

# Schacht & McElroy

Michael R. McElroy  
Leah J. Donaldson

Attorneys at Law

Michael@McElroyLawOffice.com  
Leah@McElroyLawOffice.com

Members of the Rhode Island  
and Massachusetts Bars

21 Dryden Lane  
Post Office Box 6721  
Providence, RI 02940-6721

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

December 15, 2015

Luly Massaro, Clerk  
Division of Public Utilities and Carriers  
89 Jefferson Boulevard  
Warwick, RI 02888

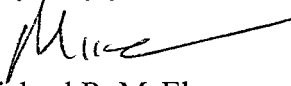
Re: A & R Marine Corp., d/b/a Prudence Bay Islands Transport  
Rate Change Application – Docket No. 4586

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 & R's Responses to the 1<sup>st</sup> set of data requests from the Division of Public Utilities and Carriers.

Very truly yours,



Michael R. McElroy

MRMc:tmg

cc: Christy Hetherington, Esq.  
Andrew M. Teitz, Esq.  
Kevin P. Gavin, Esq.  
Stephen Antaya  
David Bebyn, CPA  
Service List

**A&R Marine Corp. – Docket No. 4586 - General Rate Filing**  
**Updated 11/24/15**

<b>Name/Address</b>	<b>E-mail Address</b>	<b>Phone</b>
<b>A&amp;R Marine Corp.:</b> Michael McElroy, Esq. Schacht & McElroy PO Box 6721 Providence RI 02940-6721	<a href="mailto:Michael@McElroyLawOffice.com">Michael@McElroyLawOffice.com</a> ;	401-351-4100
David Bebyn	<a href="mailto:dbebyn@beconsulting.biz">dbebyn@beconsulting.biz</a> ;	
Stephen Antaya	<a href="mailto:stephena@antaya.com">stephena@antaya.com</a> ;	
Daniel Antaya	<a href="mailto:danant22@my.uri.edu">danant22@my.uri.edu</a> ;	
<b>Division of Public Utilities &amp; Carriers:</b> Christy Hetherington, Esq. Dept. of Attorney General 150 South Main St. Providence, RI 02903	<a href="mailto:CHetherington@riag.ri.gov">CHetherington@riag.ri.gov</a> ;	401-222-2424
	<a href="mailto:Jmunoz@riag.ri.gov">Jmunoz@riag.ri.gov</a> ;	
	<a href="mailto:dmacrae@riag.ri.gov">dmacrae@riag.ri.gov</a> ;	
John Spirito, Esq. John Bell Steve Scialabba	<a href="mailto:john.spirito@dpuc.ri.gov">john.spirito@dpuc.ri.gov</a> ;	
	<a href="mailto:john.bell@dpuc.ri.gov">john.bell@dpuc.ri.gov</a> ;	
	<a href="mailto:steve.scialabba@dpuc.ri.gov">steve.scialabba@dpuc.ri.gov</a> ;	
David Effron Berkshire Consulting 12 Pond Path North Hampton, NH 03862-2243	<a href="mailto:Djeffron@aol.com">Djeffron@aol.com</a> ;	603-964-6526
<b>File original &amp; 9 copies w/:</b> Luly E. Massaro, Commission Clerk Public Utilities Commission 89 Jefferson Boulevard Warwick, RI 02888	<a href="mailto:Luly.massaro@puc.ri.gov">Luly.massaro@puc.ri.gov</a> ;	401-780-2107
	<a href="mailto:Cynthia.WilsonFrias@puc.ri.gov">Cynthia.WilsonFrias@puc.ri.gov</a> ;	
	<a href="mailto:Alan.nault@puc.ri.gov">Alan.nault@puc.ri.gov</a> ;	
Kevin P. Gavin, Esq. Portsmouth Town Solicitor	<a href="mailto:KPgavin@aol.com">KPgavin@aol.com</a> ;	
Andrew M. Teitz, Esq. Bristol Assistant Town Solicitor	<a href="mailto:andyteitz@utrlaw.com">andyteitz@utrlaw.com</a> ;	
Terry Tierney, Esq.	<a href="mailto:Tierneylaw@yahoo.com">Tierneylaw@yahoo.com</a> ;	
Michael Sheehan	<a href="mailto:mike@michaelsheehan.com">mike@michaelsheehan.com</a> ;	

**Division of Public Utilities and Carriers  
to A&R Marine Corp Initial Rate Filing  
November 25, 2015 First Set of Data Request of the Division to A&R Marine Corp**

December 15, 2015

1. Please provide all workpapers supporting Schedules DGB-1 through DGB-13.

**RESPONSE:**

**A copy of all my schedules (workpapers) in Excel format with all formulas intact was previously provided to the service list with the response to Commission Data Request 1.**

**Prepared by David G Bebyn CPA**

**Division of Public Utilities and Carriers  
to A&R Marine Corp Initial Rate Filing  
November 25, 2015 First Set of Data Request of the Division to A&R Marine Corp**

December 15, 2015

2. Referring to Schedule DGB-1a, please provide documentation supporting the test year ridership statistics for passengers and vehicles. The response should show the statistics by month to the extent available.

