

August 6, 2014

Via Electronic Filing

Rosemary Chiavetta, Esquire
Secretary
PA Public Utility Commission
Commonwealth Keystone Building, 2 North
P.O. Box 3265
Harrisburg, PA 17105-3265

**Re: Docket No. C-2014-2432346
Superior Tire & Rubber Corp. v. Pennsylvania Electric Company
Preliminary Objections of Penelec**

Dear Secretary Chiavetta:


Attached for filing is the Preliminary Objections of Pennsylvania Electric Company (Penelec) to the Complaint of Superior Tire & Rubber Corp. (Complainant) in the above referenced proceeding.

A copy of the Preliminary Objections has been provided to Complainant's counsel in the manner indicated on the attached Certificate of Service.

If there are any questions, please contact me.

Very truly yours,

Roger Rizzo & Darnall LLP



Margaret A. Morris

MAM/jmm
Enclosure

cc: Lauren Lepkoski, Esquire, FirstEnergy Service Company [w/enc.]
Superior Tire & Rubber Corp. [w/enc.]
Jon Marti, Esquire [w/enc.]

**Re: Docket No. C-2014-2432346
Superior Tire & Rubber Corp. v. Pennsylvania Electric Company
Preliminary Objections of Penelec**

CERTIFICATE OF SERVICE

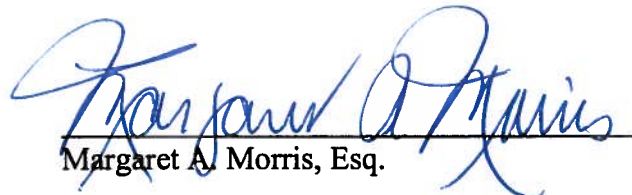
I hereby certify that a true and correct copy of the foregoing document has been served upon the person(s) on this service list, in the manner indicated, in accordance with the requirements of § 1.54 (relating to service by a participant).

Via E-mail

Jon Marti, Esquire
315 Second Avenue, Suite 701
Warren, PA 16365
jonmarti@harpermarti.com

Superior Tire & Rubber Corp.
1818 W. Penna Ave.
Warren, PA 16365
bconquer@superiortire.com

Dated: August 6, 2014


Margaret A. Morris, Esq.

**BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

SUPERIOR TIRE & RUBBER CORP.	:	
	:	
	:	
v.	:	
	:	Docket No. C-2014- 2432346
PENNSYLVANIA ELECTRIC COMPANY	:	

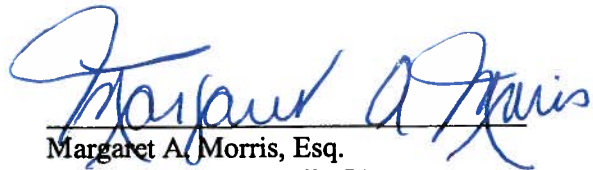
NOTICE TO PLEAD

Pursuant to 52 Pa. Code § 5.63, you are hereby notified that if you do not file a written response answering the enclosed Preliminary Objections of Pennsylvania Electric Company within ten (10) days from service of this notice, the facts set forth by Pennsylvania Electric Company in the Preliminary Objections may be deemed to be true, whereby requiring no other proof. All pleadings, such as a Reply to Preliminary Objections, must be filed with the Secretary of the Pennsylvania Public Utility Commission, with a copy served to counsel for Pennsylvania Electric Company, Margaret A. Morris, Esq., and where applicable, the Administrative Law Judge presiding over the issue.

File with:
Rosemary Chiavetta, Esq.
Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building – 2 North
P.O. Box 3265
Harrisburg, PA 17105

With a copy to:
Margaret A. Morris, Esq.
Reger Rizzo & Darnall LLP
Cira Centre, 13th Floor
2929 Arch Street
Philadelphia, PA 19104

Date: August 6, 2014



Margaret A. Morris, Esq.
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Counsel for Pennsylvania Electric
Company

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

SUPERIOR TIRE & RUBBER CORPORATION :
CORPORATION :
v. : Docket No. C-2014-2432346
PENNSYLVANIA ELECTRIC COMPANY:

PRELIMINARY OBJECTIONS OF PENNSYLVANIA ELECTRIC COMPANY

Pennsylvania Electric Company (Respondent or Penelec), by and through its attorneys, Reger Rizzo & Darnall LLP, pursuant to 52 Pa. Code § 5.101(a), hereby submits its Preliminary Objections to the Complaint filed by Superior Tire & Rubber Corporation (Complainant). In response thereto, Respondent avers and represents as follows:

I. Introduction

1. These Preliminary Objections request that the Commission dismiss the above-captioned Complaint because it is legally insufficient in that the claims raised therein are not related to the services provided by Penelec but rather relate to charges and practices of an electric generation supplier (EGS).

