Decision	

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

[Order Instituting Rulemaking on the Commission's Own	Rulemaking 11-02-019
Motion to Adopt New Safety and Reliability Regulations	(Filed February 24, 2011)
for Natural Gas Transmission and Distribution Pipelines	
and Related Ratemaking Mechanisms.	

INTERVENOR COMPENSATION CLAIM OF THE UTILITY REFORM NETWORK AND DECISION ON INTERVENOR COMPENSATION CLAIM OF THE UTILITY REFORM NETWORK

Claimant: The Utility Reform Network (TURN)	For contribution to Decision (D.) 13-12-053		
Claimed: \$ 35,713.99 Awarded: \$			
Assigned Commissioner: Florio Assigned ALJ: Bushey			
knowledge, information and belief. I further	tet forth in Parts I, II, and III of this Claim is true to my best certify that, in conformance with the Rules of Practice and ay upon all required persons (as set forth in the Certificate of		
Signature:	/s/		
Date: 2/24/14 Printed Name:	Thomas J. Long		

PART I: PROCEDURAL ISSUES (to be completed by Claimant except where indicated)

A. Brief Description of Decision:	Decision 13-12-053 finds that Pacific Gas and Electric
	Company (PG&E) violated Rule 1.1 of the Commission's
	Rules of Practice and Procedure by delaying by several
	months the correction of a material misstatement in
	pleadings to the Commission and by mischaracterizing the
	correction as routine and non-substantive "errata." The
	Decision fines PG&E \$14.35 million for these violations.

B. Claimant must satisfy intervenor compensation requirements set forth in Pub. Util. Code §§ 1801-1812:

}		
}		ODUO M
1	Claimant I	CPUC verified

Timely filing of notice of intent to clai	m compensation (NOI) (§ 1804(a)):
1. Date of Prehearing Conference:	June 2, 2011
2. Other Specified Date for NOI:	N/A
3. Date NOI Filed:	June 22, 2011
4. Was the NOI timely filed?	
Showing of customer or custom	er-related status (§ 1802(b)):
Based on ALJ ruling issued in proceeding number:	R.11-11-008
6. Date of ALJ ruling:	1/3/12
7. Based on another CPUC determination (specify):	n/a
8. Has the Claimant demonstrated customer or custom	er-related status?
Showing of "significant finan	cial hardship" (§ 1802(g)):
9. Based on ALJ ruling issued in proceeding number:	P.10-08-016
10. Date of ALJ ruling:	11/22/10
11. Based on another CPUC determination (specify):	n/a
12. Has the Claimant demonstrated significant financia	ıl hardship?
Timely request for com	pensation (§ 1804(c)):
13. Identify Final Decision:	D.13-12-053
14. Date of Issuance of Final Order or Decision:	12/24/13
15. File date of compensation request:	2/24/14
16. Was the request for compensation timely?	

C. Additional Comments on Part I (use line reference # as appropriate):

# Claimant	CPUC	Comment

PART II: SUBSTANTIAL CONTRIBUTION (to be completed by Claimant except where indicated)

A. In the fields below, describe in a concise manner Claimant's contribution to the final decision (see § 1802(i), § 1803(a) & D.98-04-059). (For each contribution, support with specific reference to the record.)

Contribution	Specific References to Claimant's Showing Accepted
	Presentations and to Decision by CPUC

TURN recommended that the Commission find that PG&E violated Rule 1.1 by delaying in correcting the record regarding the Line 147 Maximum Allowable Operating Pressure (MAOP) for over seven months.	TURN Opening Brief (OB), filed 9/26/13, pp. 1, 5-8 D.13-12-053, pp. 14-15	
TURN recommended that the Commission find that PG&E violated Rule 1.1 by submitting the misleading "errata" document to disclose its recordkeeping and MAOP errors.	TURN OB, 9/26/13, pp, 1, 3-5 D.13-12-053, pp. 15-18	
TURN recommended that the Commission levy the maximum fine for PG&E's Rule 1.1 violations.	TURN OB, 9/26/13, pp. 8-9 D.13-12-053, pp. 18-20	
TURN recommended that the Commission reject PG&E's narrow reading of the scope of the Order to Show Cause	TURN Reply Comments on Alternate Proposed Decision, 12/2/13, p. 4 D.13-12-053, pp. 20-21	