**RESPONSE:**

**See Attached.**

**Prepared by David G Bebyn CPA**

Revenue Summary - Passengers  
A&R Marine Corp

	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Total
<b>Total Usage: (Oneway Trips)</b>													
Adults	2,749	1,941	1,226	993	597	1,038	2,196	3,912	4,469	8,382	8,176	4,881	40,550
Adults Comm 10 Book	441	310	339	215	145	150	205	327	430	562	428	420	3,972
Adults Comm 20 Book	925	721	700	583	525	805	816	743	853	1,083	1,103	1,056	9,893
	4,115	2,972	2,265	1,781	1,267	1,993	3,217	4,982	5,752	10,007	9,707	6,357	54,415
Children	277	263	12	129	84	129	291	422	498	1,132	1,267	583	5,087
Adults	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.85
Adult Fuel Surcharge	1.05	1.05	0.80	0.65	0.05	1.30	1.00	0.45	0.65	0.20	0.20	0.20	0.20
Adults Comm 10 Book	1.85	1.85	1.85	1.85	1.85	1.85	1.85	1.85	1.85	1.85	1.85	1.85	1.85
Adults Comm 20 Book	*	*	*	*	*	*	*	*	*	*	*	*	*
Adults Comm 10 Book Surch	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75
Adults Comm 20 Book Surch	*	*	*	*	*	*	*	*	*	*	*	*	*
Children	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Children Fuel Surcharge	1.05	1.05	0.80	0.65	0.05	1.30	1.00	0.45	0.65	0.20	0.20	0.20	0.20
<b>Revenue Totals:</b>													
Adults	\$ 7,835	\$ 5,532	\$ 3,494	\$ 2,802	\$ 1,701	\$ 2,958	\$ 6,259	\$ 11,149	\$ 12,737	\$ 23,889	\$ 23,302	\$ 13,911	\$ 115,567.50
Adult-Surcharge	\$ 2,886	\$ 1,553	\$ 3,065	\$ 2,654	\$ 30	\$ 1,349	\$ 2,196	\$ 1,760	\$ 2,905	\$ 1,876	\$ 1,635	\$ 976	\$ 22,686.65
Total Adult Revenue	\$ 10,721	\$ 7,085	\$ 6,559	\$ 5,456	\$ 1,731	\$ 4,308	\$ 8,455	\$ 12,910	\$ 15,642	\$ 25,565	\$ 24,937	\$ 14,887	\$ 138,254.15
Adults Comm 10 Book	\$ 816	\$ 574	\$ 627	\$ 398	\$ 268	\$ 278	\$ 379	\$ 605	\$ 796	\$ 1,040	\$ 792	\$ 777	\$ 7,348.20
Adults Comm 20 Book	\$ 463	\$ 306	\$ 472	\$ 540	\$ 392	\$ 254	\$ 175	\$ 311	\$ 205	\$ 320	\$ 86	\$ 84	\$ 3,606.40
Total Comm 10 Revenue	\$ 1,279	\$ 879	\$ 1,099	\$ 938	\$ 660	\$ 531	\$ 554	\$ 916	\$ 1,001	\$ 1,360	\$ 877	\$ 861	\$ 10,954.60
Adults Comm 20 Book	\$ 1,619	\$ 1,262	\$ 1,225	\$ 1,020	\$ 919	\$ 1,409	\$ 1,428	\$ 1,300	\$ 1,493	\$ 1,860	\$ 1,930	\$ 1,848	\$ 17,312.75
Adults Comm 20 Book Surch	\$ 971	\$ 738	\$ 829	\$ 1,458	\$ 1,292	\$ 79	\$ 987	\$ 628	\$ 412	\$ 607	\$ 221	\$ 211	\$ 8,431.40
Total Comm 20 Revenue	\$ 2,590	\$ 1,999	\$ 2,054	\$ 2,478	\$ 2,211	\$ 1,488	\$ 2,415	\$ 1,928	\$ 1,905	\$ 2,468	\$ 2,151	\$ 2,059	\$ 25,744.15
Children	\$ 277	\$ 263	\$ 12	\$ 129	\$ 84	\$ 129	\$ 291	\$ 422	\$ 498	\$ 1,132	\$ 1,267	\$ 583	\$ 5,087.00
Children Fuel Surcharge	\$ 291	\$ 210	\$ 30	\$ 348	\$ 4	\$ 168	\$ 291	\$ 190	\$ 324	\$ 226	\$ 253	\$ 117	\$ 2,452.45
Total Children Revenue	\$ 568	\$ 473	\$ 42	\$ 477	\$ 88	\$ 297	\$ 582	\$ 612	\$ 822	\$ 1,358	\$ 1,520	\$ 700	\$ 7,539.45
Passenger	\$ 10,546	\$ 7,630	\$ 5,358	\$ 4,349	\$ 2,972	\$ 4,774	\$ 8,357	\$ 13,476	\$ 15,523	\$ 27,921	\$ 27,291	\$ 17,119	\$ 145,315.45
Passenger Surcharge	\$ 4,612	\$ 2,807	\$ 4,395	\$ 5,000	\$ 1,717	\$ 1,850	\$ 3,648	\$ 2,889	\$ 3,846	\$ 2,830	\$ 2,195	\$ 1,388	\$ 37,176.90
	\$ 15,158	\$ 10,437	\$ 9,754	\$ 9,348	\$ 4,690	\$ 6,624	\$ 12,005	\$ 16,365	\$ 19,369	\$ 30,751	\$ 29,485	\$ 18,507	\$ 182,492