II. Factual Background

2. Penelec is an Electric Distribution Company (EDC) that is certified as a public utility in Pennsylvania.

3. On July 17, 2014, the Respondent was served with a Formal Complaint filed by the Complainant seeking a credit account of \$22,804.15 for generation services

charged by its EGS, Hess Corporation (Hess). The disputed EGS charges were reflected on the January 2014 bill issued by Penelec. A copy of the Formal Complaint is provided as Attachment 1.

4. Hess was authorized and granted an EGS license from the Commission in Docket No. A-110005, entered June 1, 2000.

5. The Complainant is disputing the charges and the business practices of Hess. Any finding of a refund due and owing to Complainant based on the EGS charges, directly relate to Hess.

6. The Complainant is not disputing the retail electric distribution service charges of Penelec. The allegations do not involve the Respondent's charges for generation (i.e., the Price to Compare Default Service Charge).¹

7. All allegations raised in the Complaint concern the charges and practices of Hess, not Penelec.

III. Argument

8. Section 701 of the Pennsylvania Public Utility Code (Code), 66 Pa.C.S. § 701, allows any person, having an interest in the subject matter, to file a formal complaint

¹ The PTC is a monthly charge consisting of the sum of all generation and transmission related charges, including, among other things, Penelec's recovery of costs associated with the procurement and delivery of wholesale electric generation to customers who do not choose to receive retail market generation from an alternative electric generation supplier.

in writing with the Commission setting forth any act or thing done or omitted to be done by any public utility in violation, or claimed violation, of any law which the Commission has jurisdiction to administer. *See also*, 52 Pa. Code § 5.21(a).

9. The Commission's Rules of Practice and Procedure permit parties to file preliminary objections. The grounds for preliminary objections are limited to those set forth in 52 Pa.Code § 5.101(a) as follows:

- a) Lack of Commission jurisdiction or improper service of the pleading initiating the proceeding.
- b) Failure of a pleading to conform to this chapter or the inclusion of scandalous or impertinent matter.
- c) Insufficient specificity of a pleading.
- d) Legal insufficiency of a pleading.
- e) Lack of capacity to sue, nonjoinder of a necessary party or misjoinder of a cause of action.
- f) Pendency of a prior proceeding or agreement for alternative dispute resolution.
- g. Standing of a party to participate in the proceeding.

10. The Commission's Rules of Practice and Procedure authorize the Commission to dismiss a complaint if a hearing is not necessary and authorizes preliminary objections to be filed in response to a complaint. 52 Pa.Code § 5.21(d)

11. The Complaint is legally insufficient pursuant to 52 Pa.Code § 5.101(a)(4), in that the Complaint fails to allege that the Respondent has incorrectly

billed the Complainant or that the Respondent violated the Code, Commission regulations or Commission orders.

12. The Commission has jurisdiction over Hess because of its status as an EGS. 66 Pa.C.S. § 2809.

13. Commission precedent supports dismissing a complaint without a hearing when the Complaint does not allege that the EDC violated any Commission statutes, regulations or orders. *Joanne Smith v PECO Energy Company*, Docket No. C-2014-2411122, Final Order entered July 8, 2014.

14. The Complaint against Penelec should be dismissed without hearing; the Complainant should be directed to re-file the Complaint against Hess, whose charges and practices are disputed.

IV. Conclusion

WHEREFORE, Pennsylvania Electric Company, respectfully requests that the Commission grants these Preliminary Objections and dismiss, with prejudice, the

Complaint filed by Superior Tire & Rubber Corporation.

Respectfully submitted,

Dated: August 6, 2014



Margaret A. Morris, Esq.
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Philadelphia, PA 19104
(215) 495-6524
(215) 495-6600
mmorris@regerlaw.com

Counsel for Pennsylvania Electric Company

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

SUPERIOR TIRE & RUBBER CORP. :
Complainant :
v. :
PENNSYLVANIA ELECTRIC COMPANY: :
Respondent :

Case No. C-2014-2432346

VERIFICATION

I, Pamela T. Jordan, hereby state that the facts set forth above are true and correct to the best of my knowledge, information and belief and that I expect Pennsylvania Electric Company to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa.C.S. § 4904.