B. Duplication of Effort (§§ 1801.3(f) & 1802.5):

		Claimant	CPUC Verified
a.	Was the Office of Ratepayer Advocates (ORA) a party to the proceeding? ¹	Yes	
b.	b. Were there other parties to the proceeding with positions similar to yours?		
c.	If so, provide name of other parties: CPUC's Safety and I Division (SED), and City of San Bruno (CSB)	Enforcement	
d.	Describe how you coordinated with ORA and other parties duplication or how your participation supplemented, comp contributed to that of another party:		
ens	though TURN and the other parties named above shared are suring that PG&E was appropriately sanctioned for its Rule plations, each of the parties emphasized different points and	e 1.1	

¹ The Division of Ratepayer Advocates was renamed the Office of Ratepayer Advocates effective September 26, 2013, pursuant to Senate Bill No. 96 (Budget Act of 2013: public resources), which was approved by the Governor on September 26, 2013.

different recommendations. In the initial briefs, only TURN recommended that PG&E face the maximum \$50,000 fine for its continuing (per day) violations. (ORA and CSB later endorsed TURN's proposal in their Reply Brief.) TURN's recommended total fine of \$12.7 million was the closest of all the parties to the Decision's final \$14.35 million fine. In contrast, SED proposed much lower fines (\$75,000) based on a different statutory provision, ORA initially focused on structural remedies rather than fines, and CSB did not make a specific fine proposal.

In addition, as reflected in the entries in TURN's timesheet marked with the "Coord" (for Coordination) code, TURN and the other parties actively coordinated their efforts to minimize duplication of effort. Consequently, other parties devoted much of their time to issues on which TURN did not focus, such as attorney-client privilege issues (a focus of CSB's work), rebutting PG&E's claim that SED staff was fully aware of PG&E's errors (a focus of SED's pleadings), structural problems evidenced by PG&E's violations (a focus of ORA), and researching and rebutting PG&E's arguments regarding intent as an essential element of a Rule 1.1 violation (a focus of ORA). The coordination among intervenors was particularly evident at the oral argument in which TURN alone focused on providing a factual chronology related to PG&E's violations, allowing the other intervenors to address other issues.

For all of these reasons, TURN submits that the Commission should find that there was no undue duplication between TURN's participation and that of the other intervenors.

C. Additional Comments on Part II (use line reference # or letter as appropriate):

# Claimant	CPUC	Comment

PART III: REASONABLENESS OF REQUESTED COMPENSATION (to be completed by Claimant except where indicated)

A. General Claim of Reasonableness (§§ 1801 & 1806):

a. Concise explanation as to how the cost of Claimant's participation bears a reasonable relationship with benefits realized through participation (include references to record, where appropriate)	CPUC Verified
Although the Decision did not have a direct impact on rates, TURN would submit that its participation had an important impact on promoting compliance with the Commission's regulations and, in particular, ensuring timely, candid and complete disclosure of material utility errors that the Commission previously relied upon in its decisionmaking. The benefits of such compliance – in terms of enhanced safety and more effective and	

efficient regulation – are sure to outweigh the relatively small amount of compensation that TURN claims here.

b. Reasonableness of Hours Claimed.

TURN was able to achieve its substantial contributions through the expenditure of a modest amount of time – less than 70 hours, which equates to less than two weeks of full-time work. TURN was able to be highly efficient because of Mr. Long's considerable previous experience – in this docket and in the enforcement cases, I.11-02-016 and I.12-01-007 -- dealing with PG&E pipeline safety and recordkeeping issues. As a result, despite the technical complexity of the underlying issues related to MAOP and recordkeeping, TURN did not need to retain an expert consultant. The only other attorney to incur time, Mr. Finkelstein, spent less than one hour researching a legal issue (responding to a PG&E due process contention) concerning the "harmless error doctrine" that drew upon his considerable appellate expertise. TURN's efficiency is further demonstrated by the fact that TURN's pleadings focused on the issues of most interest to the Commission in its Decision and avoided discussions that ultimately proved extraneous to the Commission's decisionmaking.

TURN here only claims hours that relate to its substantial contribution on the Rule 1.1 OSC and excludes hours that were devoted exclusively to the contemporaneously issued "Substantive OSC". Some hours that were common to both OSCs, denoted as GP (for General Preparation) in the attached timesheet, are included here because they were necessarily incurred in order to make TURN's substantial contributions to D.13-12-053

TURN submits that all of the hours claimed in this request were reasonably necessary to the achievement of TURN's substantial contributions, and no unnecessary duplication of effort is reflected in the attached timesheet.