Revenue Summary - Vehicles  
A&R Marine Corp

	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Total
<b>Total Usage: (One-way Trips)</b>													
Cars	264	187	258	270	176	273	510	758	939	1,709	1,527	933	7,804
Cars-Comm	202	276	226	199	175	284	389	501	549	594	573	493	4,461
Trucks (under 1 ton)	772	871	454	409	275	446	657	917	935	1,087	1,067	888	8,778
Trucks (1 ton)	19	25	19	11	8	6	21	28	19	35	26	29	246
Trucks (2-3 tons)	6	-	14	4	-	2	5	2	3	6	2	-	44
Trucks (4-5 tons)	2	5	2	-	10	8	34	46	31	28	29	44	239
Trucks (5-10 tons)	3	12	14	20	6	6	19	19	27	10	19	15	160
Trucks (10-20 tons)	10	36	26	28	10	32	27	41	63	33	45	44	395
Trucks (20-30 Tons)	8	14	28	14	3	10	14	32	23	43	35	34	258
	<b>1,286</b>	<b>1,426</b>	<b>1,041</b>	<b>955</b>	<b>663</b>	<b>1,067</b>	<b>1,666</b>	<b>2,344</b>	<b>2,589</b>	<b>3,545</b>	<b>3,323</b>	<b>2,480</b>	<b>22,385</b>

Rates: One Way

Cars	\$ 15.50	\$ 15.50	\$ 15.50	\$ 15.50	\$ 15.50	\$ 15.50	\$ 15.50	\$ 15.50	\$ 15.50	\$ 15.50	\$ 15.50	\$ 15.50	\$ 15.50
Cars-Comm	\$ 12.50	\$ 12.50	\$ 12.50	\$ 12.50	\$ 12.50	\$ 12.50	\$ 12.50	\$ 12.50	\$ 12.50	\$ 12.50	\$ 12.50	\$ 12.50	\$ 12.50
Trucks (under 1 ton)	\$ 15.50	\$ 15.50	\$ 15.50	\$ 15.50	\$ 15.50	\$ 15.50	\$ 15.50	\$ 15.50	\$ 15.50	\$ 15.50	\$ 15.50	\$ 15.50	\$ 15.50
Trucks (1 ton)	\$ 21.50	\$ 21.50	\$ 21.50	\$ 21.50	\$ 21.50	\$ 21.50	\$ 21.50	\$ 21.50	\$ 21.50	\$ 21.50	\$ 21.50	\$ 21.50	\$ 21.50
Trucks (2-3 tons)	\$ 34.00	\$ 34.00	\$ 34.00	\$ 34.00	\$ 34.00	\$ 34.00	\$ 34.00	\$ 34.00	\$ 34.00	\$ 34.00	\$ 34.00	\$ 34.00	\$ 34.00
Trucks (4-5 tons)	\$ 37.50	\$ 37.50	\$ 37.50	\$ 37.50	\$ 37.50	\$ 37.50	\$ 37.50	\$ 37.50	\$ 37.50	\$ 37.50	\$ 37.50	\$ 37.50	\$ 37.50
(5-10 tons) Utility Trucks	\$ 62.00	\$ 62.00	\$ 62.00	\$ 62.00	\$ 62.00	\$ 62.00	\$ 62.00	\$ 62.00	\$ 62.00	\$ 62.00	\$ 62.00	\$ 62.00	\$ 62.00
(10-20 tons) Oil Trucks	\$ 77.50	\$ 77.50	\$ 77.50	\$ 77.50	\$ 77.50	\$ 77.50	\$ 77.50	\$ 77.50	\$ 77.50	\$ 77.50	\$ 77.50	\$ 77.50	\$ 77.50
(20-30 Tons) Trash	\$ 124.00	\$ 124.00	\$ 124.00	\$ 124.00	\$ 124.00	\$ 124.00	\$ 124.00	\$ 124.00	\$ 124.00	\$ 124.00	\$ 124.00	\$ 124.00	\$ 124.00
Fuel Surcharge	\$ 1.05	\$ 0.80	\$ 2.50	\$ 2.70	\$ 0.05	\$ 1.30	\$ 1.00	\$ 0.45	\$ 0.65	\$ 0.20	\$ 0.20	\$ 0.20	\$ 0.20
Fuel Surcharge -Comm													

