A & R MARINE CORP. d/b/a
PRUDENCE & BAY ISLANDS TRANSPORT

TESTIMONY AND DATA IN SUPPORT OF A & R MARINE CORP., d/b/a PRUDENCE & BAY ISLANDS TRANSPORT

GENERAL RATE FILING

DOCKET No. _____

A & R MARINE CORP., d/b/a
PRUDENCE & BAY ISLANDS TRANSPORT
POST OFFICE BOX 1017
BRISTOL, RI 02809

NOVEMBER, 2015

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
PUBLIC UTILITIES COMMISSION

IN RE: A & R MARINE CORP., d/b/a : DOCKET No.: ____
PRUDENCE & BAY ISLANDS TRANSPORT :

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8. Proposed Notice of Filing

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
PUBLIC UTILITIES COMMISSION

IN RE: A & R MARINE CORP., d/b/a	:	DOCKET No.: _____
PRUDENCE & BAY ISLANDS TRANSPORT	:	

TRANSMITTAL LETTER

Schacht & McElroy

Michael R. McElroy
Leah J. Donaldson

Members of the Rhode Island and Massachusetts Bars

Attorneys at Law

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

November 5, 2015

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

Re: A & R Marine Corp., d/b/a Prudence Bay Islands Transport – Rate Change Application

Dear Luly:

As you know, this office represents A & R Marine Corp., d/b/a Prudence & Bay Islands Transport (A & R).

Enclosed for filing are the original and nine (9) copies of a Rate Change Application. We request new rates to become effective in thirty (30) days in accordance with the R.I.G.L. § 39-3-11 required 30-day notice period.

Also enclosed are the following, which I believe contain all the information required by your Rules:

1. Proposed rate schedule changes which are set forth in the proposed revised tariffs (the current tariffs are also included for comparison).

2. An attestation from Stephen Antaya, President and Treasurer of A & R.

3. The direct testimony and exhibits of David G. Bebyn, CPA.

4. Index of Part Two filing requirements.

5. Proposed notice for your review and comment.

Please also inform me as to any publication requirements for the public notice which we must comply with pursuant to ¶2.4 of your Rules of Practice and Procedure. I assume publication will be made in the *Providence Journal*. Please let me know when the Notice has been approved.

Digital files of this document will also be emailed to you.

We are seeking a rate increase of $564,409, which translates to a 96.50% increase.

Please let me know if you need any further information or documentation.

Very truly yours,

Mike

Michael R. McElroy

MRMc:tmg
cc: Leo Wold, Esq.
Andrew M. Teitz, Esq.
Kevin P. Gavin, Esq.
Stephen Antaya
David Bebyn, CPA

A & R Marine Corp 2015 Rate Case Rate Change Package

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
PUBLIC UTILITIES COMMISSION

IN RE: A & R MARINE CORP., d/b/a	:	DOCKET No.: _____
PRUDENCE & BAY ISLANDS TRANSPORT	:	

RATE CHANGE APPLICATION

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
PUBLIC UTILITIES COMMISSION

IN RE: A & R MARINE CORP., d/b/a : DOCKET No.: _____
PRUDENCE & BAY ISLANDS TRANSPORT :

RATE CHANGE APPLICATION

Pursuant to R.I.G.L. § 39-1-1 et seq., A & R Marine Corp., d/b/a Prudence & Bay Islands Transport, hereby applies for authorization and permission to increase its rates as shown on the proposed tariffs attached to the testimony of David Bebyn, CPA.

The following is provided pursuant to Rule 1.9 of the Rules of Practice and Procedure ("Rules"):

1. NAME OF APPLICANT: A & R Marine Corp., d/b/a Prudence & Bay Islands Transport.

2. PLACE OF BUSINESS: The Company's principal Rhode Island operations are in Bristol and Prudence Island (Portsmouth).

3. NOTICES: Correspondence or communications in regard to this Application should be addressed to:

Michael R. McElroy, Esq.
Schacht & McElroy
P.O. Box 6721
Providence, RI 02940-6721
Tel: (401) 351-4100
Fax: (401) 421-5696
Email: Michael@McElroyLawOffice.com

A & R Marine Corp., d/b/a
Prudence & Bay Islands Transport

By: _____
Stephen Antaya
President and Treasurer

VERIFICATION

Stephen Antaya, President and Treasurer of A & R Marine Corp., d/b/a Prudence & Bay Islands Transport, being first duly sworn, deposes and says that the information presented in this Application is true to the best of his knowledge, information, and belief.

Stephen Antaya

STATE OF RHODE ISLAND
COUNTY OF PROVIDENCE

Sworn to and subscribed before me this 29 day of OCTOBER, 2015.

Georg L Cadut
Notary Public (Seal)
My COMMISSION EXPIRES 8/2/2017

A & R Marine Corp' 2015 Rate Case/Rate Change Package

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
PUBLIC UTILITIES COMMISSION

IN RE: A & R MARINE CORP., d/b/a PRUDENCE & BAY ISLANDS TRANSPORT	: :	DOCKET No.: _____

PREVIOUSLY APPROVED TARIFFS

TARIFF

A&R MARINE CORP., d/b/a PRUDENCE & BAY ISLANDS TRANSPORT
Effective: May 17, 2014

Rhode Island Public Utilities Commission Docket No. 4499

TARIFF SCHEDULES

Schedule	
A	Passenger rates - Prudence Island
B	Passenger rates - Hog Island
C	Passenger Vehicle rates
D	Vehicle Tariffs
E	Commodities rates
F	Rules and Regulations

Schedule A
Passenger Rates
Docket No. 4499
Rhode Island Public Utilities Commission
Effective: May 17, 2014

Between

Bristol
and
Prudence Island

One-Way Single Fare Adult	$ 2.85
One-Way Single Fare Child under 12 (See Note A)	$ 1.00
Twenty One-Way Trip Commuter Tickets - Non Transferable - (Good for 60 days) Per ticket	$ 35.00
Ten One-Way Trip Commuter Tickets - Non Transferable (Good for 30 days) $ 18.50	

Note A	Children between five (5) and not over twelve (12) years will be charged at the rates named below: One-Way between Bristol and Prudence Island	$ 1.00

Rules and Regulations

Rule No. 1	Passengers will not be allowed to take animals considered as pets aboard the vessel unless such animal is under leash. Also, animals cannot be carried in the passenger cabin.
Rule No. 2	The operations of the Company's vessel between the points named in this tariff are also subject to the rules and regulations of the United States Coast Guard. No gasoline, propane gas, or any other explosive materials or empty container for carriage of same may be carried aboard this ship on Special Gas Runs.

Schedule B
Passenger Rates
Docket No. 4499
Rhode Island Public Utilities Commission
Effective: May 17, 2014

Between

Bristol
and
Hog Island

One-Way Single Fare Adult	$ 2.85
One-Way Single Fare Child under 12	$ 1.00

Note A Children between five (5) and not over twelve (12) years will be charged at the rates named below:

One-Way between Bristol and Hog Island	$ 1.00

Commuter Tickets are available for Hog Island Passengers equal to the Prudence rates on Schedule A.

Schedule C
Passenger Vehicle Rates
Docket No. 4499
Rhode Island Public Utilities Commission
Effective: May 17, 2014

Between

Bristol
and
Prudence and Hog Islands

		One-Way	Round-Trip
Junk Passenger Cars		$ 12.50	Not Applicable
Passenger Cars with Driver		$ 15.50	$ 31.00
	6/$75-00*		
Passenger Cars with Driver Tuesday or Wednesday same day round trip Originating from Prudence Island On Stand-by Basis only	12/$100-00*		

* Not transferable between passenger cars.

Schedule D
Vehicle Tariffs
Docket No. 4499
Rhode Island Public Utilities Commission
Effective: May 17, 2014

Pick-up Trucks: up to 1 ton		$ 31.00 R/T
Other 1 Ton (rated capacity) Pickups & Vans		$ 43.00 R/T
2-3 Ton (rated capacity) Pickups & Vans		$ 68.00 R/T
Other Trucks 4 - 5 Tons		$ 75.00 R/T
Other Trucks 5 - 10 Tons		$ 124.00 R/T
Other Trucks 10 - 20 Tons		$ 155.00 R/T
Other Trucks 20 - 30 Tons		$ 248.00 R/T
Moving Vans, U-Haul, Cube Trucks	- refer truck category	
Cement Trucks	- refer truck category	
Camp Trailers	- refer truck category	
Recreational self propelled vehicles	- refer truck category	
Trailers & Tent Trailers		
Utility - up to 10'		$ 31.00 R/T
Utility - 10' to 20'		$ 37.00 R/T
Utility - over 20'		$ 50.00 R/T
Boats - only - up to 10'		$ 31.00 R/T
Boats - only - 10' to 20'		$ 37.00 R/T
Boats - only - over 20'		$ 50.00 R/T
Boat & Trailer - up to 10'		$ 37.00 R/T
Boat & Trailer - 10' to 20'		$ 50.00 R/T
Boat & Trailer - over 20'		$ 75.00 R/T

Note: Multiple trip vehicle tickets do not apply to above.

Schedule E
Index of Commodities

Commodity	Item	Commodity	Item
Automobiles	5	Mattresses	
Baby carriages	10	Milk	165
Backhoes	15	Minibikes, mopeds	170
Bathtubs	20	Motorcycles, bikes	170
Beds	25	Newspapers	175
Beer	250	Oil	
Bicycles	30	Outboard motors	180
Block, cinder, cement	35	Paneling	
Boats	40	Paper, building, roofing	185
Boat trailers	45	Peat moss	
Bottled gas	50	Pianos	200
Box springs	25	Personal Effects	190
Buckets	60	Picnic tables	210
Bulldozers	15	Pipe, brass, steel, copper	215
Bureaus	65	Pipe, PVC	220
Calcium chloride	70	Pipe, transite	225
Chairs	80	Pipe, well	230
Cows	155	Plywood	235
Couches	85	Ponies	
Deer	90	Ranges	
Doors	95	Refrigerators	240
Dishwashers	280	Riding mowers	
Dryers	280	Road salt	
Drywall	235	Rototillers	
Fertilizer	150	Shingles, wooden	245
Fruit	105	Slate-coated	245
Furring	100	Sheep	
Gasoline	110	Sheetrock	
Goats	155	Shower stall - tub units	
Groceries	115	Soda	250
Grain	120	Stoves	255
Hay	125	Television sets	260
Horses	155	Toilet sets	265
Hot water heaters	180	Trucks	270
Household utensils	190	Vegetables	275
Ice Cream	135	Wallboard	
Kerosene	110	Washing machines	280
Lavatories	140	Wine	285
Lawn mowers	145	Woodstove	
Lime	150	Rugs	295
Livestock	155	Windows	300
Lumber	160		

Abbreviations

NOIBN	Not otherwise indexed by name
R.I.P.U.A.	Rhode Island Public Utility Administrator
Ea.	Each
Cu.	Cubic

Schedule E
Rates between Bristol, RI and
Prudence Island, RI and Hog Island, RI
Rhode Island Public Utilities Commission
Docket No. 4499
Effective: May 17, 2014

Item No.	Commodity		Rate	
5	Automobiles (includes 1 ton trucks & vans)		$ 15.50	
	Automobiles (R/T)		$ 31.00	
	6 trip car		$ 75.00	
	12 trip car		$ 100.00	
	Junk automobiles		$ 12.50	ea.
10	Baby carriages and similar conveyances		$ 0.60	ea.
15	Backhoe, bulldozer			
		Under 3 tons	$ 37.25	ea.
		3 - 5 ton	$ 43.50	ea.
20	Bathtubs		$ 3.75	ea.
	Showerstall tub unit		$ 3.75	ea.
25	Bed, mattresses, box springs, per piece		$ 1.25	
30	Bicycles		$ 0.55	ea.
35	Blocks, cement or cinder, loose		$ 0.20	ea.
40	Boats, dinghies		$ 0.30	per ft.
45	Boat trailer		$ 9.95	ea.
50	Bottled gas, in tanks		$ 1.50	ea.
	Note: Empty containers returned without compensation			
55	Brick, building (per hundred)		$ 1.50	
60	Buckets, 5 gallon, of paint, etc.		$ 0.50	ea.
	NOIBN			
65	Bureaus	small	$ 0.60	ea.
		large	$ 1.25	ea.
70	Calcium chloride (road salt), in bags		$ 0.35	ea.
75	Cement in bags		$ 0.35	ea.
80	Chairs	frame	$ 0.50	ea.
		stuffed	$ 1.25	ea.
85	Couches		$ 2.50	ea.

Schedule E
Rates between Bristol, RI and
Prudence Island, RI and Hog Island, RI
Rhode Island Public Utilities Commission
Docket No. 4499
Effective: May 17, 2014

Item No.	Commodity	Rate	
90	Deer (carcass)	$ 2.90	ea.
95	Door	$ 0.60	ea.
100	Furring, in bundles	$ 0.35	ea.
105	Fruit, in boxes or crates	$ 0.35	ea.
110	Gasoline, kerosene and oil	$ 0.05	per gal.
115	Groceries, in boxes	$ 0.35	ea.
120	Grain, in bags	$ 0.35	ea.
125	Hay, in bales	$ 0.35	ea.
130	Hot water heaters	$ 6.21	ea.
135	Ice cream in cartons	$ 1.00	ea.
140	Lavatories	$ 1.10	ea.
145	Lawnmowers	$ 0.75	ea.
	Riding mowers	$ 2.90	ea.
	Rototillers	$ 2.50	ea.
150	Lime, in bags	$ 0.35	ea.
	Fertilizer, in bags	$ 0.35	ea.
	Peatmoss, in bags	$ 0.35	ea.
155	Livestock: cows and horses	$ 7.45	ea.
	ponies, goats, sheep	$ 3.75	ea.
160	Lumber, NOIBN. Per thousand board feet	$ 7.45	
165	Milk - in cases of 16 qts.	$ 0.35	ea.
170	Motorcycles	$ 3.75	ea.
	Motorbikes, minibikes, mopeds	$ 1.55	ea.
175	Newspapers, in bundles	$ 0.35	ea.
180	Outboard motors - up to 50 h.p.	$ 1.10	ea.
	over 50 h.p. ea.	$ 2.25	ea.