TURN's request also includes 5.50 hours devoted to the preparation of this request for compensation by Mr. Long. This is a modest and reasonable figure that reflects the minimum time necessary to prepare a quality claim for compensation addressing all of the Commission's requirements. Mr. Long has prepared this request because of his role as TURN's attorney in this matter and his detailed knowledge of TURN's work effort.

c. Allocation of Hours by Issue

TURN has allocated its daily time entries by activity codes to better reflect the nature of the work reflected in each entry. TURN has used the following activity codes:

Code	Description	Allocation of Time
Rule 1.1	Work specifically related to the Rule 1.1 violations and fine amounts.	78%
Coord	Work specifically related to coordinating participation and avoiding duplication with other intervenors.	3%
GP	Work related to general participation in this matter, such as reviewing the OSC, and preparing for and participating in the September 6, 2013 OSC hearing.	10%
Comp	Work related to intervenor compensation.	8%

Because the August 19, 2013 OSC only identified one issue for this portion of the proceeding – whether PG&E should be sanctioned for violating Rule 1.1 – TURN did not subdivide its time devoted to the Rule 1.1 issue into other sub-issues. However, in the event the Commission would like a sub-division of this time, TURN estimates that its hours devoted to the Rule 1.1 issues break down as follows: 55% to the issue of delay in correcting the record, 35% to the issue of the misleading "errata" submission, and 10% to the size of and legal authority for the fine amounts. If the Commission believes that a different approach to issue-specific allocation is warranted here, TURN requests the opportunity to supplement this section of the request.

B. Specific Claim:

			CLAIMED				CPUCA w	ARD
		AT	TORNE	, EXPERT, AND	ADVOCATE	FEES		
ltem	Year	Hours	Rate \$	Basis for Rate*	Total \$	Hours	Rate \$	Total \$
Thomas Long	2013	60.75	\$555	Pending in A.10- 02-005 et al. and R.11-10-023 (see Comment 1)	\$33,716.25			
Robert Finkelstein	2013	0.75	\$490	Pending in A.10- 02-005 et al. and A.07-06-031 (see Comment 1)	\$367.50			
		1		Subtotal:	34,083.75		Subtotal: \$	•
Des	cribe he	re what C	THER H	OTHER FEE		(paralega	l, travel **, e	etc.):
Item	Year	Hours	Rate \$	Basis for Rate*	Total \$	Hours	Rate	Total \$

		1							
					Subtotal:	\$		Subtotal:	\$
			INTERVE	ENOR CO	MPENSATION CL	AIM PREP	ARATIO	N **	
Item '		Year	Hours	Rate \$	Basis for Rate*	Total \$	Hours	Rate	Total \$
Thor	nas Long	2014	5.5	\$277.50	½ of 2013	\$1,526.25			
Subtotal:\$1,526								Subtotal: \$	
					COSTS				
# Item		Detail			Amount Amount				
	Photocopying Computerized Legal Research Telephone		Expenses associated with photocopying pleadings related to the Rule 1.1 OSC in R.11-02-019		\$9.20				
						\$76.15			
			Telephone expense related to the Rule 1.1 OSC		\$3.68				
	Postage				with mailing e Rule 1.1 OSC	\$14.96			
	d.				TOTAL REQUEST:	\$35,713.99	TOTAL A	WARD: \$	

When entering items, type over bracketed text; add additional rows as necessary.

^{**}Travel and Reasonable Claim preparation time are compensated at ½ of preparer's normal hourly rate.

Attorney	Date Admitted to CA BAR ²	Member Number	Actions Affecting Eligibility (Yes/No?) If "Yes", attach explanation
Thomas Long	December 11, 1986	124776	No
Robert Finkelstein	June 13, 1990	146391	No

C. Attachments Documenting Specific Claim and Comments on Part III (Claimant completes; attachments not attached to final Decision):

Attachment or Comment #	Description/Comment
1	Certificate of Service
2	Daily Time Records for Attorneys with Coded Time Entries
3	Cost Detail
Comment 1	Hourly Rates for TURN Attorneys:

² This information may be obtained at: http://www.calbar.ca.gov/.

^{*}If hourly rate based on CPUC decision, provide decision number; otherwise, attach rationale.

TURN seeks hourly rates for its staff attorneys at levels that the Commission has previously adopted, increased for 2013 consistent with Resolution ALJ-287. The following describes the basis for the requested rates.