Revenue

Cars	\$ 4,092	\$ 2,899	\$ 3,999	\$ 4,185	\$ 2,728	\$ 4,232	\$ 7,905	\$ 11,749	\$ 14,555	\$ 26,490	\$ 23,669	\$ 14,462	\$ 120,962
Cars-Comm	\$ 2,525	\$ 3,450	\$ 2,825	\$ 2,488	\$ 2,188	\$ 3,550	\$ 4,863	\$ 6,263	\$ 6,893	\$ 7,425	\$ 7,163	\$ 6,163	\$ 55,763
Trucks (under 1 ton)	\$ 11,966	\$ 13,501	\$ 7,037	\$ 6,340	\$ 4,263	\$ 6,913	\$ 10,184	\$ 14,214	\$ 14,493	\$ 16,849	\$ 16,539	\$ 13,764	\$ 136,059
Trucks (1 ton)	\$ 409	\$ 538	\$ 409	\$ 237	\$ 172	\$ 129	\$ 452	\$ 602	\$ 409	\$ 753	\$ 559	\$ 624	\$ 5,289
Trucks (2-3 tons)	\$ 204	\$ -	\$ 476	\$ 136	\$ -	\$ 68	\$ 170	\$ 68	\$ 102	\$ 204	\$ 68	\$ -	\$ 1,496
Trucks (4-5 tons)	\$ 75	\$ 188	\$ 75	\$ -	\$ 375	\$ 300	\$ 1,275	\$ 1,725	\$ 1,163	\$ 1,050	\$ 1,088	\$ 1,650	\$ 8,963
(5-10 tons) Utility Trucks	\$ 186	\$ 744	\$ 868	\$ 1,240	\$ 372	\$ 372	\$ 558	\$ 1,178	\$ 1,674	\$ 620	\$ 1,178	\$ 930	\$ 9,920
(10-20 tons) Oil Trucks	\$ 775	\$ 2,790	\$ 2,015	\$ 2,170	\$ 775	\$ 2,480	\$ 2,093	\$ 3,178	\$ 4,883	\$ 2,558	\$ 3,488	\$ 3,410	\$ 30,613
(20-30 Tons) Trash	\$ 992	\$ 1,736	\$ 3,472	\$ 1,736	\$ 372	\$ 1,240	\$ 1,736	\$ 3,968	\$ 2,852	\$ 5,332	\$ 4,340	\$ 4,216	\$ 31,992
	\$ 21,224	\$ 25,844	\$ 21,176	\$ 18,531	\$ 11,244	\$ 19,284	\$ 29,234	\$ 42,944	\$ 46,991	\$ 61,279	\$ 58,090	\$ 45,218	\$ 401,056