Schedule E
Rates between Bristol, RI and
Prudence Island, RI and Hog Island, RI
Rhode Island Public Utilities Commission
Docket No. 4499
Effective: May 17, 2014

Item No.	Commodity	Rate	
185	Paper, building, roofing, in rolls	$ 0.35	
190	Personal effects, household		
	Utensils, in foot locker	$ 1.25	ea.
	in large trucks	$ 3.10	ea.
200	Pianos loose or crated	$ 18.65	ea.
210	Picnic tables	$ 1.25	ea.
215	Pipes - brass, steel, or copper		
	Up to 3/4" (per length)	$ 0.20	
	over 3/4" to 1 1/2" (per length)	$ 0.30	
	over 1 1/2" (per length)	$ 0.60	
220	Pipe - PVC up to 10' (per length)	$ 0.20	
	over 10' (per length)	$ 0.45	
225	Pipe - transite (per length)	$ 0.60	
230	Pipe - well - Lip to 10' lengths		
	24" diameter and over see Rule #2	$ 1.25	per ft.
235	Plywood, wallboard, paneling, drywall, sheetrock	$ 0.25	per sheet
240	Refrigerators		
	less than 5 12 cu. ft.	$ 2.90	ea.
	5 1/2 to 9 cu. ft.	$ 8.75	ea.
	over 9 cu. ft.	$ 12.40	ea.
245	Shingles, wooden, in bundles	$ 0.35	ea.
	Slate-coated, in bundles	$ 0.35	ea.
250	Soda, beer, in cases	$ 0.35	ea.
	Cases of empty containers	$ 0.20	ea.
255	Stoves, ranges, woodstoves	$ 2.90	ea.
260	Television sets, portable to 15"	$ 0.35	ea.
	portable over 15"	$ 1.00	ea.
	floor models	$ 2.50	ea.

Schedule E
Rates between Bristol, RI and
Prudence Island, RI and Hog Island, RI
Rhode Island Public Utilities Commission
Docket No. 4499
Effective: May 17, 2014

Item No.	Commodity	Rate
265	Toilet sets	$ 1.10 ea.
270	Trucks, 4 - 5 tons	$ 37.25
275	Vegetables, in boxes	$ 0.35 ea.
280	Washing machines, dishwashers	$ 2.90 ea.
285	Wine, in cases	$ 0.50 R/T
	Note: Cases of full wine bottles shipped to the mainland during the one year period in excess of the # of empty cases shipped to the island during the same year period shall be charged at the rate of $0.20 per case.	
290	Freight, except articles covered elsewhere specifically:	
	in packages, parcels, or boxes up to 24" x 24" x 24"	$ 0.35 ea.
295	Rugs, in rolls	
	length to 12 ft. dia to 1 ft.	$ 1.25
	length to 12 ft. dia over 1 ft.	$ 2.50
	length over 12 ft. dia to 1 ft.	$ 2.50
	length over 12 ft. dia over 1 ft.	$ 5.00
300	Windows sash	$ 0.60
	bay, sliding	$ 3.75

Schedule F

Rules and Regulations

Rule No. 1	Shipment of kerosene, gasoline, and any other inflammable material or empty containers for same will be accepted for transportation on Company's vessels subject to United States Coast Guard Regulations.
Rule No. 2	Shipments of well pipe as described in Item No. 120 will not be accepted for transportation on Company's vessels, when cubic dimension exceeds nine (9) cubic feet.
Rule No. 3	Packages containing personal effects and household utensils, for which rates are published in Item No. 40, will be securely packaged and containers will be strongly secured to prevent damage.
Rule No. 4	Refrigerators, when shipped loose, will be accompanied by matting to prevent any damage to exterior of the refrigerator.
Rule No. 5	Shippers of livestock will provide feed and water and will accompany such animals, when transportation is effected.
Rule No. 6	Rates published in this tariff are subject to a minimum charge of fifty (50) cents per shipment.
Rule No. 7	Motor vehicles will be moved between the points named in this tariff, only when the navigable waters are at full tide.
Rule No. 8	Commodities shall not be subjected to rate charges if carried onto the vessel in a single boarding by a fare-paying passenger or vehicle and carried off the vessel in a single debarking by a fare-paying passenger or vehicle.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
PUBLIC UTILITIES COMMISSION

IN RE: A & R MARINE CORP., d/b/a	:	DOCKET No.: _____
PRUDENCE & BAY ISLANDS TRANSPORT	:	

PROPOSED NEW TARIFFS

TARIFF

A&R MARINE CORP., d/b/a PRUDENCE & BAY ISLANDS TRANSPORT
Effective: ~~May 17, 2014~~ December 6, 2015

Rhode Island Public Utilities Commission Docket No. _____

TARIFF SCHEDULES

Schedule	
A	Passenger rates - Prudence Island
B	Passenger rates - Hog Island
C	Passenger Vehicle rates
D	Vehicle Tariffs
E	Commodities rates
F	Rules and Regulations

Schedule A
Passenger Rates
Docket No. _____
Rhode Island Public Utilities Commission
Effective: ~~May 17, 2014~~ December 6, 2015

Between

Bristol
and
Prudence Island

One-Way Single Fare Adult	~~$ 2.85~~	$ 5.75
One-Way Single Fare Child under 12 (See Note A)	~~$ 1.00~~	$ 2.00
Twenty One-Way Trip Commuter Tickets - Non Transferable - (Good for 60 days) Per ticket	~~$ 35.00~~	$ 70.75
Ten One-Way Trip Commuter Tickets - Non Transferable (Good for 30 days)	~~$ 18.50~~	$ 37.40

Note A — Children between five (5) and not over twelve (12) years will be charged at the rates named below:

One-Way between Bristol and Prudence Island	~~$ 1.00~~	$ 2.00

Rules and Regulations

Rule No. 1 — Passengers will not be allowed to take animals considered as pets aboard the vessel unless such animal is under leash. Also, animals cannot be carried in the passenger cabin.

Rule No. 2 — The operations of the Company's vessel between the points named in this tariff are also subject to the rules and regulations of the United States Coast Guard. No gasoline, propane gas, or any other explosive materials or empty container for carriage of same may be carried aboard this ship on Special Gas Runs.

Schedule B
Passenger Rates
Docket No. _____
Rhode Island Public Utilities Commission
Effective: ~~May 17, 2014~~ December 6, 2015

Between

Bristol
and
Hog Island

One-Way Single Fare Adult	~~$ 2.85~~	$ 5.75
One-Way Single Fare Child under 12	~~$ 1.00~~	$ 2.00

Note A Children between five (5) and not over twelve (12) years will be charged at the rates named below:

One-Way between Bristol and Hog Island	~~$ 1.00~~	$ 2.00

Commuter Tickets are available for Hog Island Passengers equal to the Prudence rates on Schedule A.

Schedule C
Passenger Vehicle Rates
Docket No. _____
Rhode Island Public Utilities Commission
Effective: ~~May 17, 2014~~ December 6, 2015

Between

Bristol
and
Prudence and Hog Islands

	One-Way		Round-Trip	
Junk Passenger Cars	~~$ 12.50~~	$ 25.20	Not Applicable	
Passenger Cars with Driver	~~$ 15.50~~	$ 31.35	~~$ 31.00~~	$ 62.70
	~~6/$75.00*~~	6/$151.65 *		
Passenger Cars with Driver Tuesday or Wednesday same day round trip Originating from Prudence Island On Stand-by Basis only	~~12/$100.00*~~	12/$202.20*		

* Not transferable between passenger cars. (Good for 60 days)

Schedule D
Vehicle Tariffs
Docket No. _____
Rhode Island Public Utilities Commission
Effective: ~~May 17, 2014~~ December 6, 2015

Pick-up Trucks: up to 1 ton	~~$ 31.00~~	$ 62.70	R/T
Other 1 Ton (rated capacity) Pickups & Vans	~~$ 43.00~~	$ 68.90	R/T
2-3 Ton (rated capacity) Pickups & Vans	~~$ 68.00~~	$ 137.50	R/T
Other Trucks 4 - 5 Tons	~~$ 75.00~~	$ 151.60	R/T
Other Trucks 5 - 10 Tons	~~$ 124.00~~	$ 250.70	R/T
Other Trucks 10 - 20 Tons	~~$ 155.00~~	$ 313.40	R/T
Other Trucks 20 - 30 Tons	~~$ 248.00~~	$ 501.40	R/T

Moving Vans, U-Haul, Cube Trucks	- refer truck category
Cement Trucks	- refer truck category
Camp Trailers	- refer truck category
Recreational self propelled vehicles	- refer truck category

Trailers & Tent Trailers			
Utility - up to 10'	~~$ 31.00~~	$ 63.00	R/T
Utility - 10' to 20'	~~$ 37.00~~	$ 75.00	R/T
Utility - over 20'	~~$ 50.00~~	$ 101.00	R/T

Boats - only - up to 10'	~~$ 31.00~~	$ 63.00	R/T
Boats - only - 10' to 20'	~~$ 37.00~~	$ 75.00	R/T
Boats - only - over 20'	~~$ 50.00~~	$ 101.00	R/T

Boat & Trailer - up to 10'	~~$ 37.00~~	$ 75.00	R/T
Boat & Trailer - 10' to 20'	~~$ 50.00~~	$ 101.00	R/T
Boat & Trailer - over 20'	~~$ 75.00~~	$ 152.00	R/T

Note: Multiple trip vehicle tickets do not apply to above.

Schedule E
Index of Commodities

Commodity	Item
Automobiles	5
Baby carriages	10
Backhoes	15
Bathtubs	20
Beds	25
Beer	250
Bicycles	30
Block, cinder, cement	35
Boats	40
Boat trailers	45
Bottled gas	50
Box springs	25
Buckets	60
Bulldozers	15
Bureaus	65
Calcium chloride	70
Chairs	80
Cows	155
Couches	85
Deer	90
Doors	95
Dishwashers	280
Dryers	280
Drywall	235
Fertilizer	150
Fruit	105
Furring	100
Gasoline	110
Goats	155
Groceries	115
Grain	120
Hay	125
Horses	155
Hot water heaters	180
Household utensils	190
Ice Cream	135
Kerosene	110
Lavatories	140
Lawn mowers	145
Lime	150
Livestock	155
Lumber	160

Commodity	Item
Mattresses	
Milk	165
Minibikes, mopeds	170
Motorcycles, bikes	170
Newspapers	175
Oil	
Outboard motors	180
Paneling	
Paper, building, roofing	185
Peat moss	
Pianos	200
Personal Effects	190
Picnic tables	210
Pipe, brass, steel, copper	215
Pipe, PVC	220
Pipe, transite	225
Pipe, well	230
Plywood	235
Ponies	
Ranges	
Refrigerators	240
Riding mowers	
Road salt	
Rototillers	
Shingles, wooden	245
Slate-coated	245
Sheep	
Sheetrock	
Shower stall - tub units	
Soda	250
Stoves	255
Television sets	260
Toilet sets	265
Trucks	270
Vegetables	275
Wallboard	
Washing machines	280
Wine	285
Woodstove	
Rugs	295
Windows	300

Abbreviations

NOIBN	Not otherwise indexed by name
R.I.P.U.A.	Rhode Island Public Utility Administrator
Ea.	Each
Cu.	Cubic

Schedule E
Rates between Bristol, RI and
Prudence Island, RI and Hog Island, RI
Rhode Island Public Utilities Commission
Docket No. _____
Effective: ~~May 17, 2014~~ December 6, 2015

Item No.	Commodity			Rate	
5	Automobiles (includes 1 ton trucks & vans)		~~$ 15.50~~	$ 31.35	
	Automobiles (R/T)		~~$ 31.00~~	$ 62.70	
	6 trip car		~~$ 75.00~~	$ 151.65	
	12 trip car		~~$ 100.00~~	$ 202.20	
	Junk automobiles		~~$ 12.50~~	$ 25.25	ea.
10	Baby carriages and similar conveyances		~~$ 0.60~~	$ 1.20	ea.
15	Backhoe, bulldozer				
		Under 3 tons	~~$ 37.25~~	$ 75.30	ea.
		3 - 5 ton	~~$ 43.50~~	$ 87.95	ea.
20	Bathtubs		~~$ 3.75~~	$ 7.60	ea.
	Showerstall tub unit		~~$ 3.75~~	$ 7.60	ea.
25	Bed, mattresses, box springs, per piece		~~$ 1.25~~	$ 2.55	
30	Bicycles		~~$ 0.55~~	$ 1.10	ea.
35	Blocks, cement or cinder, loose		~~$ 0.20~~	$ 0.40	ea.
40	Boats, dinghies		~~$ 0.30~~	$ 0.60	per ft.
45	Boat trailer		~~$ 9.95~~	$ 20.10	ea.
50	Bottled gas, in tanks		~~$ 1.50~~	$ 3.05	ea.
	Note: Empty containers returned without compensation				
55	Brick, building (per hundred)		~~$ 1.50~~	$ 3.05	
60	Buckets, 5 gallon, of paint, etc.		~~$ 0.50~~	$ 1.00	ea.
	NOIBN				
65	Bureaus	small	~~$ 0.60~~	$ 1.20	ea.
		large	~~$ 1.25~~	$ 2.55	ea.
70	Calcium chloride (road salt), in bags		~~$ 0.35~~	$ 0.70	ea.
75	Cement in bags		~~$ 0.35~~	$ 0.70	ea.
80	Chairs	frame	~~$ 0.50~~	$ 1.00	ea.
		stuffed	~~$ 1.25~~	$ 2.55	ea.
85	Couches		~~$ 2.50~~	$ 5.05	ea.

Schedule E
Rates between Bristol, RI and
Prudence Island, RI and Hog Island, RI
Rhode Island Public Utilities Commission
Docket No. _____
Effective: ~~May 17, 2014~~ December 6, 2015

Item No.	Commodity		Rate	
90	Deer (carcass)	~~$ 2.90~~	$ 5.85	ea.
95	Door	~~$ 0.60~~	$ 1.20	ea.
100	Furring, in bundles	~~$ 0.35~~	$ 0.70	ea.
105	Fruit, in boxes or crates	~~$ 0.35~~	$ 0.70	ea.
110	Gasoline, kerosene and oil	~~$ 0.05~~	$ 0.10	per gal.
115	Groceries, in boxes	~~$ 0.35~~	$ 0.70	ea.
120	Grain, in bags	~~$ 0.35~~	$ 0.70	ea.
125	Hay, in bales	~~$ 0.35~~	$ 0.70	ea.
130	Hot water heaters	~~$ 6.21~~	$ 12.55	ea.
135	Ice cream in cartons	~~$ 1.00~~	$ 2.00	ea.
140	Lavatories	~~$ 1.10~~	$ 2.20	ea.
145	Lawnmowers	~~$ 0.75~~	$ 1.50	ea.
	Riding mowers	~~$ 2.90~~	$ 5.85	ea.
	Rototillers	~~$ 2.50~~	$ 5.05	ea.
150	Lime, in bags	~~$ 0.35~~	$ 0.70	ea.
	Fertilizer, in bags	~~$ 0.35~~	$ 0.70	ea.
	Peatmoss, in bags	~~$ 0.35~~	$ 0.70	ea.
155	Livestock: cows and horses	~~$ 7.45~~	$ 15.05	ea.
	ponies, goats, sheep	~~$ 3.75~~	$ 7.60	ea.
160	Lumber, NOIBN. Per thousand board feet	~~$ 7.45~~	$ 15.05	
165	Milk - in cases of 16 qts.	~~$ 0.35~~	$ 0.70	ea.
170	Motorcycles	~~$ 3.75~~	$ 7.60	ea.
	Motorbikes, minibikes, mopeds	~~$ 1.55~~	$ 3.15	ea.
175	Newspapers, in bundles	~~$ 0.35~~	$ 0.70	ea.
180	Outboard motors - up to 50 h.p.	~~$ 1.10~~	$ 2.20	ea.
	over 50 h.p. ea.	~~$ 2.25~~	$ 4.55	ea.