8-5-14
Date

Pamela T. Jordan

Docket No. C-2014-2432346
Superior Tire & Rubber Corp. v. Pennsylvania Electric Company

Attachment 1

Formal Complaint of Superior Tire & Rubber Corp.

PENNSYLVANIA PUBLIC UTILITY COMMISSION

Formal Complaint

*Filing this form begins a legal proceeding and you will be a party to the case.
If you do not wish to be a party to the case, consider filing an informal complaint.*

To complete this form, please type or print legibly in ink.

1. **Customer (Complainant) Information**

Provide your name, mailing address, county, telephone number(s), e-mail address and utility account number:

Name Superior Tire & Rubber Corp.

Street/P.O. Box PO Box 308 Apt #

City Warren State PA Zip 16365

County Warren

Telephone Number(s) Where We Can Contact You During the Day:

(814) 723-2370 x107 (home) () (mobile)

E-mail Address (optional): bconquer@superiortire.com

Utility Account Number (from your bill) 100 006 858 540

If your complaint involves utility service provided to a different address or in a different name than your mailing address, please list this information below.

Name Superior Tire & Rubber

Street/P.O. Box 1818 W Penna Ave

City Warren State PA Zip 16365

2. **Name of Utility or Company (Respondent)**

Provide the full name of the utility or company about which you are complaining. The name of your utility or company is on your bill.

Penelec / Hess Corporation

3. Type of Utility Service

Check the box listing the type of utility service that is the subject of your complaint (check only one):

- | | |
|--|---|
| <input checked="" type="checkbox"/> ELECTRIC | <input type="checkbox"/> WASTEWATER/SEWER |
| <input type="checkbox"/> GAS | <input type="checkbox"/> TELEPHONE/TELECOMMUNICATIONS (local, long distance) |
| <input type="checkbox"/> WATER | <input type="checkbox"/> MOTOR CARRIER (e.g. taxi, moving company, limousine) |
| <input type="checkbox"/> STEAM HEAT | |

4. Reason for Complaint

What kind of problem are you having with the utility or company? Check all boxes below that apply and state the reason for your complaint. Explain specifically what you believe the utility or company has done wrong. Provide relevant details including dates, times and places and any other information that may be important. If the complaint is about billing, tell us the amount you believe is not correct. Use additional paper if you need more space. Your complaint may be dismissed without a hearing if you do not provide specific information.

- The utility is threatening to shut off my service or has already shut off my service.

- I would like a payment agreement.

- Incorrect charges are on my bill. Provide dates that are important and an explanation about any amounts or charges that you believe are not correct. Attach a copy of the bill(s) in question if you have it/them.

- I am having a reliability, safety or quality problem with my utility service. Explain the problem, including dates, times or places and any other relevant details that may be important.

- Other (explain).

Note: If your complaint is only about removing or modifying a municipal lien filed by the City of Philadelphia, the Public Utility Commission (PUC) cannot address it. Only local courts in Philadelphia County can address this type of complaint. The PUC can address a complaint about service or incorrect billing even if that amount is subject to a lien.

In addition, the PUC generally does not handle complaints about cell phone or Internet service, but may be able to resolve a dispute regarding voice communications over the Internet (including the inability to make voice 911/E911 emergency calls) or concerns about high-speed access to Internet service.

5. Requested Relief

How do you want your complaint to be resolved? Explain what you want the PUC to order the utility or company to do. Use additional paper if you need more space.

Please see the attached.

Note: The PUC can decide that a customer was not billed correctly and can order billing refunds. The PUC can also fine a utility or company for not following rules and can order a utility or company to correct a problem with your service. Under state law, the PUC cannot decide whether a utility or company should pay customers for loss or damages. Damage claims may be sought in an appropriate civil court.

6. Protection From Abuse (PFA)

Has a court granted a "Protection From Abuse" order that is currently in effect for your personal safety or welfare? The PUC needs this information to properly process your complaint so that your identity is not made public.

Note: You must answer this question if your complaint is against a natural gas distribution utility, an electric distribution utility or a water distribution utility AND your complaint is about a problem involving billing, a request to receive service, a security deposit request, termination of service or a request for a payment agreement.

Has a court granted a "Protection From Abuse" order for your personal safety or welfare?

YES

NO

If your answer to the above question is "yes," attach a copy of the current Protection From Abuse order to this Formal Complaint form.