Surcharge

Cars	\$ 277	\$ 150	\$ 645	\$ 729	\$ 9	\$ 355	\$ 510	\$ 341	\$ 610	\$ 342	\$ 305	\$ 187	\$ 4,460
Cars-Comm Surcharge	\$ 212	\$ 290	\$ 203	\$ 202	\$ 438	\$ 574	\$ 293	\$ 538	\$ 317	\$ 340	\$ 192	\$ 99	\$ 3,696
Trucks (under 1 ton)	\$ 811	\$ 697	\$ 1,195	\$ 1,104	\$ 14	\$ 580	\$ 657	\$ 413	\$ 608	\$ 217	\$ 213	\$ 178	\$ 6,626
Trucks (1 ton)	\$ 20	\$ 20	\$ 48	\$ 30	\$ 0	\$ 8	\$ 21	\$ 13	\$ 12	\$ 7	\$ 5	\$ 6	\$ 189
Trucks (2-3 tons)	\$ 6	\$ -	\$ 35	\$ 11	\$ -	\$ 3	\$ 5	\$ 5	\$ 1	\$ 1	\$ 0	\$ -	\$ 64
Trucks (4-5 tons)	\$ 2	\$ 4	\$ 5	\$ -	\$ 1	\$ 10	\$ 34	\$ 21	\$ 20	\$ 6	\$ 6	\$ 9	\$ 117
(5-10 tons) Utility Trucks	\$ 3	\$ 10	\$ 35	\$ 54	\$ 0	\$ 8	\$ 9	\$ 9	\$ 18	\$ 2	\$ 4	\$ 3	\$ 154
(10-20 tons) Oil Trucks	\$ 11	\$ 29	\$ 65	\$ 76	\$ 1	\$ 42	\$ 27	\$ 18	\$ 41	\$ 7	\$ 9	\$ 9	\$ 333
(20-30 Tons) Trash	\$ 1,554	\$ 1,419	\$ 2,735	\$ 2,742	\$ 471	\$ 1,948	\$ 1,945	\$ 1,578	\$ 1,985	\$ 1,040	\$ 850	\$ 588	\$ 18,856

22,777.50 27,263.40 23,910.55 21,272.90 11,714.50 21,231.90 31,179.20 44,521.80 48,975.80 62,319.10 58,939.10 45,805.30 419,911.05

	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Total
Trailer	\$ -	\$ 25	\$ -	\$ 94	\$ 38	\$ 44	\$ 112	\$ 234	\$ 194	\$ 56	\$ 81	\$ 62	\$ 937
Freight	\$ 298	\$ 167	\$ 288	\$ 177	\$ 177	\$ 162	\$ 264	\$ 254	\$ 287	\$ 377	\$ 711	\$ 570	\$ 3,733
Bike	\$ 14	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ 10	\$ 30	\$ 50	\$ 143	\$ 183	\$ 105	\$ 538
Motorcycle	\$ 19	\$ 15	\$ 8	\$ -	\$ -	\$ -	\$ 11	\$ 53	\$ 53	\$ 220	\$ 263	\$ 161	\$ 749
	\$ 33	\$ 18	\$ 8	\$ -	\$ -	\$ -	\$ 10	\$ 42	\$ 102	\$ 363	\$ 446	\$ 266	\$ 1,287

**Division of Public Utilities and Carriers  
to A&R Marine Corp Initial Rate Filing  
November 25, 2015 First Set of Data Request of the Division to A&R Marine Corp**

December 15, 2015

3. Referring to Schedule DGB-3, pages 1 and 2, please provide the financial statements from which the test year revenues and expenses were taken.

**RESPONSE:**

**The September 2014, December 2014 and September 2015 financial statements generated by the company's accounting system which support Schedule DGB-3 are attached.**

**Prepared by David G Bebyn CPA**



2:29 PM

12/15/15

Accrual Basis

**A&R Marine Corp**  
**Profit & Loss**  
**January through September 2014**

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	<u>Jan - Sep 14</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
47900 · Sales	8,886.76
48000 · Interest Income	0.62
	<hr/>
<b>Total Income</b>	8,887.38
<b>Expense</b>	
60400 · Bank Service Charges	2.50
62420 · Fuel Expense	2,910.90
63300 · Insurance Expense	1,380.00
63400 · Credit Card Fees	-101.80
66000 · Payroll Expenses	6,345.82
66500 · Health Insurance	2,312.00
66900 · Reconciliation Discrepancies	0.00
69000 · Payroll Taxes	716.01
	<hr/>
<b>Total Expense</b>	13,565.43
	<hr/>
<b>Net Ordinary Income</b>	-4,678.05
	<hr/>
<b>Net Income</b>	<u><u>-4,678.05</u></u>