Schedule E
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Docket No. _____
Effective: ~~May 17, 2014~~ December 6, 2015

Item No.	Commodity		Rate	
185	Paper, building, roofing, in rolls	~~$ 0.35~~	$ 0.70	
190	Personal effects, household			
	Utensils, in foot locker	~~$ 1.25~~	$ 2.55	ea.
	in large trucks	~~$ 3.10~~	$ 6.25	ea.
200	Pianos loose or crated	~~$ 18.65~~	$ 37.70	ea.
210	Picnic tables	~~$ 1.25~~	$ 2.55	ea.
215	Pipes - brass, steel, or copper			
	Up to 3/4" (per length)	~~$ 0.20~~	$ 0.40	
	over 3/4" to 1 1/2" (per length)	~~$ 0.30~~	$ 0.60	
	over 1 1/2" (per length)	~~$ 0.60~~	$ 1.20	
220	Pipe - PVC up to 10' (per length)	~~$ 0.20~~	$ 0.40	
	over 10' (per length)	~~$ 0.45~~	$ 0.90	
225	Pipe - transite (per length)	~~$ 0.60~~	$ 1.20	
230	Pipe - well - Lip to 10' lengths			
	24" diameter and over see Rule #2	~~$ 1.25~~	$ 2.55	per ft.
235	Plywood, wallboard, paneling, drywall, sheetrock	~~$ 0.25~~	$ 0.50	per sheet
240	Refrigerators			
	less than 5 12 cu. ft.	~~$ 2.90~~	$ 5.85	ea.
	5 1/2 to 9 cu. ft.	~~$ 8.75~~	$ 17.70	ea.
	over 9 cu. ft.	~~$ 12.40~~	$ 25.05	ea.
245	Shingles, wooden, in bundles	~~$ 0.35~~	$ 0.70	ea.
	Slate-coated, in bundles	~~$ 0.35~~	$ 0.70	ea.
250	Soda, beer, in cases	~~$ 0.35~~	$ 0.70	ea.
	Cases of empty containers	~~$ 0.20~~	$ 0.40	ea.
255	Stoves, ranges, woodstoves	~~$ 2.90~~	$ 5.85	ea.
260	Television sets, portable to 15"	~~$ 0.35~~	$ 0.70	ea.
	portable over 15"	~~$ 1.00~~	$ 2.00	ea.
	floor models	~~$ 2.50~~	$ 5.05	ea.

Schedule E
Rates between Bristol, RI and
Prudence Island, RI and Hog Island, RI
Rhode Island Public Utilities Commission
Docket No. _____
Effective: ~~May 17, 2014~~ December 6, 2015

Item No.	Commodity		Rate	
265	Toilet sets	~~$ 1.10~~	$ 2.20	ea.
270	Trucks, 4 - 5 tons	~~$ 37.25~~	$ 75.30	
275	Vegetables, in boxes	~~$ 0.35~~	$ 0.70	ea.
280	Washing machines, dishwashers	~~$ 2.90~~	$ 5.85	ea.
285	Wine, in cases	~~$ 0.50~~	$ 1.00	R/T
	Note: Cases of full wine bottles shipped to the mainland during the one year period in excess of the # of empty cases shipped to the island during the same year period shall be charged at the rate of $0.20 per case.			
290	Freight, except articles covered elsewhere specifically:			
	in packages, parcels, or boxes up to 24" x 24" x 24"	~~$ 0.35~~	$ 0.70	ea.
295	Rugs, in rolls			
	length to 12 ft. dia to 1 ft.	~~$ 1.25~~	$ 2.55	
	length to 12 ft. dia over 1 ft.	~~$ 2.50~~	$ 5.05	
	length over 12 ft. dia to 1 ft.	~~$ 2.50~~	$ 5.05	
	length over 12 ft. dia over 1 ft.	~~$ 5.00~~	$ 10.10	
300	Windows sash	~~$ 0.60~~	$ 1.20	
	bay, sliding	~~$ 3.75~~	$ 7.60	

Schedule F

Rules and Regulations

Rule No. 1	Shipment of kerosene, gasoline, and any other inflammable material or empty containers for same will be accepted for transportation on Company's vessels subject to United States Coast Guard Regulations.
Rule No. 2	Shipments of well pipe as described in Item No. 120 will not be accepted for transportation on Company's vessels, when cubic dimension exceeds nine (9) cubic feet.
Rule No. 3	Packages containing personal effects and household utensils, for which rates are published in Item No. 40, will be securely packaged and containers will be strongly secured to prevent damage.
Rule No. 4	Refrigerators, when shipped loose, will be accompanied by matting to prevent any damage to exterior of the refrigerator.
Rule No. 5	Shippers of livestock will provide feed and water and will accompany such animals, when transportation is effected.
Rule No. 6	Rates published in this tariff are subject to a minimum charge of fifty (50) cents per shipment.
Rule No. 7	Motor vehicles will be moved between the points named in this tariff, only when the navigable waters are at full tide.
Rule No. 8	Commodities shall not be subjected to rate charges if carried onto the vessel in a single boarding by a fare-paying passenger or vehicle and carried off the vessel in a single debarking by a fare-paying passenger or vehicle.

TARIFF

A&R MARINE CORP., d/b/a PRUDENCE & BAY ISLANDS TRANSPORT
Effective: December 6, 2015

Rhode Island Public Utilities Commission Docket No. _____

TARIFF SCHEDULES

Schedule	
A	Passenger rates - Prudence Island
B	Passenger rates - Hog Island
C	Passenger Vehicle rates
D	Vehicle Tariffs
E	Commodities rates
F	Rules and Regulations

Schedule A
Passenger Rates
Docket No. _____
Rhode Island Public Utilities Commission
Effective: December 6, 2015

Between

Bristol
and
Prudence Island

One-Way Single Fare Adult	$ 5.75
One-Way Single Fare Child under 12 (See Note A)	$ 2.00
Twenty One-Way Trip Commuter Tickets - Non Transferable - (Good for 60 days) Per ticket	$ 70.75
Ten One-Way Trip Commuter Tickets - Non Transferable (Good for 30 days) $ 37.40	

Note A	Children between five (5) and not over twelve (12) years will be charged at the rates named below: One-Way between Bristol and Prudence Island	$ 2.00

Rules and Regulations

Rule No. 1	Passengers will not be allowed to take animals considered as pets aboard the vessel unless such animal is under leash. Also, animals cannot be carried in the passenger cabin.
Rule No. 2	The operations of the Company's vessel between the points named in this tariff are also subject to the rules and regulations of the United States Coast Guard. No gasoline, propane gas, or any other explosive materials or empty container for carriage of same may be carried aboard this ship on Special Gas Runs.

Schedule B
Passenger Rates
Docket No. _____
Rhode Island Public Utilities Commission
Effective: December 6, 2015

Between

Bristol
and
Hog Island

One-Way Single Fare Adult	$ 5.75
One-Way Single Fare Child under 12	$ 2.00

Note A Children between five (5) and not over twelve (12) years will be charged at the rates named below:

One-Way between Bristol and Hog Island	$ 2.00

Commuter Tickets are available for Hog Island Passengers equal to the Prudence rates on Schedule A.

Schedule C
Passenger Vehicle Rates
Docket No. _____
Rhode Island Public Utilities Commission
Effective: December 6, 2015

Between

Bristol
and
Prudence and Hog Islands

	One-Way	Round-Trip
Junk Passenger Cars	$ 25.20	Not Applicable
Passenger Cars with Driver	$ 31.35 6/$151.65 *	$ 62.70
Passenger Cars with Driver Tuesday or Wednesday same day round trip Originating from Prudence Island On Stand-by Basis only	12/$202.20*	

* Not transferable between passenger cars. (Good for 60 days)

Schedule D
Vehicle Tariffs
Docket No. _____
Rhode Island Public Utilities Commission
Effective: December 6, 2015

Pick-up Trucks: up to 1 ton	$ 62.70 R/T
Other 1 Ton (rated capacity) Pickups & Vans	$ 68.90 R/T
2-3 Ton (rated capacity) Pickups & Vans	$ 137.50 R/T
Other Trucks 4 - 5 Tons	$ 151.60 R/T
Other Trucks 5 - 10 Tons	$ 250.70 R/T
Other Trucks 10 - 20 Tons	$ 313.40 R/T
Other Trucks 20 - 30 Tons	$ 501.40 R/T

Moving Vans, U-Haul, Cube Trucks	- refer truck category
Cement Trucks	- refer truck category
Camp Trailers	- refer truck category
Recreational self propelled vehicles	- refer truck category

Trailers & Tent Trailers	
Utility - up to 10'	$ 63.00 R/T
Utility - 10' to 20'	$ 75.00 R/T
Utility - over 20'	$ 101.00 R/T

Boats - only - up to 10'	$ 63.00 R/T
Boats - only - 10' to 20'	$ 75.00 R/T
Boats - only - over 20'	$ 101.00 R/T

Boat & Trailer - up to 10'	$ 75.00 R/T
Boat & Trailer - 10' to 20'	$ 101.00 R/T
Boat & Trailer - over 20'	$ 152.00 R/T

Note: Multiple trip vehicle tickets do not apply to above.

Schedule E
Index of Commodities

Commodity	Item	Commodity	Item
Automobiles	5	Mattresses	
Baby carriages	10	Milk	165
Backhoes	15	Minibikes, mopeds	170
Bathtubs	20	Motorcycles, bikes	170
Beds	25	Newspapers	175
Beer	250	Oil	
Bicycles	30	Outboard motors	180
Block, cinder, cement	35	Paneling	
Boats	40	Paper, building, roofing	185
Boat trailers	45	Peat moss	
Bottled gas	50	Pianos	200
Box springs	25	Personal Effects	190
Buckets	60	Picnic tables	210
Bulldozers	15	Pipe, brass, steel, copper	215
Bureaus	65	Pipe, PVC	220
Calcium chloride	70	Pipe, transite	225
Chairs	80	Pipe, well	230
Cows	155	Plywood	235
Couches	85	Ponies	
Deer	90	Ranges	
Doors	95	Refrigerators	240
Dishwashers	280	Riding mowers	
Dryers	280	Road salt	
Drywall	235	Rototillers	
Fertilizer	150	Shingles, wooden	245
Fruit	105	Slate-coated	245
Furring	100	Sheep	
Gasoline	110	Sheetrock	
Goats	155	Shower stall - tub units	
Groceries	115	Soda	250
Grain	120	Stoves	255
Hay	125	Television sets	260
Horses	155	Toilet sets	265
Hot water heaters	180	Trucks	270
Household utensils	190	Vegetables	275
Ice Cream	135	Wallboard	
Kerosene	110	Washing machines	280
Lavatories	140	Wine	285
Lawn mowers	145	Woodstove	
Lime	150	Rugs	295
Livestock	155	Windows	300
Lumber	160		

Abbreviations

NOIBN	Not otherwise indexed by name
R.I.P.U.A.	Rhode Island Public Utility Administrator
Ea.	Each
Cu.	Cubic

Schedule E
Rates between Bristol, RI and
Prudence Island, RI and Hog Island, RI
Rhode Island Public Utilities Commission
Docket No. _____
Effective: December 6, 2015

Item No.	Commodity		Rate	
5	Automobiles (includes 1 ton trucks & vans)		$ 31.35	
	Automobiles (R/T)		$ 62.70	
	6 trip car		$ 151.65	
	12 trip car		$ 202.20	
	Junk automobiles		$ 25.25	ea.
10	Baby carriages and similar conveyances		$ 1.20	ea.
15	Backhoe, bulldozer			
		Under 3 tons	$ 75.30	ea.
		3 - 5 ton	$ 87.95	ea.
20	Bathtubs		$ 7.60	ea.
	Showerstall tub unit		$ 7.60	ea.
25	Bed, mattresses, box springs, per piece		$ 2.55	
30	Bicycles		$ 1.10	ea.
35	Blocks, cement or cinder, loose		$ 0.40	ea.
40	Boats, dinghies		$ 0.60	per ft.
45	Boat trailer		$ 20.10	ea.
50	Bottled gas, in tanks		$ 3.05	ea.
	Note: Empty containers returned without compensation			
55	Brick, building (per hundred)		$ 3.05	
60	Buckets, 5 gallon, of paint, etc.		$ 1.00	ea.
	NOIBN			
65	Bureaus	small	$ 1.20	ea.
		large	$ 2.55	ea.
70	Calcium chloride (road salt), in bags		$ 0.70	ea.
75	Cement in bags		$ 0.70	ea.
80	Chairs	frame	$ 1.00	ea.
		stuffed	$ 2.55	ea.
85	Couches		$ 5.05	ea.

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Item No.	Commodity	Rate	
90	Deer (carcass)	$ 5.85	ea.
95	Door	$ 1.20	ea.
100	Furring, in bundles	$ 0.70	ea.
105	Fruit, in boxes or crates	$ 0.70	ea.
110	Gasoline, kerosene and oil	$ 0.10	per gal.
115	Groceries, in boxes	$ 0.70	ea.
120	Grain, in bags	$ 0.70	ea.
125	Hay, in bales	$ 0.70	ea.
130	Hot water heaters	$ 12.55	ea.
135	Ice cream in cartons	$ 2.00	ea.
140	Lavatories	$ 2.20	ea.
145	Lawnmowers	$ 1.50	ea.
	Riding mowers	$ 5.85	ea.
	Rototillers	$ 5.05	ea.
150	Lime, in bags	$ 0.70	ea.
	Fertilizer, in bags	$ 0.70	ea.
	Peatmoss, in bags	$ 0.70	ea.
155	Livestock: cows and horses	$ 15.05	ea.
	ponies, goats, sheep	$ 7.60	ea.
160	Lumber, NOIBN. Per thousand board feet	$ 15.05	
165	Milk - in cases of 16 qts.	$ 0.70	ea.
170	Motorcycles	$ 7.60	ea.
	Motorbikes, minibikes, mopeds	$ 3.15	ea.
175	Newspapers, in bundles	$ 0.70	ea.
180	Outboard motors - up to 50 h.p.	$ 2.20	ea.
	over 50 h.p. ea.	$ 4.55	ea.

