	1.27	1.40	1.53	1.65	1.78	1.91
<b>2</b>	<b>X 8</b>	0.43	0.57	0.71	0.85	1.00	1.14	1.53	1.70	1.87	2.04	2.21	2.38	2.55
<b>2</b>	<b>X 10</b>	0.53	0.71	0.89	1.07	1.25	1.42	1.91	2.12	2.33	2.55	2.76	2.97	3.18
<b>2</b>	<b>X 12</b>	0.64	0.85	1.07	1.28	1.50	1.71	2.29	2.55	2.80	3.06	3.31	3.56	3.82
<b>2</b>	<b>X 14</b>	0.75	1.00	1.25	1.50	1.74	1.99	2.67	2.97	3.27	3.56	3.86	4.16	4.46
<b>2</b>	<b>X 16</b>	0.85	1.14	1.42	1.71	1.99	2.28	3.06	3.39	3.73	4.07	4.41	4.75	5.09
<b>3</b>	<b>X 6</b>	0.48	0.64	0.80	0.96	1.12	1.28	1.72	1.91	2.10	2.29	2.48	2.67	2.86
<b>3</b>	<b>X 8</b>	0.64	0.85	1.07	1.28	1.50	1.71	2.29	2.55	2.80	3.06	3.31	3.56	3.82
<b>3</b>	<b>X 10</b>	0.80	1.07	1.34	1.60	1.87	2.14	2.86	3.18	3.50	3.82	4.14	4.46	4.77
<b>3</b>	<b>X 12</b>	0.96	1.28	1.60	1.92	2.24	2.56	3.44	3.82	4.20	4.58	4.96	5.35	5.73
<b>4</b>	<b>X 4</b>	0.43	0.57	0.71	0.85	1.00	1.14	1.53	1.70	1.87	2.04	2.21	2.38	2.55
<b>4</b>	<b>X 6</b>	0.64	0.85	1.07	1.28	1.50	1.71	2.29	2.55	2.80	3.06	3.31	3.56	3.82
<b>4</b>	<b>X 8</b>	0.85	1.14	1.42	1.71	1.99	2.28	3.06	3.39	3.73	4.07	4.41	4.75	5.09
<b>4</b>	<b>X 10</b>	1.07	1.42	1.78	2.14	2.49	2.85	3.82	4.24	4.67	5.09	5.52	5.94	6.37
<b>4</b>	<b>X 12</b>	1.28	1.71	2.14	2.56	2.99	3.42	4.58	5.09	5.60	6.11	6.62	7.13	7.64

<b>6</b>	<b>X</b>	<b>6</b>	0.96	1.28	1.60	1.92	2.24	2.56	<b>3.44</b>	<b>3.82</b>	<b>4.20</b>	<b>4.58</b>	<b>4.96</b>	<b>5.35</b>	<b>5.73</b>
<b>6</b>	<b>X</b>	<b>8</b>	1.28	1.71	2.14	2.56	2.99	3.42	<b>4.58</b>	<b>5.09</b>	<b>5.60</b>	<b>6.11</b>	<b>6.62</b>	<b>7.13</b>	<b>7.64</b>
<b>6</b>	<b>X</b>	<b>10</b>	1.60	2.14	2.67	3.20	3.74	4.27	<b>5.73</b>	<b>6.37</b>	<b>7.00</b>	<b>7.64</b>	<b>8.27</b>	<b>8.91</b>	<b>9.55</b>
<b>8</b>	<b>X</b>	<b>8</b>	1.71	2.28	2.85	3.42	3.99	4.56	<b>6.11</b>	<b>6.79</b>	<b>7.47</b>	<b>8.15</b>	<b>8.83</b>	<b>9.51</b>	<b>10.18</b>