7. Prior Utility Contact

a. Is this an appeal from a decision of the PUC's Bureau of Consumer Services (BCS)?

YES

NO

Note: If you answered yes, move to Section 8. No further contact with the utility or company is required. If you answered no, answer the question in Section 7 b. and answer the question in Section 7 c. if relevant.

b. If this is not an appeal from a BCS decision, have you spoken to a utility or company representative about this complaint?

YES

NO

Note: You must contact the utility first if (1) you are a residential customer, (2) your complaint is against a natural gas distribution utility, an electric distribution utility or a water utility AND (3) your complaint is about a billing problem, a service problem, a termination of service problem, or a request for a payment agreement.

9. Verification and Signature

You must sign your complaint. Individuals filing a Formal Complaint must print or type their name on the line provided in the verification paragraph below and must sign and date this form in ink. If you do not sign the Formal Complaint, the PUC will not accept it.

Verification:

I Bradley Conquer, hereby state that the facts above set forth are true and correct (or are true and correct to the best of my knowledge, information and belief) and that I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa. C.S. § 4904 (relating to unsworn falsification to authorities).



(Signature of Complainant)

07/16/2014

(Date)

VP of Administration

Title of authorized employee or officer (only applicable to corporations, associations, partnerships, limited liability companies or political subdivisions)

Note: If the Complainant is a corporation, association, partnership, limited liability company or political subdivision, the verification must be signed by an authorized officer or authorized employee. If the Formal Complaint is not signed by one of these individuals, the PUC will not accept it.

10. Two Ways to File Your Formal Complaint

Electronically. You must create an account on the PUC's eFiling system, which may be accessed at www.puc.pa.gov/efiling/default.aspx.

Note: If you are appealing your Bureau of Consumer Services (BCS) decision, you must file your formal complaint by mail.

Mail. Mail the completed form with your original signature and any attachments, by certified mail, first class mail, or overnight delivery to this address:

Secretary
Pennsylvania Public Utility Commission
400 North Street
Harrisburg, Pennsylvania 17120

Note: Formal Complaints sent by fax or e-mail will not be accepted.

If you have any questions about filling out this form, please contact the Secretary's Bureau at 717-772-7777.

Keep a copy of your Formal Complaint for your records.

c. If you tried to speak to a utility company representative about your complaint but were not able to do so, please explain why.

Note: Even if you are not required to contact the utility or company, you should always try to speak to a utility or company representative about your problem before you file a Formal Complaint with the PUC.

8. Legal Representation

If you are filing a Formal Complaint as an individual on your own behalf, you are not required to have a lawyer. You may represent yourself at the hearing.

However, if you are interested in receiving legal representation, you may contact the Widener Harrisburg Civil Law Clinic located at 3605 Vartan Way, Harrisburg, PA 17110, by phone at 717-541-0320 or via email at lawclinichb@mail.widener.edu.

For additional information see Widener Harrisburg's Civil Law Clinic's website <http://law.widener.edu/Academics/ClinicalProgramsandProfessionalTraining/Clinics/HarrisburgCivilLawClinic.aspx>. Based on your income, legal representation may be available to you at no cost or a reduced fee.

If you are already represented by a lawyer in this matter, provide your lawyer's name, address, telephone number, and e-mail address, if known. Please make sure your lawyer is aware of your complaint. If represented by a lawyer, both you and your lawyer must be present at your hearing.

Lawyer's Name Jon Marti
Street/P.O. Box 315 2nd Ave # 701
City Warren State PA Zip 16365
Area Code/Phone Number (814) 723-8660
E-mail Address (if known) _____

Note: Corporations, associations, partnerships, limited liability companies and political subdivisions are required to have a lawyer represent them at a hearing and to file any motions, answers, briefs or other legal pleadings.

Complaint Detail

Superior Tire & Rubber Corp's complaint is in regards to the irregularities in the PJM electricity market place in the month of January 2014. The pricing experienced unprecedented variability particularly for the trade dates from January 20, 2014 – January 28, 2014.

When reviewing the trade information during this period, it was determined that, unlike previous pricing spikes (for example 1/7-8/2014), the number of trades, the number of counterparties, and daily volume of MWh decreased well below averages in response to the higher prices. During previous pricing spikes, the daily volume increased to over double normal volume. As a result, we have concluded that the market place became dysfunctional and illiquid causing the extreme pricing levels. While the cause of the market failure is unknown to us, and we feel investigations are in order to rule out market manipulation. This market as a clearing mechanism to set rates clearly failed and as a result Superior Tire rejects the use of this data for the period 1/20-28/2014.