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Item No.	Commodity	Rate	
185	Paper, building, roofing, in rolls	$ 0.70	
190	Personal effects, household		
	Utensils, in foot locker	$ 2.55	ea.
	in large trucks	$ 6.25	ea.
200	Pianos loose or crated	$ 37.70	ea.
210	Picnic tables	$ 2.55	ea.
215	Pipes - brass, steel, or copper		
	Up to 3/4" (per length)	$ 0.40	
	over 3/4" to 1 1/2" (per length)	$ 0.60	
	over 1 1/2" (per length)	$ 1.20	
220	Pipe - PVC up to 10' (per length)	$ 0.40	
	over 10' (per length)	$ 0.90	
225	Pipe - transite (per length)	$ 1.20	
230	Pipe - well - Lip to 10' lengths		
	24" diameter and over see Rule #2	$ 2.55	per ft.
235	Plywood, wallboard, paneling, drywall, sheetrock	$ 0.50	per sheet
240	Refrigerators		
	less than 5 12 cu. ft.	$ 5.85	ea.
	5 1/2 to 9 cu. ft.	$ 17.70	ea.
	over 9 cu. ft.	$ 25.05	ea.
245	Shingles, wooden, in bundles	$ 0.70	ea.
	Slate-coated, in bundles	$ 0.70	ea.
250	Soda, beer, in cases	$ 0.70	ea.
	Cases of empty containers	$ 0.40	ea.
255	Stoves, ranges, woodstoves	$ 5.85	ea.
260	Television sets, portable to 15"	$ 0.70	ea.
	portable over 15"	$ 2.00	ea.
	floor models	$ 5.05	ea.

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Item No.	Commodity	Rate	
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270	Trucks, 4 - 5 tons	$ 75.30	
275	Vegetables, in boxes	$ 0.70	ea.
280	Washing machines, dishwashers	$ 5.85	ea.
285	Wine, in cases	$ 1.00	R/T
	Note: Cases of full wine bottles shipped to the mainland during the one year period in excess of the # of empty cases shipped to the island during the same year period shall be charged at the rate of $0.20 per case.		
290	Freight, except articles covered elsewhere specifically:		
	in packages, parcels, or boxes up to 24" x 24" x 24"	$ 0.70	ea.
295	Rugs, in rolls		
	length to 12 ft. dia to 1 ft.	$ 2.55	
	length to 12 ft. dia over 1 ft.	$ 5.05	
	length over 12 ft. dia to 1 ft.	$ 5.05	
	length over 12 ft. dia over 1 ft.	$ 10.10	
300	Windows sash	$ 1.20	
	bay, sliding	$ 7.60	

Schedule F

Rules and Regulations

Rule No. 1	Shipment of kerosene, gasoline, and any other inflammable material or empty containers for same will be accepted for transportation on Company's vessels subject to United States Coast Guard Regulations.
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Rule No. 3	Packages containing personal effects and household utensils, for which rates are published in Item No. 40, will be securely packaged and containers will be strongly secured to prevent damage.
Rule No. 4	Refrigerators, when shipped loose, will be accompanied by matting to prevent any damage to exterior of the refrigerator.
Rule No. 5	Shippers of livestock will provide feed and water and will accompany such animals, when transportation is effected.
Rule No. 6	Rates published in this tariff are subject to a minimum charge of fifty (50) cents per shipment.
Rule No. 7	Motor vehicles will be moved between the points named in this tariff, only when the navigable waters are at full tide.
Rule No. 8	Commodities shall not be subjected to rate charges if carried onto the vessel in a single boarding by a fare-paying passenger or vehicle and carried off the vessel in a single debarking by a fare-paying passenger or vehicle.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
PUBLIC UTILITIES COMMISSION

IN RE: A & R MARINE CORP., d/b/a	:	DOCKET No.: _____
PRUDENCE & BAY ISLANDS TRANSPORT	:	

ATTESTATION OF STEPHEN ANTAYA

Attestation of Financial Data pursuant to Rule 2.7:

I, Stephen Antaya, President and Treasurer of A & R Marine Corp., d/b/a Prudence & Bay Islands Transport, do hereby attest to the accuracy of the test year, financial data presented in the rate base, cost of service and other financial statements; that such data purports to reflect the books of the company, and the results of operations; and that all differences between the books and the test year data, and any changes in the manner of recording an item on the Company's books during the test year, have been expressly noted.

Stephen Antaya

A & R Marine Corp' 2015 Rate Case:Rate Change Package

Georg L Caluto
Notary Public
My Commission Expires 8/2/2017

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
PUBLIC UTILITIES COMMISSION

IN RE: A & R MARINE CORP., d/b/a PRUDENCE & BAY ISLANDS TRANSPORT	: :	DOCKET No.: _____

DIRECT TESTIMONY AND EXHIBITS OF DAVID G. BEBYN, CPA

Prefiled Direct Testimony
of
David G. Bebyn CPA

For

A&R MARINE CORP. d/b/a PRUDENCE & BAY ISLANDS TRANSPORT

Docket No. ____

November 2015

Q. Will you please provide your full name and your employer for the record?

A. Yes, my name is David George Bebyn, CPA. I am the president of B&E Consulting LLC.

Q. Mr. Bebyn, have you testified as an expert accounting witness prior to this docket?

A. Yes. I have provided expert testimony on rate related matters before utility commissions in Rhode Island and Connecticut. Regarding the Rhode Island Public Utilities Commission, I have filed testimony and testified in the Woonsocket Water Department's (WWD) last two rate filing Dockets #3800 & #4320 and Interstate Navigation Company's general rate filing Docket #4373 in support of the adjusted test year and rate design. I have also filed testimony on behalf of the Pascoag Utility District in Docket #4341 in support of the rate year and rate design.

Q. What is your knowledge of A&R Marine Corp.?

A. I presented expert testimony for A&R Marine Corp.'s (A&R) request in Docket #D-13-105 for a CPCN to provide year round passenger, vehicle and freight lifeline ferry service between Bristol and Prudence and Hog Islands. Also, I provided expert testimony in support of A&R's financing requests in Dockets #D-14-62 and #D-14-180.

Q. Mr. Bebyn, what is the purpose of your testimony?

A. B&E was engaged by A&R to provide expert testimony in support of its rate request. My testimony includes a presentation of the test year, rate year cost of service, rate design, and revenue check, including the ratepayer impact associated with this rate request.

Q. What are the major reasons for requesting rate relief at this time?

A. A&R agreed in its CPCN filing in Docket #D-13-105 that it would operate under the old Prudence Ferry, Inc.'s existing rate tariffs until A&R accumulated its own ridership and expense information. A&R began operations in September 2014 when Prudence Ferry Inc. (PFI), the island's previous ferry provider, ceased operation. PFI had rates in effect which were approved in Docket #2090 and were effective June 8, 1993. These rates are over twenty two years old and are inadequate to cover current operations and generate the appropriate return on equity.

PFI, before it ceased operations, had not addressed major infrastructure needs allowing. Among other things, the dock on Prudence Island fell into major disrepair. Since beginning operations, A&R has (1) constructed a new dock on Prudence Island at a cost of over $1,600,000, (2) purchased a primary ferry and substantially upgraded it at a cost of about $1,400,000, and (3) purchased a backup vessel for $220,000. These improvements were financed with a mix of debt and equity with over half of it coming from owner's equity contributions. A&R also made other improvements, including improvements to the Bristol dock and customer service and ticketing upgrades.

Q. What increase is A&R requesting in this filing?

A. A&R is requesting an increase in revenue requirement of $564,409 which is a 96.50% increase over the adjusted rate year revenue at current rates. The 96.50% increase equates to about a 4.39% increase per year since the last base rate increase over 22 years ago.

Q. Will all rates increase by this 96.50 %?

A. No, certain revenues are not impacted by the proposed rate increase. Therefore the rates which are impacted must be increased by a larger percentage (102.19%). See my calculation of the rate increase percentage needed on Schedule DGB – 13.

Q. Does that conclude your introduction?

A. Yes.

TEST YEAR (September 31, 2015)

Q. What test year did you use?

A. I used the test year October 1st 2014 to September 30th 2015.

Q. Please provide the Commission with the detailed steps you took to develop the test year.

A. First, A&R began operations in the middle of September 2014, so the FYE December 31st, 2014 financial statements had to be adjusted to remove the partial month of September 2014. I obtained the detailed trial balances and subtracted the year to date balances at September 2014 from the final account balances at December 2014 to determine the October 2014 through December 2014 activity (DGB-3). The resulting balances were added to the year to date September 2015 trial balance to determine the twelve month test year balances ending September 2015.

Q. What adjustments did you make to normalize the test year?

A. I made 11 adjustments as follows:

1. I normalized the tariff revenues for Passengers ($37,176) and Vehicles ($18,856) to remove any fuel surcharge. The test year revenues by category are reconciled on schedule DGB-1a and use the ridership statistics for the period of October 1st 2014 thru September 30th 2015.

2. I added $8,800 to the postal contract revenue to reflect a full year of revenue.

3. I added $5,000 to the President Compensation to reflect a full year of expenditure.

4. I removed the fuel expense which exceeded the $1.20 per gallon fuel floor. This expenditure was covered by rates associated with the fuel surcharge revenue which was removed as part of the first adjustment. The calculation of the $48,104 reduction in fuel

expense is presented on Schedule DGB-4.

5. I normalized Dock maintenance expense to remove one-time engineering for the repair of the Bristol dock and for installation of dolphins.

6. I normalized Computer expense to reflect 12 month of software maintenance fees for the billing system of $850 per month and twelve months of payroll processing fees for the accounting software. Much of the $7,164 reduction was due to one-time software purchases and consulting to get the ticketing system operational.

7. I normalized Legal expense to reflect 12 months of normal monthly expenses and remove one-time expenses resulting from the start of operations.

8. I added $1,345 to the PUC Assessment fees to reflect an expense of 0.23% of revenue.

9. I added $7,311 to the Gross receipts tax to reflect an expense of 1.25% of revenue.

10. I eliminated the provision for federal income tax (FIT) amount of $129,147 because this balance represented the reversal of FIT expense accrued due to the deferred Income Tax Calculation and not the taxes on the actual Test Year Profits. I have addressed the actual provision for the rate year in the rate year section of my testimony.

11. I removed interest expense ($63,455) from the test year cost of service because interest expense will be accounted for in the return on rate base calculation in the rate base section of my testimony.

Q. Mr. Bebyn, in your professional opinion does your adjusted test year present a proper normalized test year?

A. Yes, I believe that the adjusted, normalized test year that I have prepared for this filing (DGB-1 & DGB-2) fairly presents the operations of A&R in a normal year on a ratemaking basis with currently approved rates.

Q. Did you prepare any other schedules?

A. Yes, I did. I prepared a test year balance sheet, income statement and a statement of changes in retained earnings (DGB-5, the unadjusted test year column of DGB-3, and DGB-6 respectively). This information is required since the test year does not coincide with the latest fiscal year shown on the annual report.

Q. Does that conclude your Test Year testimony?

A. Yes.

Q. What would you like to discuss next?

A. I would like to review my rate year adjustments and the rate year revenue requirement.

REVENUE REQUIREMENT

Rate Year - (July 1, 2016 – June 30, 2017)

Revenues:

Q. Please explain how you calculated your rate year revenue levels.

A. I left the rate year ridership levels at the same level as the test year. Given that the other non-rate revenues were adjusted in the test year, I left those revenue sources at the test year level as well.

Q. What is your projected Rate Year Revenue at current rates?

A. I have projected $584,877 as shown on Schedule DGB-8.

Q. Does that conclude your revenue analysis?

A. Yes, it does. Next, I would like to discuss my expense adjustments (Schedule DGB-9).

Expenses:

Q. Mr. Bebyn, would you explain how you projected expense balances for the rate year?

A. Yes. In an effort to keep this filing as simple as possible, I have left 30 of A&R's 35 expense accounts at the test year level without further analysis. However, it was necessary to review the remaining accounts in detail to determine if they should be increased or decreased for the rate year.

Fuel Surcharge:

Q. Mr. Bebyn, would you proposing for the rate year?

A. I am proposing increasing the fuel floor price as the Commission allowed with Interstate Navigation Company in their last rate filing Docket #4373. The State legislature established an

emergency fuel surcharge to protect transportation utilities from significant increases in fuel costs when the price of marine diesel fuel exceeds $1.20 a gallon.

Q. Mr. Bebyn, what amount was Interstate allowed in Docket #4373 and what are you proposing?

A. The Commission allowed Interstate to increase the fuel floor price to $3.25. I am proposing to increase the A&R fuel floor to $2.00 to reflect current prices which have been below $3.25 but have been between $2.92 and $1.90 for the past year (See Schedule DGB-4). I have calculated on Schedule DGB-10 that fuel expense for the rate year should be increased by $33,260 to reflect this $2.00 fuel floor.

Wharfage:

Q. Mr. Bebyn, how did you calculate wharfage?

A. I have calculated a monthly expense of $300 per month to the Town of Portsmouth and $1,000 per month to the town of Bristol based on the existing leases.

Rental:

Q. Mr. Bebyn, why are you eliminating this expenditure for the rate year?

A. A&R is currently renting a trailer to serve as its office. A&R will be constructing an office in the spring of 2014 and as a result will no longer need to rent the trailer. The costs to construct this new office have been included in the rate base calculation and in the rate year depreciation. (See Schedule DGB-11).

Rate Case:

Q. Mr. Bebyn, how did you calculate rate case expense for the rate year?

A. Rate case expense for this docket was estimated at $90,000 amortized over a three year period. The expenses were determined as $35,000 to cover accounting, $35,000 to cover legal and $20,000 for Division expenses. We propose adjusting those expenses to actual at the end of the case.

Depreciation:

Q. Mr. Bebyn, how did you calculate depreciation for the rate year?

A. Depreciation is calculated each year using A&R's depreciation lapse schedule. For this filing, I obtained the depreciation lapse schedule and added appropriate capital items and calculated depreciation for each year to extend the lapse schedule calculations through the rate year. This calculation provided the appropriate rate year depreciation amount (Please see Schedule DGB-11).

Q. Does that conclude your rate year cost of service testimony?

A. Yes, I would like to now discuss rate base/rate of return.

1 **RATE BASE AND RATE OF RETURN**

2 **Q. Mr. Bebyn what is rate base?**

3 A. Rate base is a rate making term which relates to a utility's net investment in fixed assets
4 plus working capital and adjustments for deferred debits and credits. The largest item, by
5 far, in rate base is net utility plant (net fixed assets). For this Docket, I have calculated an
6 average rate base for the rate year 7/1/2016 through 6/30/2017 (see DGB-11).