cca		6	8	10	12	14	16	18	20	22	24	26	28	30
1	x 2	0.08	0.10	0.13	0.15	0.18	0.20	0.26	0.28	0.31	0.34	0.37	0.40	0.43
1	x 3	0.11	0.15	0.19	0.23	0.26	0.30	0.38	0.43	0.47	0.51	0.55	0.60	0.64
1	x 4	0.15	0.20	0.25	0.30	0.35	0.40	0.51	0.57	0.63	0.68	0.74	0.80	0.85
1	x 6	0.23	0.30	0.38	0.45	0.53	0.60	0.77	0.85	0.94	1.02	1.11	1.19	1.28
1	x 8	0.30	0.40	0.50	0.60	0.70	0.80	1.02	1.14	1.25	1.36	1.48	1.59	1.71
1	x 10	0.38	0.50	0.63	0.75	0.88	1.00	1.28	1.42	1.56	1.71	1.85	1.99	2.13
1	x 12	0.45	0.60	0.75	0.90	1.05	1.20	1.54	1.71	1.88	2.05	2.22	2.39	2.56
5/4	x 4	0.19	0.25	0.31	0.38	0.44	0.50	0.64	0.71	0.78	0.85	0.92	1.00	1.07
5/4	x 6	0.28	0.38	0.47	0.56	0.66	0.75	0.96	1.07	1.17	1.28	1.39	1.49	1.60
5/4	x 8	0.38	0.50	0.63	0.75	0.88	1.00	1.28	1.42	1.56	1.71	1.85	1.99	2.13
5/4	x 10	0.47	0.63	0.78	0.94	1.09	1.25	1.60	1.78	1.95	2.13	2.31	2.49	2.67
5/4	x 12	0.56	0.75	0.94	1.13	1.31	1.50	1.92	2.13	2.35	2.56	2.77	2.99	3.20
2	x 2	0.15	0.20	0.25	0.30	0.35	0.40	0.51	0.57	0.63	0.68	0.74	0.80	0.85
2	x 3	0.23	0.30	0.38	0.45	0.53	0.60	0.77	0.85	0.94	1.02	1.11	1.19	1.28
2	x 4	0.30	0.40	0.50	0.60	0.70	0.80	1.02	1.14	1.25	1.36	1.48	1.59	1.71
2	x 6	0.45	0.60	0.75	0.90	1.05	1.20	1.54	1.71	1.88	2.05	2.22	2.39	2.56
2	x 8	0.60	0.80	1.00	1.20	1.40	1.60	2.05	2.27	2.50	2.73	2.96	3.18	3.41
2	x 10	0.75	1.00	1.25	1.50	1.75	2.00	2.56	2.84	3.13	3.41	3.70	3.98	4.27
2	x 12	0.90	1.20	1.50	1.80	2.10	2.40	3.07	3.41	3.75	4.09	4.44	4.78	5.12
2	x 14	1.05	1.40	1.75	2.10	2.45	2.80	3.58	3.98	4.38	4.78	5.17	5.57	5.97
2	x 18	1.35	1.80	2.25	2.70	3.15	3.60	4.61	5.12	5.63	6.14	6.65	7.17	7.68
3	x 4	0.45	0.60	0.75	0.90	1.05	1.20	1.54	1.71	1.88	2.05	2.22	2.39	2.56
3	x 6	0.68	0.90	1.13	1.35	1.58	1.80	2.30	2.56	2.81	3.07	3.33	3.58	3.84
3	x 8	0.90	1.20	1.50	1.80	2.10	2.40	3.07	3.41	3.75	4.09	4.44	4.78	5.12
3	x 10	1.13	1.50	1.88	2.25	2.63	3.00	3.84	4.27	4.69	5.12	5.54	5.97	6.40
3	x 12	1.35	1.80	2.25	2.70	3.15	3.60	4.61	5.12	5.63	6.14	6.65	7.17	7.68
4	x 4	0.60	0.80	1.00	1.20	1.40	1.60	2.05	2.27	2.50	2.73	2.96	3.18	3.41
4	x 6	0.90	1.20	1.50	1.80	2.10	2.40	3.07	3.41	3.75	4.09	4.44	4.78	5.12
4	x 8	1.20	1.60	2.00	2.40	2.80	3.20	4.09	4.55	5.00	5.46	5.91	6.37	6.82
4	x 12	1.80	2.40	3.00	3.60	4.20	4.80	6.14	6.82	7.51	8.19	8.87	9.55	10.24
5	x 5	0.94	1.25	1.56	1.88	2.19	2.50	3.20	3.55	3.91	4.27	4.62	4.98	5.33
6	x 6	1.35	1.80	2.25	2.70	3.15	3.60	4.61	5.12	5.63	6.14	6.65	7.17	7.68



6	x	8	1.80	2.40	3.00	3.60	4.20	4.80	6.14	6.82	7.51	8.19	8.87	9.55	10.24
8	x	8	2.40	3.20	4.00	4.80	5.60	6.40	8.19	9.10	10.01	10.92	11.83	12.74	13.65