**A&R Marine Corp**  
**Profit & Loss**  
 January through December 2014

	Jan - Dec 14
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
47900 · Sales	119,623.56
48000 · Interest Income	0.62
<b>Total Income</b>	119,624.18
<b>Expense</b>	
60000 · Advertising and Promotion	3,250.00
60001 · Accounting Expense	4,367.79
60400 · Bank Service Charges	314.47
61700 · Computer and Internet Expenses	963.93
62400 · Depreciation Expense	69,447.58
62410 · Engineering Expense	0.00
62420 · Fuel Expense	31,416.59
63200 · Legal Fees	43,328.47
63300 · Insurance Expense	8,173.79
63400 · Credit Card Fees	2,079.03
64300 · Meals and Entertainment	37.69
64800 · Postage	80.95
64900 · Office Supplies	6,686.66
66000 · Payroll Expenses	67,727.23
66500 · Health Insurance	9,421.21
66700 · Professional Fees	378.40
66900 · Reconciliation Discrepancies	0.00
67100 · Rent Expense	1,208.40
67200 · Vessel Maintenance	5,838.60
67305 · Dock Maintenance	10,032.57
68100 · Telephone Expense	844.15
68600 · Utilities	1,855.92
69000 · Payroll Taxes	7,434.07
69900 · Federal Tax	-55,079.13
70000 · Interest on Long Term Debt	6,453.12
<b>Total Expense</b>	226,261.49
<b>Net Ordinary Income</b>	-106,637.31
<b>Other Income/Expense</b>	
<b>Other Expense</b>	
80000 · Ask My Accountant	0.00
<b>Total Other Expense</b>	0.00
<b>Net Other Income</b>	0.00
<b>Net Income</b>	-106,637.31

**A&R Marine Corp**  
**Profit & Loss**  
**January through September 2015**

	Jan - Sep 15
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
47900 · Sales	503,339.30
47999 · Postal Contract Income	18,032.47
<b>Total Income</b>	521,371.77
<b>Expense</b>	
60000 · Advertising and Promotion	186.18
60001 · Accounting Expense	2,300.00
60300 · Vehicle Fuel Expense	642.14
60350 · Road Salt - Boat & Piers	0.00
60400 · Bank Service Charges	385.72
61700 · Computer and Internet Expenses	16,700.00
61800 · Software Subscriptions	0.00
62400 · Depreciation Expense	165,794.97
62410 · Engineering Expense	0.00
62420 · Fuel Expense	71,012.36
63100 · Bad Debt - Returned Checks	229.40
63200 · Legal Fees	11,785.50
63300 · Insurance Expense	23,615.38
63400 · Credit Card Fees	1,300.00
64700 · Dues & Subscriptions	235.00
64800 · Postage	252.80
64900 · Office Supplies	7,505.49
66000 · Payroll Expenses	190,094.64
66100 · President Compensation	13,000.00
66200 · Crew Expense	2,207.73
66300 · CPR Training	0.00
66400 · Employee Drug Testing	0.00
66500 · Health Insurance	27,935.53
66600 · Uniform Expense	0.00
66700 · Professional Fees	876.00
66800 · Licenses	400.00
67100 · Rent Expense	2,723.08
67200 · Vessel Maintenance	55,105.74
67300 · Boat Supplies	3,555.86
67305 · Dock Maintenance	56,038.48
67400 · Office Maintenance	633.91
67500 · Tools Expense	0.00
68100 · Telephone Expense	3,331.92
68600 · Utilities	4,602.43
69000 · Payroll Taxes	19,766.13
69900 · Federal Tax	-74,067.60
70000 · Interest on Long Term Debt	57,001.69
<b>Total Expense</b>	665,150.48
<b>Net Ordinary Income</b>	-143,778.71
<b>Other Income/Expense</b>	
<b>Other Expense</b>	
80000 · Ask My Accountant	0.00
<b>Total Other Expense</b>	0.00
<b>Net Other Income</b>	0.00
<b>Net Income</b>	-143,778.71

**Division of Public Utilities and Carriers  
to A&R Marine Corp Initial Rate Filing  
November 25, 2015 First Set of Data Request of the Division to A&R Marine Corp**

December 15, 2015

4. Referring to Schedule DGB-5, please explain the decrease in Accounts Payable from \$273,378 to zero.

**RESPONSE:**

**The December 2014 accounts payable balance had 3 large transactions regarding the construction of A&R docks and the refurbishing of the MV Herbert C Bonner. All payables as of September 2015 which were booked had been paid and a review of the October 2015 cash account showed no material transactions which would have required an adjustment to place them in payables.**

**Prepared by David G Bebyn CPA**

**Division of Public Utilities and Carriers  
to A&R Marine Corp Initial Rate Filing  
November 25, 2015 First Set of Data Request of the Division to A&R Marine Corp**