7 **Q. What do you mean by "net" investment?**

8 A. Net investment is original cost of utility plant "net" of (less) accumulated depreciation.
9 My Schedule DGB-11 shows the actual net utility plant at 9/30/2015 (test year) rolled
10 forward by adding actual and expected purchases and subtracting appropriate depreciation
11 through 6/30/16 the interim year. All interim additions and deletions (depreciation) were
12 made to arrive at a beginning balance for net utility plant for the rate base at 7/1/2016 (the
13 beginning of the rate year). This calculation was followed by a calculation reflecting rate
14 year additions and deletions to arrive at the rate year ending rate base at 6/30/2017. The
15 average of the resulting beginning and ending rate base amounts was used for the average
16 rate year rate base.
17

18 **Q. Is the investment in rate base simply used to pay a return on stockholder**
19 **investment?**

20 A. No. Investment in rate base times the weighted cost of capital and debt is used to
21 compensate stockholders and pay the utility's long term debt interest.
22

23 **Q. Why would assets that were obtained through borrowing be in rate base?**

24 A. Rate base is used in the rate process to determine the appropriate return on rate base
25 (revenue above cost) for the utility. This return is used by the utility to gain profit for the
26 stockholders and pay interest to the banks on long term debt. Therefore, it is necessary to
27 include assets which are purchased with borrowed monies as well as assets purchased with
28 investment capital.
29

Q. Is that why interest expense is considered a "below the line" account and excluded from your rate year cost of service?

A. Yes. Interest expense is a "below the line" other expense for a regulated utility and as such is backed out of the cost of service expense accounts. As stated above, payment of interest expense is provided from the return on rate base.

Q. Mr. Bebyn how did you calculate working capital?

A. Given the many issues already addressed in this docket, A&R is not requesting working capital (consistent with the last rate filing). However, by not requesting a working capital allowance at this time, A&R is not agreeing that such an allowance should not be applied and A&R reserves the right to request the allowance in the future.

Q. Mr. Bebyn, how did you calculate the Rate of Return on Rate Base?

A. I projected the rate year debt and equity. I then calculated the weighted cost of debt and equity using the existing interest rates for A&R's debt and my proposed return on equity (See Schedule DGB-12).

Q. Mr. Bebyn, how did you calculate the Return on Equity?

A. First, I reviewed the return on equity allowed in other rate cases for Interstate Navigation Company, which is the only other lifeline year round ferry in Rhode Island. The Commission allowed an 11% return to Interstate Navigation Company in their last rate filing Docket #4373. Even though Interstate is a larger utility than A&R, and A&R has a greater risk profile, I believe that using the 11% would be a conservative position.

Q. Mr. Bebyn, does that conclude your Rate Base and Rate of Return testimony?

A. Yes.

RATE DESIGN

Q. Mr. Bebyn, what rate design issues are in this filing?

A. A&R has proposed an "across-the-board" rate increase for all regulated rates in this filing.

Q. How did you calculate new rates for the rate year?

A. I have attached to my testimony Schedules DGB-13, 14, 15, and 16. Schedule DGB-13 shows the across-the-board rate increase required on revenues which are available for increase. This schedule calculates the across-the-board increase for the remaining Schedules DGB 14-16. Schedule DGB-14 applies the across-the-board increase to passengers and vehicles. Schedule DGB-15 does the same for trailers. Schedule DGB-16 calculates the commodity rates.

Q. Mr. Bebyn, does that conclude your Rate Design testimony?

A. Yes.

RATEPAYER IMPACT

Q. What is the impact on ratepayers of this rate increase?

A. The across-the-board increase results in all regulated rates increasing by 102.19%. Some of the more commonly used rates increase as follows:

	Current Rates	Proposed Rates	Dollar Increase
Adult One Way	$ 2.85	$ 5.75	$ 2.90
Adult Round Trip	$ 5.70	$11.50	$ 5.80
Children One Way	$ 1.00	$ 2.00	$ 1.00
Children Round Trip	$ 2.00	$ 4.00	$ 2.00
Bicycles	$ 0.55	$ 1.10	$ 0.55
Cars, Pick-up Trucks, Van (one-way)	$15.50	$31.35	$15.85
Cars, Pick-up Trucks, Van (roud-trip)	$31.00	$62.70	$31.70

Q. When is rate relief needed?

A. Obviously, A&R is operating at a loss and A&R requests rate relief as soon as possible. Also, A&R is a seasonal utility, with a significant portion of its revenues generated in the summer months of the year. Therefore, if rate relief could be granted no later than the start of Memorial Day weekend of 2016 (i.e. May 27, 2016), that would be very helpful.

Q. Does that conclude your testimony?

A. Yes.

Schedule DGB-1

Calculation of Adjusted Test Year Revenues
A&R MARINE CORP

Account Name	(A) Test Year 9/30/2015		(B) Adjustments	Adjusted Revenue Test Year
-Passengers	$ 182,492	1	$ (37,176)	$ 145,316
-Vehicles	419,911	1	(18,856)	401,056
-Trailers, Boats, etc	937			937
-Freight	3,733			3,733
-Bikes, Motorcycles, Mopeds, etc.	1,287			1,287
Charter	3,750			3,750
Miscellaneous	1,966			1,966
Interest Income	-			-
Postal Contract	18,032	2	8,800	26,832
Total Revenues	$ 632,108		$ (47,232)	$ 584,877

1) From Schedule DGB-1a

2) See DGB Testimony page 4

Revenue Summary - Test Year
A&R MARINE CORP

Schedule DGB-1a

	Test Year Count or Usage	One Way Current Rate	Current Revenue
Passenger			
Adult One Way	40,550	$ 2.85	$ 115,568
Child One Way	5,087	$ 1.00	$ 5,087
Commuter 10 One Way (Rate Shown is 1 trip)	3,972	$ 1.85	$ 7,348
Commuter 10 One Way(Rate Shown is 1 trip)	9,893	$ 1.75	$ 17,313
Passenger Fuel Surcharge	*Test Year amounts*		$ 37,176
			$ 182,492
Vehicles			
Cars	7,804	$ 15.50	$ 120,962
Cars-Comm (6 book) (Rate Shown is 1 trip)	4,461	$ 12.50	$ 55,763
Trucks (under 1 ton)	8,778	$ 15.50	$ 136,059
Trucks (1 ton)	246	$ 21.50	$ 5,289
Trucks (2-3 tons)	44	$ 34.00	$ 1,496
Trucks (4-5 tons)	239	$ 37.50	$ 8,963
Trucks (5-10 tons)	160	$ 62.00	$ 9,920
Trucks (10-20 tons)	395	$ 77.50	$ 30,613
Trucks (20-30 Tons)	258	$ 124.00	$ 31,992
Vehicle Fuel Surcharge	*Test Year amounts*		$ 18,856
Trailers, Boats & Boats with Traliers	See Individual Tariff for Rates		$ 937
			$ 420,848
Freight			
-Freight	See Individual Tariff for Rates		$ 3,733
Bikes, Mopeds, Etc.			
-Bikes, Mopeds, etc.	See Individual Tariff for Rates		$ 1,287
Total Rates and Charges			$ 608,359
Charter revenue			$ 3,750
Misc revenue			$ 1,966
Postal Contract revenue			$ 18,032
TOTAL REVENUE			$ 632,108

Schedule DGB-2

Calculation of Adjusted Test Year Expenses
A&R MARINE CORP

Account # & Name	(A) Test Year 9/30/2015		(B) Test Year Adjustments	Adjusted Test Year
66000 · Payroll Expenses	$ 251,476		$ -	$ 251,476
69000 · Payroll Taxes	26,484			26,484
66500 · Health Insurance	35,045		-	35,045
66200 · Crew Expense	2,208		-	2,208
66100 · President Compensation	13,000	3	5,000	18,000
67200 · Vessel Maintenance	60,944			60,944
67300 · Boat Supplies	3,556			3,556
62420 · Fuel Expense	99,518	4	(48,104)	51,414
63300 · Insurance Expense	30,409			30,409
67304 · Wharfage Expense	-			-
67305 · Dock Maintenance	66,071	5	(49,476)	16,595
61700 · Computer and Internet Expenses	17,664	6	(7,164)	10,500
64900 · Office Supplies	14,192		-	14,192
60000 · Advertising and Promotion	3,436			3,436
60300 · Vehicle Fuel Expense	642			642
60400 · Bank Service Charges	698			698
63100 · Bad Debt - Returned Checks	229			229
63400 · Credit Card Fees	3,481			3,481
63500 · Entertainment	38			38
64700 · Dues & Subscriptions	235			235
64800 · Postage	334			334
66800 · Licenses	400			400
67100 · Rent Expense	3,931			3,931
68100 · Telephone Expense	4,176			4,176
68600 · Utilities	6,458			6,458
67400 · Office Maintenance	634			634
66700 · Professional Fees	1,254			1,254
60001 · Accounting Expense	6,668			6,668
63200 · Legal Fees	55,114	7	(21,621)	33,493
66820 · PUC Assessment Fees	-	8	1,345	1,345
66825 · Rate Case Expense	-			-
69990 · Gross Reciepts Tax	-	9	7,311	7,311
62400 · Depreciation Expense	235,243			235,243
69900 · Federal Tax	(129,147)	10	129,147	0
70000 · Interest on Long Term Debt	63,455	11	(63,455)	(0)
Total Expenses	877,847		(47,017)	830,830
Gain/ (loss)	$ (245,738)		$ (215)	$ (245,953)

3) See DGB Testimony page 4
4) See DGB Testimony page 4
5) See DGB Testimony page 5
6) See DGB Testimony page 5
7) See DGB Testimony page 5
8) See DGB Testimony page 5
9) See DGB Testimony page 5
10) See DGB Testimony page 5
11) See DGB Testimony page 5

Calculation of Unadjusted Test Year
A&R MARINE CORP

	(1) YTD 2014 Sep-14	(2) FYE 2014 Dec-14	(3) FYE 2014 Oct1-Dec 31	(4) 9 months Ending Sept 2015	(5) FYE 9/30/2015
Revenue		-		-	
-Passengers	$ 8,880	$ 44,228	$ 35,348	$ 147,144	$ 182,492
-Vehicles	-	73,951	73,951	345,960	419,911
-Trailers, Boats, etc	-	25	25	912	937
-Freight	1	755	754	2,979	3,733
-Bikes, Motorcycles, Mopeds, etc.	6	64	58	1,228	1,287
Charter	-	600	600	3,150	3,750
Miscellaneous	-	-	-	1,966	1,966
Interest Income	1	1	-	-	-
Postal Contract	-	-	-	18,032	18,032
Total Revenues	$ 8,888	$ 119,625	$ 110,737	$ 521,372	$ 632,108

Notes: A) Column (1) was the 1st month of operations for A&R. Also this month did not transport any vehicles. Column (2) was the 1st 4 months of operations for A&R and deducting Column (1) from Column (2) results in 3 full months of operations for the periods of Oct 1, 2014 thru December 31, 2014.

B) Column (3) plus column (4) actual 1st 9 months of revenue equals Column (5) test year ended 9/30/15.

C) The same calculations (A+B) were made for the expenses accounts on the following page 2 of DGB-3.

Calculation of Unadjusted Test Year
A&R MARINE CORP

	(1) YTD 2014 Sep-14	(2) FYE 2014 Dec-14	(3) FYE 2014 Oct1-Dec 31	(4) 9 months Ending Sept 2015	(5) FYE 9/30/2015
Expenses					
66000 · Payroll Expenses	$ 6,346	$ 67,727	$ 61,381	$ 190,095	$ 251,476
69000 · Payroll Taxes	716	7,434	6,718	19,766	26,484
66500 · Health Insurance	2,312	9,421	7,109	27,936	35,045
66200 · Crew Expense			-	2,208	2,208
66100 · President Compensation			-	13,000	13,000
67200 · Vessel Maintenance		5,839	5,839	55,106	60,944
67300 · Boat Supplies			-	3,556	3,556
62420 · Fuel Expense	2,911	31,417	28,506	71,012	99,518
63300 · Insurance Expense	1,380	8,174	6,794	23,615	30,409
67304 · Wharfage Expense			-		-
67305 · Dock Maintenance		10,033	10,033	56,038	66,071
61700 · Computer and Internet Expenses		964	964	16,700	17,664
64900 · Office Supplies		6,687	6,687	7,505	14,192
60000 · Advertising and Promotion		3,250	3,250	186	3,436
60300 · Vehicle Fuel Expense			-	642	642
60400 · Bank Service Charges	3	314	312	386	698
63100 · Bad Debt - Returned Checks			-	229	229
63400 · Credit Card Fees	(102)	2,079	2,181	1,300	3,481
63500 · Entertainment		38	38		38
64700 · Dues & Subscriptions			-	235	235
64800 · Postage		81	81	253	334
66800 · Licenses			-	400	400
67100 · Rent Expense		1,208	1,208	2,723	3,931
68100 · Telephone Expense		844	844	3,332	4,176
68600 · Utilities		1,856	1,856	4,602	6,458
67400 · Office Maintenance			-	634	634
66700 · Professional Fees		378	378	876	1,254
60001 · Accounting Expense		4,368	4,368	2,300	6,668
63200 · Legal Fees		43,328	43,328	11,786	55,114
66820 · PUC Assessment Fees		-	-	-	-
66825 · Rate Case Expense		-	-	-	-
69990 · Gross Reciepts Tax		-	-	-	-
62400 · Depreciation Expense		69,448	69,448	165,795	235,243
69900 · Federal Tax		(55,079)	(55,079)	(74,068)	(129,147)
70000 · Interest on Long Term Debt		6,453	6,453	57,002	63,455
Total Expenses	$ 13,565	$ 226,261	$ 212,696	$ 665,150	$ 877,847
	$ (4,678)	$ (106,637)	$ (101,959)	$ (143,779)	$ (245,738)

Schedule DGB-4

Analysis of Fuel Expense- Costs Eligible for Recovery

A&R MARINE CORP

Date	(A) Gallons	(A) Average Fuel Cost	(A) Total Fuel	(B) Fuel Floor	(C) Fuel Recovery
October 31, 2014	3,319	$ 2.89	$ 9,587.24	$ 3,983.28	$ 5,603.96
November 30, 2014	3,567	2.92	10,408.31	4,280.76	6,127.55
December 31, 2014	3,978	2.52	10,039.15	4,773.60	5,265.55
January 31, 2015	3,582	2.12	7,607.00	4,297.92	3,309.08
February 28, 2015	3,082	2.40	7,406.00	3,698.52	3,707.48
March 31, 2015	2,802	2.42	6,770.00	3,362.76	3,407.24
April 30, 2015	4,052	2.28	9,228.00	4,862.16	4,365.84
May 31, 2015	3,138	2.36	7,390.00	3,765.00	3,625.00
June 30, 2015	3,375	2.31	7,805.00	4,050.48	3,754.52
July 31, 2015	4,271	2.11	9,003.00	5,125.20	3,877.80
August 31, 2015	3,563	1.90	6,785.00	4,275.48	2,509.52
September 30, 2015	3,608	1.91	6,880.00	4,329.60	2,550.40
	42,337		$ 98,908.70	$ 50,804.76	$ 48,103.94