For our January invoice, we made a manual adjustment to compensate for the irregularities.

Please 'Appendix A' for the detail.

Superior Tire & Rubber Corp. expects to be credited a total of \$22,804.15 for our January 2014 invoice from Penelec accordingly.





February 11, 2014

Account Number: 100 006 858 540

Amount Due: \$61,874.99

Due Date: February 26, 2014

Billing Period: Jan 07 to Feb 04, 2014 for 29 days
 Bill For: SUPERIOR TIRE & RUBBER
 1818 W PENNA AVE
 WARREN PA 16365

To report an emergency or an outage, call 24 hours a day 1-888-544-4877. For Customer Service, call 1-800-545-7741 For Payment Options, call 1-800-962-4648. Pay your bill online at www.firstenergycorp.com
 Bill issued by: Penelec, PO Box 10001, Reading PA 19612-6001

Messages	Account Summary	Amount Due
To avoid a 150% Late Payment Charge being added to your bill, please pay the Amount Due by the Due Date.	Previous Balance	27,542.32
To receive your PRICE TO COMPARE please call 1-888-478-2300.	Payments/Adjustments	-27,542.32
Your next meter reading is scheduled to occur on or about Mar 05, 2014.	Balance at Billing on Feb 11, 2014	0.00
Your bill includes \$264.16 in PA taxes, of which \$246.21 is PA gross receipts tax.	Penelec - Consumption	4,186.37
	Hess Corporation	57,688.62
	Total Current Charges	61,874.99
	Amount Due by Feb 26, 2014	\$61,874.99

Generation prices and charges are set by the electric generation supplier you have chosen. The Public Utilities Commission regulates distribution prices and services. The Federal Energy Regulatory Commission regulates transmission prices and services.

Usage Information for Meter Number G15163831		
Feb 04, 2014 OnPeak KWH Reading (Actual)		12,986.915
Jan 07, 2014 OnPeak KWH Reading (Actual)		12,702.036
Multiplier		500
OnPeak KWH Used (42.4%)		142,440
Feb 04, 2014 OffPeak KWH Reading (Actual)		16,375.824
Jan 07, 2014 OffPeak KWH Reading (Actual)		15,989.422
Multiplier		500
OffPeak KWH Used (57.6%)		193,201
KWH used		335,641
Onpeak Load in KWKVA		736.2
OffPeak Load in KWKVA		699.3
Onpeak KVAR		610.8
OffPeak KVAR		613.8
Billed Load in KWKVA		736.2
Billed Reactive Demand		640.8

Charges From Penelec			
When contacting an Electric Generation Supplier, please provide the following			
Customer Number: 0901645360 0001400451			
Rate: General Secondary Large PN-GSLD			
Customer Charge			41.29
Distribution	736.2 KW	x 4.700000	3,460.14
	640.8 KVAR	x 0.254000	162.76
Energy Efficiency Charge	657.7 KW	x -0.180000	-118.39
Energy Efficiency Charge Phase II	657.7 KW	x 0.320000	210.46
Solar Requirements Charge	335.641 KWH	x 0.000150	50.35
Default Service Support Charge	662.9 KW	x 0.535000	354.65
Non-Utility Generation Charge	335.641 KWH	x 0.000070	23.49
Smart Meter Charge			1.74
State Tax Surcharge			-13.40
State Sales Tax			13.28
Current Consumption Bill Charges			4,186.37

Billing information for Hess Corporation
 One Hess Plaza, Woodbridge, NJ 07095
 Customer Service 1-732-750-6251
 Rate: BILL-READY

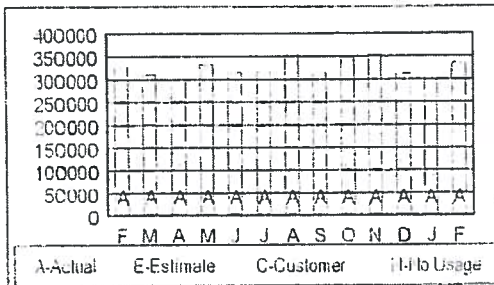
Hess Corporation Basic Charges		
Billing Period: Jan 07, 2014 to Feb 04, 2014		
Gen & Trans 335641 Kh X S0 17134		57,508.85
State Sales Tax		179.77
Total Hess Corporation Current Charges		57,688.62

Detail Payment and Adjustment Information	
01/24/14 Payment	-27,542.32

Account Balances by Company				
	Previous Balance	Payments/Adjustments	Current Charges	Amount Due
Penelec	4,325.72	-4,325.72	4,186.37	4,186.37
Hess Corporation	23,216.60	-23,216.60	57,688.62	57,688.62
Total	27,542.32	-27,542.32	61,874.99	61,874.99

Additional messages, if any, can be found on back.