December 15, 2015

5. Referring to DGB-9, please provide documentation supporting the wharfage expense.

**RESPONSE:**

**In preparing the rate filing the Portsmouth rental was set at \$300 per month (\$3,600 annual) and the Bristol rent was set at \$1,000 per month (\$12,000 annual) for a total of \$15,600. However, in reviewing the Portsmouth lease the actual rental is \$625 per month. I will update the wharfage expense to the actual in my rebuttal testimony. Copies of the Portsmouth and Bristol leases have been previously attached to the response to Commission Data Request 12.**

**Prepared by David G Bebyn CPA**

**Division of Public Utilities and Carriers  
to A&R Marine Corp Initial Rate Filing  
November 25, 2015 First Set of Data Request of the Division to A&R Marine Corp**

December 15, 2015

6. Referring to Schedule DGB-11, please provide the depreciation lapse schedules supporting the depreciation expense for the interim period and the rate year.

**RESPONSE:**

**See Attached.**

**Prepared by David G Bebyn CPA**

FIXED ASSETS AND ACCUMULATED DEPRECIATION  
A&R MARINE CORP.

BOOK

DATE OF ACQ.	COST	METHOD	TY 9/30/15 ACC. DEPREC	DEPRECIATION FYE 6/30/16	Interim ACC. DEPREC	NBV	ST	LT
<u>VESSELS</u>								
9/15/2014	551,250.00	SL 15 yrs	39,812.50	27,562.50	67,375.00	483,875.00	36,750.00	447,125.00
9/10/2014	220,000.00	SL 15 yrs	15,888.89	11,000.00	26,888.89	193,111.11	14,866.67	178,444.44
	<u>771,250.00</u>		<u>55,701.39</u>	<u>38,562.50</u>	<u>94,263.89</u>	<u>676,986.11</u>	<u>51,416.67</u>	<u>625,569.44</u>
<u>VESSEL IMPROVEMENTS AND EQUIPMENT</u>								
9/15/2014	888,131.07	SL 15 yrs	64,142.80	44,406.55	108,549.36	779,581.71	59,208.74	720,372.98
5/4/2015	9,652.40	SL 15 yrs	281.53	482.62	764.15	8,888.25	643.49	8,244.76
	<u>897,783.47</u>		<u>64,424.33</u>	<u>44,889.17</u>	<u>109,313.50</u>	<u>788,469.97</u>	<u>59,852.23</u>	<u>728,617.74</u>
<u>OFFICE &amp; TERMINAL EQUIPMENT</u>								
11/25/2014	2,380.00	SL 10 yrs	198.33	178.50	376.83	2,003.17	238.00	1,765.17
12/14/2014	6,671.55	SL 10 yrs	555.97	500.37	1,056.33	5,615.22	667.16	4,948.06
9/15/2014	4,637.59	SL 10 yrs	463.76	347.82	811.58	3,826.01	463.76	3,362.25
7/3/2015	1,269.57	SL 10 yrs	39.67	95.22	134.89	1,134.68	126.96	1,007.72
4/10/2015	1,041.20	SL 10 yrs	52.06	78.09	130.15	911.05	104.12	806.93
	<u>15,999.91</u>		<u>1,309.79</u>	<u>1,200.00</u>	<u>2,509.79</u>	<u>13,490.12</u>	<u>1,599.99</u>	<u>11,890.13</u>
<u>BUILDINGS</u>								
8/6/2015	18,635.00	SL 40 yrs	116.47	349.41	465.88	18,169.12	465.88	17,703.25
5/1/2015	50,000.00	SL 40 yrs	0.00	208.00	208.00	49,792.00	1,575.00	48,217.00
	<u>68,635.00</u>		<u>116.47</u>	<u>557.41</u>	<u>673.88</u>	<u>67,961.12</u>	<u>2,040.88</u>	<u>65,920.25</u>
<u>DOCKS &amp; RAMPS</u>								
9/15/2014	1,620,618.07	SL 20 yrs	87,783.48	60,773.18	148,556.66	1,472,061.41	81,030.90	1,391,030.51
	<u>1,620,618.07</u>		<u>87,783.48</u>	<u>60,773.18</u>	<u>148,556.66</u>	<u>1,472,061.41</u>	<u>81,030.90</u>	<u>1,391,030.51</u>
<u>VEHICLES</u>								
adj	0.00		0.00	0.00	0.00	0.00	-	0.00
	<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>TOTALS</u>							<u>195,940.67</u>	<u>2,823,028.07</u>
							ST	195,940.67
							LT	2,823,028.07
								<u>3,018,968.74</u>
<u>Start-up Various</u>								
12/31/2013	50,546.40	SL 15 yrs	6,178.08	2,527.32	8,705.40	41,841.00	3,369.76	38,471.24
12/31/2014	360,182.60	SL 15 yrs	20,010.04	18,009.00	38,019.04	322,163.56	24,012.17	298,151.39
	<u>410,729.00</u>		<u>26,188.12</u>	<u>20,536.32</u>	<u>46,724.44</u>	<u>364,004.56</u>	<u>27,381.93</u>	<u>336,622.63</u>
							223,322.60	3,159,650.70