(A) Obtained from Monthly Fuel Filings
(B) Calculated Gallons x Floor Rate $1.20 = Fuel Floor
(C) Total Fuel less Fuel Floor = Fuel Recovery

BALANCE SHEET
ASSETS & OTHER DEBITS

Description	Balance Per 12/31/14 Annual Report	Balance Per Test Year
CURRENT ASSETS:		
Cash	$ -	$ 82,347
Accounts Receivable – Trade	7,144	-
Receivables – Other	-	-
Prepaid Expenses	-	-
Deferred Income Tax Expenses	131,382	226,588
Deposits	-	-
Total Current Assets	$ 138,526	$ 308,935
PROPERTY, PLANT & EQUIPMENT:		
Land		
Vessels	$ 771,250	$ 771,250
Vessels Improvements	888,131	897,783
Office & Terminal Equipment	13,689	16,000
Buildings	-	18,635
Docks	1,620,618	1,620,618
Stagings	-	0
Vehicles	-	0
Less – Accumulated Depreciation	64,076	209,335
Total Property, Plant, and Equipment	$ 3,229,612	$ 3,114,951
OTHER ASSETS		
Restricted Cash	$ -	$ -
Intangible Assets (Net)	405,077	384,541
Prepaid Expense	-	-
Deferred Debits	-	-
Total Other Assets	$ 405,077	$ 384,541
Total Assets	$ 3,773,215	$ 3,808,427

BALANCE SHEET
CAPITALIZATION AND LIABILITIES

Description	Balance at Beginning of Year	Balance at End of Year
CURRENT LIABILITIES:		
Bonds Payable Within One Year	$ 66,723	$ 69,397
Payables – Associated Companies	-	-
Payables – Other	273,378	-
Accrued & Withheld Payroll Taxes	13,588	13,796
Accrued Interest	-	
Accrued Payroll and Vacation Pay	-	-
Accrued Pension	-	-
Charter Deposits	-	(3,455)
Accrued Taxes	-	
Accrued Expenses – Other	-	-
Deferred Income Tax	76,303	97,441
Unearned Revenue	6,222	45,410
Total Current Liabilities	$ 436,213	$ 222,589
LONG-TERM DEBT		
Bond Payable less Bonds Payable Within One Year (entered above as current liability)	$ 1,402,873	$ 1,350,486
CAPITALIZATION:		
Common Equity		
Common Stock	$ -	$ -
Other Paid-in Capital	2,041,048	2,486,048
Unappropriated Retained Earnings	(106,918)	(250,696)
Total Common Equity	$ 1,934,130	$ 2,235,352
Contributed Capital		
Preferred Stock		
Total Capitalization	$ 1,934,130	$ 2,235,352
Total Capitalization and Liabilities	$ 3,773,215	$ 3,808,427

Schedule DGB-6

A Statement of Changes in
Retained Earnings for Test Year
A&R MARINE CORP

Retained Earnings per 12/31/14 Annual Report	$	(106,918)
Net Income (1/1/15 -09/30/15) DGB-3		(143,779)
Test Year Retained Earnings	$	(250,696)

Schedule DGB-7

Rate Year Summary
A&R MARINE CORP

	Adjusted Test Year	Adjustments	Rate Year Old rates	Rate Increase	Rate Year New rates	
Revenue	$ 584,877	$ -	$ 584,877	$ 564,409	$ 1,149,285	96.50%
Expenses	830,830	63,009.94	893,840	415	894,255	
Net Profit	$ (245,953)	$ (63,010)	$ (308,963)	$ 563,994	$ 255,030	(A) See Below

Rate Base	$ 3,628,639	Rate Base	$ 2,886,770	DGB-11
Return on rate base	-6.78%	Return on rate base	8.83%	DGB-12
Test Year Profit and Interest	$ (245,953)	Rate Year Profit and Interest	$ 255,030	(A)
Profit and Interest	$ (245,953)			
Less test year interest	63,455	interest	$ 57,078	
Profit/(Loss)	$ (309,408)	Profit	$ 197,952	
		Rate Year Profit and Interest	$ 255,030	
Test Year equity	$ 4,125,242			
Return on Equity TY	-7.50%			

Revenue Summary - Rate Year

A&R MARINE CORP

Schedule DGB-8

unt Name	Adjusted Revenue Test Year	(B) Adjustments	Rate Year
-Passengers	$ 145,316	$ -	$ 145,316
-Vehicles	401,056	-	401,056
-Trailers, Boats, etc	937		937
-Freight	3,733		3,733
-Bikes, Motorcycles, Mopeds, etc.	1,287		1,287
Charter	3,750		3,750
Miscellaneous	1,966		1,966
Interest Income	-		-
Postal Contract	26,832	-	26,832
	-	-	-
Total Revenues	$ 584,877	$ -	$ 584,877

Expenses Summary - Rate Year
A&R MARINE CORP

Schedule DGB-9

Account # & Name	Adjusted Test Year		Rate Year Adjustments	Rate Year
66000 · Payroll Expenses	$ 251,476		$ -	$ 251,476
69000 · Payroll Taxes	26,484			26,484
66500 · Health Insurance	35,045		-	35,045
66200 · Crew Expense	2,208		-	2,208
66100 · President Compensation	18,000			18,000
67200 · Vessel Maintenance	60,944			60,944
67300 · Boat Supplies	3,556			3,556
62420 · Fuel Expense	51,414	A	33,260	84,675
63300 · Insurance Expense	30,409			30,409
67304 · Wharfage Expense	-	B	15,600	15,600
67305 · Dock Maintenance	16,595			16,595
61700 · Computer and Internet Expenses	10,500			10,500
64900 · Office Supplies	14,192			14,192
60000 · Advertising and Promotion	3,436			3,436
60300 · Vehicle Fuel Expense	642			642
60400 · Bank Service Charges	698			698
63100 · Bad Debt - Returned Checks	229			229
63400 · Credit Card Fees	3,481			3,481
63500 · Entertainment	38			38
64700 · Dues & Subscriptions	235			235
64800 · Postage	334			334
66800 · Licenses	400			400
67100 · Rent Expense	3,931	C	(3,931)	0
68100 · Telephone Expense	4,176			4,176
68600 · Utilities	6,458			6,458
67400 · Office Maintenance	634			634
66700 · Professional Fees	1,254			1,254
60001 · Accounting Expense	6,668			6,668
63200 · Legal Fees	33,493			33,493
66820 · PUC Assessment Fees	1,345			1,345
66825 · Rate Case Expense	-	D	30,000	30,000
69990 · Gross Reciepts Tax	7,311			7,311
62400 · Depreciation Expense	235,243	E	(11,920)	223,323
69900 · Federal Tax	0			0
70000 · Interest on Long Term Debt	(0)			(0)
Total Expenses	830,830		63,010	893,840
Gain/ (loss)	$ (245,953)		$ (63,010)	$ (308,963)

A) See DGB Testimony pages 7 & 8 and Schedule DGB-10
B) See DGB Testimony page 8
C) See DGB Testimony page 8
D) See DGB Testimony page 8
E) See DGB Testimony page 9

Schedule DGB-10

Analysis of Fuel Expense- Rate Year
A&R MARINE CORP

Date	(A) Test Year Gallons	New Fuel Floor	(B) Total Fuel
	42,337	$ 2.00	$ 84,674.60

(A) Obtained from DGB-TY-4
(B) Calculated Gallons x New Floor Rate $2.00 = Fuel Floor

	Test Year 9/30/2015	Rate Year Adjustments	Rate Year
62420 · Fuel Expense	51,414	33,260	84,675

Rate Base - Rate Year
A&R MARINE CORP

Schedule DGB-11

Net Utility Plant 9/30/15 (Per Schedule DGB -TY-5)	$	3,114,951
		-
Utility Plant -Beginning of the Interim Year		3,114,951
Additions 10/1/15 through 6/30/16 (Interim period):		
New Office (Estimate)		50,000
		-
		50,000
Less Depreciation 10/1/15 through 6/31/16 (Interim period):		
		(166,311)
		(208)
Utility Plant -Beginning of Rate Year	$	2,998,432
Rate Year Additions		
		-
Rate Year Depreciation (deduction)		
		(221,748)
		(1,575)
		(223,323)
Utility Plant - End Of Rate Year	$	2,775,109
Average Utility Plant	$	2,886,770
Working Capital		0
Average Rate Base for the Rate Year	$	2,886,770

Rate of Return and Federal Income Tax - Rate Year

A&R MARINE CORP

Schedule DGB-12

Proposed Capital Structure of the Rate Year

	Amount	% of Total	Rate	Weighted Return
Current Long Term Debt:				
Loans	$ 1,350,486	37.66%	5.25%	0.0198
Total Debt				0.0198
Common Stock	-	0.00%	11.00%	0.0000
Other Paid-in Capital	2,486,048	69.33%	11.00%	0.0763
Treasury Stock	-	0.00%	11.00%	0.0000
Equity (loss in interim year covered by Paid in Capital)	(250,696)	-6.99%	11.00%	-0.0077
Total Equity				0.0686
Total Capital structure	$ 3,585,838	100.00%		0.0883

Calculation of Federal Income Tax:

Rate Base	$ 2,886,770
Return On Equity	0.0686
Taxable Income Base	$ 197,952
Taxable Income (Taxable Base / (1 - Rate)	$ 299,927
Income Tax Rate	34%
Income Tax Expense (15% for 1st $50,000)	101,975
Total Tax	$ 101,975

Rate Allocation - Rate Year
A&R MARINE CORP

Schedule DGB-13

Calculation of Percentage Increase in Revenue Requirement

Revenue Increase (DGB-7)	$	564,409
Rate Year Revenue at Old Rates (DGB-7)	$	584,877

Calculation of Across the Board Increase Percentage

Revenue Increase (DGB-7)	$	564,409
Revenue Increase to be covered by an across the board % Increase	$	564,409

Regulated Revenue Items which can be increased by an across the board % Increase

-Passengers	$	145,316
-Vehicles		401,056
-Trailers, Boats, etc		937
-Freight		3,733
-Bikes, Motorcycles, Mopeds, etc.		1,287
Total Revenue Available for Increase	$	552,328
Across the Board Percentage Increase		102.19%

Rate Allocation - Rate Year
A&R MARINE CORP

Schedule DGB-14

	Prior Rate		A % Increase	Rates		
Passenger Rates Prudence & Hog Island						
One-Way Single Fare Adult	$	2.85	102.19%	$	5.75	
One-Way Single Fare Child under 12	$	1.00	102.19%	$	2.00	
Passenger Rates Prudence Only						
Ten One-Way Trip Commuter Tickets	$	18.50	102.19%	$	37.40	
Twenty One-Way Trip Commuter Tickets	$	35.00	102.19%	$	70.75	
Passenger Vehicle Rates Prudence & Hog Island						
Junk Passenger Cars	$	12.50	102.19%	$	25.25	
Passenger Cars with Driver	$	15.50	102.19%	$	31.35	One Way
	$	31.00		$	62.70	Round Trip
Six One-Way Trip Commuter Tickets	$	75.00	102.19%	$	151.65	
Vehicle Rates						
Pick-up Trucks: up to 1 ton	$	15.50	102.19%	$	31.35	One Way
	$	31.00		$	62.70	Round Trip
Other 1 Ton (rated capacity) Pickups & Vans	$	21.50	102.19%	$	43.45	One Way
	$	43.00		$	86.90	Round Trip
2-3 Ton (rated capacity) Pickups & Vans	$	34.00	102.19%	$	68.75	One Way
	$	68.00		$	137.50	Round Trip
Other Trucks 4 - 5 Tons	$	37.50	102.19%	$	75.80	One Way
	$	75.00		$	151.60	Round Trip
Other Trucks 5 - 10 Tons	$	62.00	102.19%	$	125.35	One Way
	$	124.00		$	250.70	Round Trip
Other Trucks 10 - 20 Tons	$	77.50	102.19%	$	156.70	One Way
	$	155.00		$	313.40	Round Trip
Other Trucks 20 - 30 Tons	$	124.00	102.19%	$	250.70	One Way
	$	248.00		$	501.40	Round Trip

Moving Vans, U-Haul, Cube Trucks	- refer truck category
Cement Trucks	- refer truck category
Camp Trailers	- refer truck category
Recreational self propelled vehicles	- refer truck category

A - Obtained from Schedule DGB-13

Schedule DGB-15

Calculation of Trailer Rates
A&R MARINE CORP

Trailer Revenue Generated at Current Rates	$ 937
Percentage Increase required from Freight	102.19%
Tralier Revenue Generated at Proposed Rates	$ 1,893

RoundTrip Rates	Prior Rate	% Increase	A Rates
Trailers & Tent Trailers			
Utility - up to 10'	$ 31.00	102.19%	$ 63.00
Utility - 10' to 20'	$ 37.00	102.19%	$ 75.00
Utility - over 20'	$ 50.00	102.19%	$ 101.00
Boats - only - up to 10'	$ 31.00	102.19%	$ 63.00
Boats - only - 10' to Under 3 tons	$ 37.00	102.19%	$ 75.00
Boats - only - over 2 3 - 5 ton	$ 50.00	102.19%	$ 101.00
Boat & Trailer - up to 10'	$ 37.00	102.19%	$ 75.00
Boat & Trailer - 10' to 20'	$ 50.00	102.19%	$ 101.00
Boat & Trailer - over 20'	$ 75.00	102.19%	$ 152.00

A - Obtained from Schedule DGB-13

Calculation of Commodity Rates
A&R MARINE CORP

Freight Revenue Generated at Current Rates	$ 3,733
Percentage Increase required from Freight	102.19%
Freight Revenue Generated at Proposed Rates	$ 7,548

