

Division of Public Utilities and Carriers
Interstate Navigation Company Application to Change Rates
Docket 4373
Second Data Request of the Division to Interstate

January 4, 2013

1. Referring to the Annual Report, Page 5, please provide an itemization of the Intangible Assets (Net) as of May 31, 2012.
2. Referring to the Annual Report, Page 5, please explain what the Accounts Receivable represent.
3. Referring to the Annual Report, Page 5a, please explain what the Accrued Pension as of May 31, 2012 represents and why this liability exists if the Company funds its pension costs as they are recognized.
4. Referring to the Annual Report, Page 5a, please explain what the Unearned Revenue as of May 31, 2012 represents.
5. Referring to the response to Division Data Request 1-2, please provide all assumptions and calculations supporting the crew expense of \$7,735 per week.
6. Referring to the response to Division Data Request 1-2, please provide all assumptions and calculations supporting the fuel usage of 97,020 gallons.
7. How many gallons of fuel did the Athena use in the 2012 fiscal year?
8. Referring to the response to Division Data Request 1-2, why does the fuel expense reflect a price of \$3.89 per gallon, rather than \$3.00 per gallon, given that the Newport High Speed Ferry is included with traditional ferry operations?
9. Referring to the response to Division Data Request 1-6, what does the credit of \$20,033 represent, and what is the basis of the amount?
10. Referring to the response to Division Data Request 1-6, please provide documentation for the monthly Conn. Health expense of \$5,199.83.
11. Referring to the FY 2014 Depreciation Lapse schedule, page 5 of 6, why is the Sunflower building site being depreciated?
12. Referring to the FY 2014 Depreciation Lapse schedule, page 5 of 6, why is the "Bulkhead BI" not fully depreciated as of May 31, 2012, given that the acquisition date was 6/1/1991 and the depreciation life is 10 years?

13. Referring to the response to Division Data Request 1-11, please provide the actual advertising expense for each month from June 2012 until the most recent month available.
14. Referring to the response to Division Data Request 1-20, please reconcile the purchase price of \$221,764 with the \$289,708 shown on the FY 2014 Depreciation Lapse schedule, page 5 of 6 for the Sunflower building site.
15. Referring to the response to Division Data Request 1-25, please explain how the deferred tax balances were developed, given that Deferred Income Tax balance as of May 31, 2012 was \$396,322. The response should include supporting workpapers.
16. Referring to the response to Division Data Request 1-9, please provide the basis for the 15% allocation factor. The response should include all supporting workpapers and calculations.
17. Referring to the response to Division Data Request 1-13, please reconcile the difference between the two amounts noted in the request to the fuel expense of \$81,932 for MV Nelseco on Schedule DGB-4, Page 2.
18. Referring to the response to Division Data Request 1-13, how many gallons of fuel did the MV Nelseco burn in Fiscal Year 2012?
19. Referring to the response to Division Data Request 1-13, please provide the workpapers supporting the exclusion of the Nelseco fuel expense from the fuel expense on the bottom half of Schedule DGB-3.
20. Referring to the response to Division Data Request 1-18, please provide available documentation supporting the costs incurred to date.