Usage History



Comparisons	Last Year	This Year
Average Daily Use (KWH)	10281	11574
Average Daily Temperature	76	79
Days in Billing Period	32	29
Last 12 Months Use (KWH)		3,689,514
Average Monthly Use (KWH)		324,126

- 22,804.1
 39,070.8

Appendix A

Superior Tire & Rubber Corp.

Invoice Adjustment

http://www.eia.gov/electricity/wholesale/	Trade Date	Delivery Start Date	High Price \$/MWh	Low Price \$/MWh	Wtd Avg Price \$/MWh	Change	Daily Volume MWh	Number of Trades	Number of Counter parties	Adjust Wtd Avg \$/MWh
PJM-Wh Real Time Peak	01/06/14	01/07/14	262.50	190.00	225.55	136.98	87,200	109	51	225.55
PJM-Wh Real Time Peak	01/07/14	01/08/14	300.00	170.00	240.53	14.98	114,400	143	47	240.53
PJM-Wh Real Time Peak	01/08/14	01/09/14	59.75	56.00	56.96	(183.57)	51,200	63	34	56.96
PJM-Wh Real Time Peak	01/09/14	01/10/14	44.00	40.00	40.35	(16.61)	30,400	37	25	40.35
PJM-Wh Real Time Peak	01/10/14	01/13/14	37.00	35.50	36.41	(3.94)	45,600	54	32	36.41
PJM-Wh Real Time Peak	01/13/14	01/14/14	40.00	38.05	39.08	2.67	55,200	66	36	39.08
PJM-Wh Real Time Peak	01/14/14	01/15/14	44.50	42.50	43.23	-1.15	24,800	31	29	43.23
PJM-Wh Real Time Peak	01/15/14	01/16/14	45.25	43.75	44.50	1.27	12,000	15	20	44.50
PJM-Wh Real Time Peak	01/16/14	01/17/14	47.00	44.75	45.45	0.95	21,600	27	23	45.45
PJM-Wh Real Time Peak	01/17/14	01/20/14	63.00	49.00	57.95	12.50	64,800	81	43	57.95
PJM-Wh Real Time Peak	01/20/14	01/21/14	172.00	140.00	156.32	98.37	27,200	34	22	79.58
PJM-Wh Real Time Peak	01/21/14	01/22/14	550.00	300.00	442.03	285.71	13,200	54	34	79.58
PJM-Wh Real Time Peak	01/22/14	01/23/14	450.00	372.00	405.78	(36.25)	16,000	20	23	79.58
PJM-Wh Real Time Peak	01/23/14	01/24/14	383.00	240.00	302.40	(103.38)	28,800	36	29	79.58
PJM-Wh Real Time Peak	01/24/14	01/27/14	450.00	388.00	414.00	111.60	8,800	11	16	79.58
PJM-Wh Real Time Peak	01/27/14	01/28/14	525.00	475.00	498.68	84.68	11,200	14	15	79.58
PJM-Wh Real Time Peak	01/28/14	01/29/14	325.00	260.00	290.84	(207.84)	24,800	31	23	79.58
PJM-Wh Real Time Peak	01/29/14	01/30/14	105.00	81.25	90.80	(200.04)	31,200	39	25	90.80
PJM-Wh Real Time Peak	01/30/14	01/31/14	60.00	54.00	56.43	(34.37)	33,600	40	30	56.43
PJM-Wh Real Time Peak	01/31/14	02/03/14	60.00	53.00	57.34	0.91	35,200	42	27	57.34

Average 177.23

79.58
-55.10%

	Kh	Rate/Kh	Total	Adj Rate		Invoice Adjustment
Hess Corporation						
Generation & Transmission	335.641	\$0.15084	\$50,628.09	-55.10%	\$0.08311	\$27,894.63
Fix Adder	335.641	\$0.02050	\$ 6,880.64		\$0.02050	\$ 6,880.64
			\$57,508.73			\$34,775.27
		Tax	\$ 178.85		\$ 108.15	\$ (70.70)
		Total	\$57,687.57		\$34,883.42	\$ (22,804.15)



50 9001