Item No.	Commodity		Prior Rate	A % Increase	Rates
5	Automobiles (includes 1 ton trucks & vans)		$ 15.50	102.19%	$ 31.35
	Automobiles (R/T)		$ 31.00	102.19%	$ 62.70
	6 trip car		$ 75.00	102.19%	$ 151.65
	12 trip car		$ 100.00	102.19%	$ 202.20
	Junk automobiles	ea.	$ 12.50	102.19%	$ 25.25
10	Baby carriages and similar conveyances	ea.	$ 0.60	102.19%	$ 1.20
15	Backhoe, bulldozer				
	Under 3 tons	ea.	$ 37.25	102.19%	$ 75.30
	3 - 5 ton	ea.	$ 43.50	102.19%	$ 87.95
20	Bathtubs	ea.	$ 3.75	102.19%	$ 7.60
	Showerstall tub unit	ea.	$ 3.75	102.19%	$ 7.60
25	Bed, mattresses, box springs, per piece		$ 1.25	102.19%	$ 2.55
30	Bicycles	ea.	$ 0.55	102.19%	$ 1.10
35	Blocks, cement or cinder, loose	ea.	$ 0.20	102.19%	$ 0.40
40	Boats, dinghies	per ft.	$ 0.30	102.19%	$ 0.60
45	Boat trailer	ea.	$ 9.95	102.19%	$ 20.10
50	Bottled gas, in tanks	ea.	$ 1.50	102.19%	$ 3.05
	Note: Empty containers returned without compensation				
55	Brick, building (per hundred)		$ 1.50	102.19%	$ 3.05
60	Buckets, 5 gallon, of paint, etc.	ea.	$ 0.50	102.19%	$ 1.00
	NOIBN				
65	Bureaus small	ea.	$ 0.60	102.19%	$ 1.20
	large	ea.	$ 1.25	102.19%	$ 2.55
70	Calcium chloride (road salt), in bags	ea.	$ 0.35	102.19%	$ 0.70
75	Cement in bags	ea.	$ 0.35	102.19%	$ 0.70
80	Chairs frame	ea.	$ 0.50	102.19%	$ 1.00
	stuffed	ea.	$ 1.25	102.19%	$ 2.55
85	Couches	ea.	$ 2.50	102.19%	$ 5.05
90	Deer (carcass)	ea.	$ 2.90	102.19%	$ 5.85
95	Door	ea.	$ 0.60	102.19%	$ 1.20
100	Furring, in bundles	ea.	$ 0.35	102.19%	$ 0.70
105	Fruit, in boxes or crates	ea.	$ 0.35	102.19%	$ 0.70
110	Gasoline, kerosene and oil	per gal.	$ 0.05	102.19%	$ 0.10
115	Groceries, in boxes	ea.	$ 0.35	102.19%	$ 0.70
120	Grain, in bags	ea.	$ 0.35	102.19%	$ 0.70
125	Hay, in bales	ea.	$ 0.35	102.19%	$ 0.70
130	Hot water heaters	ea.	$ 6.21	102.19%	$ 12.55
135	Ice cream in cartons	ea.	$ 1.00	102.19%	$ 2.00
140	Lavatories	ea.	$ 1.10	102.19%	$ 2.20
145	Lawnmowers	ea.	$ 0.75	102.19%	$ 1.50

A - Obtained from Schedule DGB-13

Calculation of Commodity Rates
A&R MARINE CORP

Item No.	Commodity		Prior Rate	A % Increase	Rates
	Riding mowers	ea.	$ 2.90	102.19%	$ 5.85
	Rototillers	ea.	$ 2.50	102.19%	$ 5.05
150	Lime, in bags	ea.	$ 0.35	102.19%	$ 0.70
	Fertilizer, in bags	ea.	$ 0.35	102.19%	$ 0.70
	Peatmoss, in bags	ea.	$ 0.35	102.19%	$ 0.70
155	Livestock: cows and horses	ea.	$ 7.45	102.19%	$ 15.05
	ponies, goats, sheep	ea.	$ 3.75	102.19%	$ 7.60
160	Lumber, NOIBN. Per thousand board feet		$ 7.45	102.19%	$ 15.05
165	Milk - in cases of 16 qts.	ea.	$ 0.35	102.19%	$ 0.70
170	Motorcycles	ea.	$ 3.75	102.19%	$ 7.60
	Motorbikes, minibikes, mopeds	ea.	$ 1.55	102.19%	$ 3.15
175	Newspapers, in bundles	ea.	$ 0.35	102.19%	$ 0.70
180	Outboard motors - up to 50 h.p.	ea.	$ 1.10	102.19%	$ 2.20
	over 50 h.p. ea.	ea.	$ 2.25	102.19%	$ 4.55
185	Paper, building, roofing, in rolls		$ 0.35	102.19%	$ 0.70
190	Personal effects, household				
	Utensils, in foot locker	ea.	$ 1.25	102.19%	$ 2.55
	in large trucks	ea.	$ 3.10	102.19%	$ 6.25
200	Pianos loose or crated	ea.	$ 18.65	102.19%	$ 37.70
210	Picnic tables	ea.	$ 1.25	102.19%	$ 2.55
215	Pipes - brass, steel, or copper				
	Up to 3/4" (per length)		$ 0.20	102.19%	$ 0.40
	over 3/4" to 1 1/2" (per length)		$ 0.30	102.19%	$ 0.60
	over 1 1/2" (per length)		$ 0.60	102.19%	$ 1.20
220	Pipe - PVC up to 10' (per length)		$ 0.20	102.19%	$ 0.40
	over 10' (per length)		$ 0.45	102.19%	$ 0.90
225	Pipe - transite (per length)		$ 0.60	102.19%	$ 1.20
230	Pipe - well - Lip to 10' lengths				
	24" diameter and over see Rule #2	per ft.	$ 1.25	102.19%	$ 2.55
235	Plywood, wallboard, paneling, drywall, sheetrock	per sheet	$ 0.25	102.19%	$ 0.50
240	Refrigerators				
	less than 5 12 cu. ft.	ea.	$ 2.90	102.19%	$ 5.85
	5 1/2 to 9 cu. ft.	ea.	$ 8.75	102.19%	$ 17.70
	over 9 cu. ft.	ea.	$ 12.40	102.19%	$ 25.05
245	Shingles, wooden, in bundles	ea.	$ 0.35	102.19%	$ 0.70
	Slate-coated, in bundles	ea.	$ 0.35	102.19%	$ 0.70
250	Soda, beer, in cases	ea.	$ 0.35	102.19%	$ 0.70
	Cases of empty containers	ea.	$ 0.20	102.19%	$ 0.40
255	Stoves, ranges, woodstoves	ea.	$ 2.90	102.19%	$ 5.85
260	Television sets, portable to 15"	ea.	$ 0.35	102.19%	$ 0.70
	portable over 15"	ea.	$ 1.00	102.19%	$ 2.00
	floor models	ea.	$ 2.50	102.19%	$ 5.05
265	Toilet sets	ea.	$ 1.10	102.19%	$ 2.20
270	Trucks, 4 - 5 tons		$ 37.25	102.19%	$ 75.30

A - Obtained from Schedule DGB-13

Calculation of Commodity Rates
A&R MARINE CORP

Item No.	Commodity		Prior Rate	A % Increase	Rates
275	Vegetables, in boxes	ea.	$ 0.35	102.19%	$ 0.70
280	Washing machines, dishwashers	ea.	$ 2.90	102.19%	$ 5.85
285	Wine, in cases	R/T	$ 0.50	102.19%	$ 1.00
	Note: Cases of full wine bottles shipped to the mainland during the one year period in excess of the # of empty cases shipped to the island during the same year period shall be charged at the rate of $0.20 per case.				
290	Freight, except articles covered elsewhere specifically:				
	in packages, parcels, or boxes up to 24" x 24" x 24"	ea.	$ 0.35	102.19%	$ 0.70
295	Rugs, in rolls				
	length to 12 ft. dia to 1 ft.		$ 1.25	102.19%	$ 2.55
	length to 12 ft. dia over 1 ft.		$ 2.50	102.19%	$ 5.05
	length over 12 ft. dia to 1 ft.		$ 2.50	102.19%	$ 5.05
	length over 12 ft. dia over 1 ft.		$ 5.00	102.19%	$ 10.10
300	Windows sash		$ 0.60	102.19%	$ 1.20
	bay, sliding		$ 3.75	102.19%	$ 7.60

A - Obtained from Schedule DGB-13

Schedule DGB-17

Proof of Revenues
A&R MARINE CORP

	One way Count or Usage	Current	Rate	Current Revenue	Proposed Revenue	Dollar Increase
Passenger (See Schedule RY-8)						
Adult One Way	40,550	$ 2.85	$ 5.75	$ 115,568	$ 233,163	$ 117,595
Child One Way	5,087	$ 1.00	$ 2.00	$ 5,087	$ 10,174	$ 5,087
Commuter 10 One Way (Rate Shown is 1 trip)	3,972	$ 1.85	$ 3.74	$ 7,348	$ 14,855	$ 7,507
Commuter 20 One Way(Rate Shown is 1 trip)	9,893	$ 1.75	$ 3.54	$ 17,313	$ 34,996	$ 17,684
				$ 145,315	$ 293,188	$ 147,873
Vehicles (See Schedule RY-8)						
Cars	7,804	$ 15.50	# $ 31.35	$ 120,962	$ 244,655	$ 123,693
Cars-Comm (6 book) (Rate Shown is 1 trip)	4,461	$ 12.50	# $ 25.28	$ 55,763	$ 112,752	$ 56,989
Trucks (under 1 ton)	8,778	$ 15.50	# $ 31.35	$ 136,059	$ 275,190	$ 139,131
Trucks (1 ton)	246	$ 21.50	# $ 43.45	$ 5,289	$ 10,689	$ 5,400
Trucks (2-3 tons)	44	$ 34.00	# $ 68.75	$ 1,496	$ 3,025	$ 1,529
Trucks (4-5 tons)	239	$ 37.50	# $ 75.80	$ 8,963	$ 18,116	$ 9,154
Trucks (5-10 tons)	160	$ 62.00	# $ 125.35	$ 9,920	$ 20,056	$ 10,136
Trucks (10-20 tons)	395	$ 77.50	# $ 156.70	$ 30,613	$ 61,897	$ 31,284
Trucks (20-30 Tons)	258	$ 124.00	# $ 250.70	$ 31,992	$ 64,681	$ 32,689
				$ 401,056	$ 811,060	$ 410,005
Trailers						
-Trailers, Boats, etc	See Schedule RY-9			$ 937	$ 1,893	$ 957
Freight						
-Freight	See Schedule RY-10			$ 3,733	$ 7,548	$ 3,815
Bikes, Mopeds, Etc. (See Schedule RY-10)						
Bicycles	978	$ 0.55	$ 1.10	$ 538	$ 1,076	$ 538
Motorcycles	198	$ 3.75	$ 7.60	$ 743	$ 1,505	$ 762
Motorbikes, minibikes, mopeds	4	$ 1.55	$ 3.15	$ 6	$ 13	$ 6
				$ 1,287	$ 2,593	$ 1,307
Total Rates and Charges				$ 552,327	$ 1,116,284	$ 563,956
Total Other Revenue (Schedule RY-2)				$ 32,549	$ 32,549	$ -
TOTAL REVENUE				$ 584,876	$ 1,148,832	$ 563,956
Revenue Required (Schedule RY-1)					1,149,285	
Variance					$ (453)	
					-0.04%	

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
PUBLIC UTILITIES COMMISSION

IN RE: A & R MARINE CORP., d/b/a PRUDENCE & BAY ISLANDS TRANSPORT	: :	DOCKET No.: _____

INDEX OF FILING REQUIREMENTS

PART TWO.
ADDITIONAL REQUIREMENTS FOR FILINGS OF
GENERAL RATE SCHEDULE CHANGES

2.1 PURPOSE. **No filing required.**

2.2 APPLICABILITY. **No filing required.**

2.3 FILING
(a) Notice to the Commission of proposed general rate schedule changes by a public utility pursuant to R.I.G.L. §39-3-11, shall be given by a filing with the Commission pursuant to Part One of these rules, accompanied by the documents, data and information in the manner and form required by Part Two of these Rules, unless a motion for an exemption from any requirements accompanies the filing. **This Filing**
(b) In the event that any information, document or data required by this Part is unavailable and/or its ascertainment or submission would be unduly burdensome or it is not relevant in light of the schedule change which is the subject of the application, the applicant may file with the application a motion for an exemption from the requirement. The motion shall set forth in detail the reasons why the information, document or data cannot or should not be submitted. The granting of such a motion shall not exempt the applicant from supplying the information, document or data in response to a subsequent data request. **Not applicable**
(c) Commission-ordered suspension periods of up to six months commence on the date a general rate filing would otherwise take effect. After docketing, any change or changes in the filing which would, singly or in the aggregate, increase the overall cost of service by more than one percent (1%), or an individual rate by more than five percent (5%), may by treated as a new filing, triggering a new six -month period for Commission review and decision. **Not applicable.**

2.4 NOTICE OF FILING PROPOSED GENERAL RATE CHANGES
Within ten (10) days after filing for general rate schedule changes, the applicant shall cause a notice of the filing, in a form to be approved by the Commission, to be published in the newspaper of widest circulation within the applicant's service territory. In addition, the company shall include a notice of its proposed general rate schedule changes in the next general customer billing, if within sixty (60) days following the filing of the application, or by a separate mailing. **Will be done.**

2.5 ITEMS TO BE INCLUDED IN THE FILING
The following materials shall be included in or shall accompany the filing:
(a) Rate Schedules; Terms and Conditions. The current and proposed rate schedules and the terms and conditions under which the utility provides services and/or makes non-tariffed charges. **Enclosed with filing.**
(b) Complete Direct Case. An original and nine (9) copies of the applicant's complete direct case in support of the rates applied for, which shall be in the form of prepared written testimony and exhibits. **DGB testimony.**

(c) Additional Documents. Two (2) copies of each of the following:
(1) Annual Report to the Commission for the last two (2) years, if reports have not been previously filed with the Commission. **Previously Filed.**
(2) Federal Energy Regulatory Commission or Federal Communications Commission annual reports for the last two (2) years, where applicable, if not previously filed with the Commission, and any correspondence or written comments in connection with these reports. **Not applicable.**
(3) The latest Federal Energy Regulatory Commission or Federal Communications Commission audit report (including management letter) and any written response to the report or management comments. Un-resolved or outstanding matters should be highlighted. **Not applicable.**
(4) Securities and Exchange Commission Annual 10-K reports filed for the last two (2) years and any Quarterly 10-Q reports filed for the period(s) subsequent to the latest 10-K report. **Not applicable.**
(5) Any prospectus issued during the last two (2) years. **Not applicable.**
(6) Annual reports to stockholders for the last three (3) years. **Not applicable.**
(7) Statement reconciling any significant differences between items shown in the filing and items in any of the above reports. **See Schedules DGB-3, DGB - 5 and DGB-6.**
If such documents have been provided to the Commission in a prior proceeding within twelve (12) months of the filing, additional copies need not be filed unless requested by the Commission or any party. **Not applicable.**
(d) Service of Documents. A complete set of the documents filed pursuant to these rules shall be served upon the Attorney General at the time of filing with the Commission. **Done**
(e) Index. The applicant shall present an index outlining and identifying the responses to the information filed pursuant to Part Two, Sections 2.4 through 2.10, as they apply to the applicant. The applicant shall indicate whether any specific item is not applicable (see Appendix C). **This document is the index**.