NIS-NOT IN SERVICE

**FIXED ASSETS AND ACCUMULATED DEPRECIATION**  
**A&R MARINE CORP.**

BOOK

DATE OF ACQ.	COST	METHOD	Interim ACC. DEPREC	DEPRECIATION FYERY	Rate Year ACC. DEPREC	NBV	ST	LT
<b>VESSELS</b>								
9/15/2014	551,250.00	SL 15 yrs	67,375.00	36,750.00	104,125.00	447,125.00	36,750.00	410,375.00
9/10/2014	220,000.00	SL 15 yrs	26,888.89	14,666.67	41,555.56	178,444.44	14,666.67	163,777.78
	771,250.00		94,263.89	51,416.67	145,680.56	625,569.44	51,416.67	574,152.78
<b>VESSEL IMPROVEMENTS AND EQUIPMENT</b>								
9/15/2014	888,131.07	SL 15 yrs	108,549.36	59,208.74	167,758.10	720,372.98	59,208.74	661,164.24
5/4/2015	9,652.40	SL 15 yrs	764.15	643.49	1,407.64	8,244.76	643.49	7,601.27
	897,783.47		109,313.50	59,852.23	169,165.73	728,617.74	59,852.23	668,765.50
<b>OFFICE &amp; TERMINAL EQUIPMENT</b>								
11/25/2014	2,380.00	SL 10 yrs	376.83	238.00	614.83	1,765.17	238.00	1,527.17
12/14/2014	6,671.55	SL 10 yrs	1,056.33	667.16	1,723.49	4,948.06	667.16	4,280.91
9/15/2014	4,637.99	SL 10 yrs	811.58	463.76	1,275.34	3,362.25	463.76	2,898.49
7/3/2015	1,269.57	SL 10 yrs	134.89	126.96	261.85	1,007.72	126.96	880.76
4/10/2015	1,041.20	SL 10 yrs	130.15	104.12	234.27	806.93	104.12	702.81
	15,999.91		2,509.79	1,599.99	4,109.78	11,890.13	1,599.99	10,290.14
<b>BUILDINGS</b>								
8/6/2015	18,635.00	SL 40 yrs	465.88	465.88	931.75	17,703.25	465.88	17,237.37
5/1/2015	50,000.00	SL 40 yrs	208.00	1,575.00	1,783.00	48,217.00	1,575.00	46,642.00
	68,635.00		673.88	2,040.88	2,714.75	65,920.25	2,040.88	63,879.37
<b>DOCKS &amp; RAMPS</b>								
9/15/2014	1,620,618.07	SL 20 yrs	148,556.66	81,030.90	229,587.56	1,391,030.51	81,030.90	1,309,999.61
	1,620,618.07		148,556.66	81,030.90	229,587.56	1,391,030.51	81,030.90	1,309,999.61
<b>VEHICLES</b>								
adj	0.00		0.00	0.00	0.00	0.00	-	0.00
	0.00		0.00	0.00	0.00	0.00	-	0.00
<b>TOTALS</b>								
	3,374,286.45		355,317.71	195,940.67	551,258.38	2,823,028.07	195,940.67	2,627,087.40
							ST	195,940.67
							LT	2,627,087.40
								2,823,028.07
<b>Net Property</b>								
12/31/2013	50,546.40	SL 15 yrs	8,705.40	3,369.76	12,075.16	38,471.24	3,369.76	35,101.48
12/31/2014	360,182.60	SL 15 yrs	38,019.04	24,012.17	62,031.21	298,151.39	24,012.17	274,139.21
	410,729.00		46,724.44	27,381.93	74,106.37	336,622.63	27,381.93	309,240.69
	3,785,015.45	0.00	402,042.15	223,322.60	625,364.75	3,159,650.70	223,322.60	2,936,328.10
			3,382,973.30					

**NIS-NOT IN SERVICE**