2.6 TEST YEAR AND RATE YEAR FILING
(a) Test Year. The filing shall present cost of service and rate base schedules for a test year period. The test year constitutes a historic year of actual data for a period ending within nine (9) months of the filing date. The test year may be for such other period as the Commission may allow. **See Schedules DGB-1, DGB -2, DGB -3 and DGB-4.**
(b) Rate Year. The rate year is the twelve-month period for which new rates are designed to recover the proposed cost of service. The rate year period shall be the filed test year or such other yearly period which commences no later than six (6) eight (8) months after the proposed effective date of the new tariffs. **See Schedules DGB-7, 8 and 9.**
(c) Adjustments to the Test Year. Where a rate year is filed for a period different from the test year, supporting schedules or workpapers shall be filed to disclose the manner in which the rate year amounts were calculated. The adjustments to the test year shall be fully explained in written testimony, and the source of the data in support of the adjustments shall be presented, or disclosed, as

appropriate. **See Schedules DGB-10 through DGB-12.**

(1) Normalization Adjustments. These adjustments shall be made to the test year to present a reasonable/normal amount for one full year of operations. The test year must be normalized to reflect expected results for a typical future year. All items of unusual magnitude which occurred during the test year, but which are not expected to recur to a significant degree beyond the test year, should be adjusted to reflect what is reasonably to be expected in the future. Correspondingly, adjustments should be made to reflect items that are fixed, determinable, and likely to occur in the future, but did not occur to a significant degree during the test year. **See Schedules DGB-1, DGB -2 and DGB-3.**
(2) Proforma Adjustments. These adjustments serve to walk-up the normalized test year amounts to the balances presented for the rate year. **See Schedules DGB -8 and DGB -9 and supporting Schedules DGB -10 through DGB -12.**
(3) Accounting Change Adjustments. Any change in the manner of recording accounting data on the company's books shall be explained and the financial impact shown. **None.**
(4) Inflationary adjustments. These adjustments are based upon projected cost increases, e.g. Consumer Price Index changes. **None.**

2.7 ATTESTATION OF FINANCIAL DATA
The financial data shall be accompanied by a statement attesting to the accuracy of the financial data presented in the rate base, cost of service and other financial statements; that such data purports to reflect the books of the company, and the results of operations; and that all differences between the books and the test year data, and any changes in the manner of recording an item on the company's books during the test year, have been expressly noted. This attestation shall be signed by the chief financial officer or a person duly authorized by such financial officer. **See attestation of Stephen Antaya, President.**

2.8 SUPPORTING INFORMATION AND WORKPAPERS TO BE FILED BY INVESTOR-OWNED UTILITIES
In addition to the materials required by Rule 2.5, any utility that is a private or publicly-held investor-owned entity (as opposed to a municipal or quasi-public entity that is a not-for-profit organization), is required to file the following:
(a) Rate base schedules for the test year period and for the proposed rate year. The test year shall reflect an average rate base based upon a monthly averaging of balances, or beginning and end of year averages where such amounts are not significant in relation to the total rate base (less than 2% of rate base). **See Schedule DGB -11**
(b) Cost of service schedules for the test year and for the proposed rate year. **See Schedules DGB -7 through DGB -12 for the rate year and Schedules DGB 1-6 for the test year.**
(c) The capitalization of the utility for the following periods:

(1) the test year, either average balances or end of test year balances; **See Schedule DGB - 12.**
(2) the actual capitalization of the utility for the latest date available prior to filing; **See Schedule DGB-12.**
(3) the capital structure utilized by the company for the determination of new rates. If this differs from the actual capital structure data, the proforma changes are to be fully explained and supported. **See DGB Testimony pages 24 through 26 and DGB-12.**
(d) Workpapers supporting any claim for an allowance for working capital. **Working Capital not Requested.**
(e) Workpapers supporting allocations of rate base and cost of service amounts among jurisdictions (intra/inter-state) or entities operated from or in association with the utility. **Not applicable.**
(f) Workpapers detailing additions to or retirements from plant and depreciation accounts where proforma amounts differ from the test year. Detail data in support of depreciation charges is required, including asset lives, salvage values/costs, etc. for major account categories. **See DGB Testimony page 9 and Schedules DGB-11.**
(g) An analysis of material and supply inventory balances included in rate base for test year and rate year periods. Gas companies should provide monthly inventory figures for the test year for gas inventories. **Not applicable.**
(h) Workpapers detailing the test year and rate year revenues by source, tariff, rate class, etc. The sales volumes/quantities and customer counts by rate class shall be presented. The basis/calculation for rate year sales volumes and customer counts is to be provided. The total rate year revenues must be supported by a billing analysis utilizing the above data and the proposed rates. **See Schedule DGB-1a, and Schedule DGB-17.**
(i) For each rate class, the effect of the proposed rate changes shall be presented in a comparative billing format (current and proposed) for typical (or varying) usage levels. A copy or sample of the utility's actual billing statement shall be presented. **See DGB Testimony pg 13 – Ratepayer impact.**
(j) An analysis of revenues and associated expenses for the test year pertaining to adjustment clauses (fuel, purchased power, gas or other). All appropriate data should be disclosed, including refund information, total adjustment clause revenues, gross receipts tax payments, etc. The difference between adjustment clause revenues and recoverable expense for the test year must be shown. In general, revenues and expenses relating to adjustment clauses will not be reflected in the cost of service, except for that portion which is to be included in the firm/base rates of the utility. **See Schedules DGB- 4.**
(k) A calculation of the test year and rate year federal income tax amounts. For the test year, present a reconciliation of book and taxable income as required and filed in the Annual Report to the Commission. **See Schedule DGB-12.**
(l) A calculation of the test year and rate year deferred federal income tax amounts. Indicate which book/timing differences are specifically provided for in calculating the rate year deferred federal income taxes. Show and explain the treatment for any changes in deferred federal income tax balances as a result of any

change in the federal tax laws to include (but not limited to) excess deferred taxes created by a reduction in the federal income tax rates. **See supporting Schedule "Item 2.8 (l) Deferred Federal Income Tax" attached to this index.**

(m) A description of the treatment of investment tax credits and any elections made under the Internal Revenue Code. **Not Applicable.**

(n) If the company files a consolidated tax return, show the estimated rate year tax savings resulting from the filing of a consolidated return. Explain fully the method of computing the tax savings. **Not Applicable.**

(o) A calculation of the rate year tax expense for the Rhode Island Gross Receipts tax. **See DGB Testimony page 5 and Schedule DGB-7.**

(p) A calculation and explanation of the method used to calculate the rate year municipal tax expense (by city/town, if applicable). Also, show the municipal tax expense (by city/town) for the prior three (3) years. **Not Applicable.**

(q) Show the number of employees at beginning and end of test year and the dollar amount of overtime paid during the test year and the previous two (2) years. Indicate the number of employees and the amount of overtime provided for in the cost of service for the rate year. **See supporting Schedule "Item 2.8 (q) Employee Counts and Overtime" attached to this index.**

(r) Present a summary of transactions with affiliated companies, officers, and stockholders which occurred during the test year. To be included are the following: billings to/from; loans to/from; sales/purchases of goods, services or property; expense allocations among affiliates; receivables to/from affiliates and others. Provide beginning and end of test year amounts owed and the latest balance(s) prior to the filing. **See supporting Schedule "Item 2.8 (r) Related Parties" attached to this index.**

(s) The following statements or financial data are to be provided when the test year does not coincide with the latest fiscal year shown in the annual report provided in the filing:

(1) a balance sheet as of the end of the test year; **See Schedule DGB-5.**

(2) an income statement for the test year; **See Schedule DGB-3.**

(3) a statement of changes in retained earnings for the test year. **See Schedule DGB-6.**

(t) If utility assets are pledged as security on loans, notes, or any other form of debt instrument, full disclosure shall be made as to: description or identification of assets pledged; description/identification of the debt instruments; outstanding debt balance(s); disposition of debt proceeds; any default or impending default under the terms of any loan provisions; and any other pertinent information. **See Schedule DGB-12**

(u) A summary of expenses incurred and projected to be incurred related to the instant rate case filing, and a schedule showing any unamortized amounts from prior rate filings. This schedule shall reconcile the total amount of expense allowed in the last order, the recovery (or amortization) of expense through the test year, and the projected balance of any unrecovered (unamortized) amount at the beginning of the rate year. **See DGB Testimony pg 8.**

(v) The utility shall present information for the preceding five (5) years disclosing the following data, as appropriate for the utility:

(1) unaccounted for water; **Not Applicable.**

(2) loss on transmission of electricity or gas; **Not Applicable**

(3) the utility's own use of water, electricity, or gas. Not Applicable
(w) A summary of the status of compliance and reporting required by prior Commission orders. Not Applicable.

Supporting Schedule 2.8 (I)
Deferred Taxes

Deferred Federal Income Tax
A&R Marine Corp.
Test Year

	Current 2015	Long Term 2016+	
Depreciation (Asset)	$ -	$ -	$ -
Depreciation (Liab)	91,878.43	(286,593.20)	(194,714.77)
NOL	574,558.11	-	574,558.11
Def. Reg. Asset (Rate Case)	-	-	-
	$ 666,436.54	$ (286,593.20)	$ 379,843.34

TAX (34%)

Depreciation (Asset)	$ -	$ -	$ -
Depreciation (Liab)	31,238.67	(97,441.69)	(66,203.02)
NOL	195,349.76	-	195,349.76
	-	-	
Loan Amortization	-	-	-
	-	-	-
Deferred Regulatory Asset	-	-	-
	-	-	-
Deferred Barge Removal	-	-	-
	$ 226,588.42	$ (97,441.69)	$ 129,146.74

Deferred Asset	$ 195,349.76	$ -	$ 195,349.76
Deferred Liability	31,238.67	(97,441.69)	(66,203.02)
	$ 226,588.42	$ (97,441.69)	$ 129,146.74

Deferred Federal Income Tax
Interstate Navigation Company
Interim Year

	Current 2016	Long Term 2017+	
Depreciation (Asset)	$ -	$ -	$ -
Depreciation (Liab)	91,585.49	(379,504.36)	(287,918.87)
NOL	899,818.84	-	899,818.84
Def. Reg. Asset (Rate Case)	-	-	-
	$ 991,404.33	$ (379,504.36)	$ 611,899.97

TAX (34%)

Depreciation (Asset)	$ -	$ -	$ -
Depreciation (Liab)	31,139.07	(129,031.48)	(97,892.42)
NOL	305,938.41	-	305,938.41
	-	-	
Loan Amortization	-	-	-
	-	-	-
Deferred Regulatory Asset	-	-	-
	-	-	-
Deferred Barge Removal	-	-	-
	$ 337,077.47	$ (129,031.48)	$ 208,045.99

Deferred Asset	$ 305,938.41	$ -	$ 305,938.41
Deferred Liability	31,139.07	(129,031.48)	(97,892.42)
	$ 337,077.47	$ (129,031.48)	$ 208,045.99

Deferred Federal Income Tax
Interstate Navigation Company
Rate Year

	Current 2017	Long Term 2018+	
Depreciation (Asset)	$ -	$ -	$ -
Depreciation (Liab)	62,405.87	(441,910.13)	(379,504.26)
NOL	793,452.33	-	793,452.33
Def. Reg. Asset (Rate Case)	30,000.00	30,000.00	60,000.00
	$ 885,858.20	$ (411,910.13)	$ 473,948.07

TAX (34%)

Depreciation (Asset)	$ -	$ -	$ -
Depreciation (Liab)	21,218.00	(150,249.44)	(129,031.45)
NOL	269,773.79	-	269,773.79
	-	-	
Loan Amortization	-	-	-
	-	-	-
Deferred Regulatory Asset	4,500.00	4,500.00	9,000.00
	-	-	-
Deferred Barge Removal	-	-	-
	$ 295,491.79	$ (145,749.44)	$ 149,742.34

Deferred Asset	$ 269,773.79	$ -	$ 269,773.79
Deferred Liability	25,718.00	(145,749.44)	(120,031.45)
	$ 295,491.79	$ (145,749.44)	$ 149,742.34

Employee Counts and Overtime
A&R Marine Corp.

Number of employees at the beginning of the Test Year	11
Number of employees at the end of the Test Year	13
Number of employees in the Rate Year	13

Overtime for the last three years

	Cost	Hours
FYE 2013	N/A	N/A
FYE 2014 (Started operations September 2014)	$ -	0
FYE 2014 (YTD September 2015)	$ 561.00	26
Overtime in the rate year	$ 561.00	26

Related Party Transactions
A&R Marine Corp.

A&R has the following related party transactions:

	Test Year Expense	Rate Year Expense
Vessel rental		
A&R Marine Construction	$ 895	$ 895
Total Related Party Expense	$ 895	$ 895

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
PUBLIC UTILITIES COMMISSION

IN RE: A & R MARINE CORP., d/b/a PRUDENCE & BAY ISLANDS TRANSPORT	: :	DOCKET No.: _____

PROPOSED NOTICE OF FILING

NOTICE OF FILING

A & R Marine Corp., d/b/a Prudence & Bay Islands Transport (A & R) hereby gives notice that on November __, 2015, A & R filed with the Rhode Island Public Utilities Commission (the "Commission") new rates and schedules designed to increase revenues by $564,409 (Docket No. _____). The impact of the proposal as currently filed is an increase of 96.50%.

As filed, the customer impact for certain rate classes between Bristol and Prudence Island would be as follows:

	Current Rates	Proposed Rates	Dollar Increase/ Decrease
Adult One Way	$ 2.85	$ 5.75	$ 2.90
Adult Round Trip	$ 5.70	$11.50	$ 5.80
Children One Way	$ 1.00	$ 2.00	$ 1.00
Children Round Trip	$ 2.00	$ 4.00	$ 2.00
Bicycles	$ 0.55	$ 1.10	$ 0.55
Cars, Pick-up Trucks, Vans (one-way)	$15.50	$31.35	$15.85
Cars, Pick-up Trucks, Vans (round-trip)	$31.00	$62.70	$31.70

The new rates are proposed to take effect thirty (30) days from the filing date. However, the Commission can suspend the effective date of the proposed rates and no rate change will take effect until the Commission has conducted a full investigation of the proposal. The Commission will publish a notice of the hearing dates when they are scheduled. At that time, ratepayers may comment on the proposal.

A copy of the filing is available at the offices of A & R's attorney, Michael R. McElroy, 21 Dryden Lane, P.O. Box 6721, Providence, RI 02940-6721, and at the Public Utilities Commission, 89 Jefferson Boulevard, Warwick, RI 02888, and may be examined by the public during business hours. This notice is given pursuant to the Commission's Rules of Practice and Procedure.

A & R Marine Corp., d/b/a
Prudence & Bay Islands Transport