Thomas Long: For Mr. Long's work in 2013, TURN seeks an hourly rate of \$555. In D.13-05-007, the Commission approved an hourly rate of \$520 for Mr. Long's work in 2011 and \$530 for his work in 2012, based on the 2.2% cost of living adjustment in Resolution ALJ-281. Mr. Long's requested rate for 2013 is an increase of 7.0% from the requested rate for 2012. The 2013 increase is based on the general 2.0% increase provided for in Res. ALJ-287, plus the first of two 5% step increases available in the 13+ years experience tier. TURN has previously requested this 2013 rate for Mr. Long in A.10-02-005 et al, R.11-10-023 and A.07-06-031.

Robert Finkelstein: For Mr. Finkelstein's work in 2013, TURN seeks an hourly rate of \$490, an increase of 2% from the rate authorized in D.13-08-022 for his work in 2012. This is the general 2.0% increase provided for in Res. ALJ-287. TURN has previously requested this 2013 rate for Mr. Finkelstein in A.10-02-005 et al. and A.07-06-031.

D. CPUC Disallowances, Adjustments, and Comments (CPUC completes):

Item	Reason

PART IV: OPPOSITIONS AND COMMENTS

Within 30 days after service of this Claim, Commission Staff or any other party may file a response to the Claim (see § 1804(c))

(CPUC completes the remainder of this form)

If so:

Party	Reason for Opposition	CPUC Disposition

	Comment Period: Was the 30-day comment period waived (see le 14.6(2)(6))?	
	If not:	
F	CPUC Dispos	ition
	FINDINGS OF FACT	
1.	Claimant [has/has not] made a substantial contribution to D	
2.	The requested hourly rates for Claimant's representatives [,as adjusted herein,] are comparable to market rates paid to experts and advocates having comparable training and experience and offering similar services.	
3.	The claimed costs and expenses [,as adjusted herein,] are reasonable and commensurate with the work performed.	
4.	The total of reasonable contribution is \$	
	CONCLUSION OF LAW	
	The Claim, with any adjustment set forth above, [satisfies/fails to satisfy] all requirements of Pub. Util. Code §§ 1801-1812.	
	ORDER	
1.	Claimant is awarded \$	
2.	Within 30 days of the effective date of this decision, shall pay Claimant the total award. [for multiple utilities: "Within 30 days of the effective date of this decision, ^, ^, and ^ shall pay Claimant their respective shares of the award, based on their California-jurisdictional [industry type, for example, electric] revenues for the ^ calendar year, to reflect the year in which the proceeding was primarily litigated."] Payment of the award shall include compound interest at the rate earned on prime, three-month non-financial commercial paper as reported in Federal Reserve Statistical Release H.15, beginning [date], the 75 th day after the filing of Claimant's request, and continuing until full payment is made.	

- 3. The comment period for today's decision [is/is not] waived.
- 4. This decision is effective today.

Dated _____, at San Francisco, California.

Attachment 1

Certificate of Service

(Filed electronically as a separate document pursuant to Rule 1.13(b)(iii))₇

(Served electronically as a separate document pursuant to Rule 1.10(c))

Attachment 2: Daily Time Records for Attorneys with Coded Time Entries

Date Atty	Case	Task	Description	Time Sp
ttorney: BF				
	R11-02-019	Rule 1.1	Discuss Rule 1.1 PD reply cmmts w/ TLong; review materials for citations to cases on prejudice from inadequate process	
otal: BF				
ttorney: TL				
8/19/2013 TL	R11-02-019	GP	Rev OSC and PG&E errata filing/Florio remarks re MAOP for peninsula lines	
9/3/2013 TL		GP	Review PG&E verified statement	
9/5/2013 TL		GP	Prep for OSC hearings	
9/6/2013 TL	R11-02-019	Coord	Discuss strategy, next steps re OSC w/DRA, San Bruno, CPSD	
9/6/2013 TL		GP	Prep for OSC hearings	
9/6/2013 TL		GP Coord	Attend, participate in OSC hearings E-mails w/T. Bone (DRA) re party to seek sanctions against for late ""errata" submission	
9/10/2013 TL 9/25/2013 TL			Review record re OSC re Rule 1.1	
			Draft open brief re OSC re Rule 1.1 violations	
			Draft open brief re OSC re Rule 1.1 violations	
			Initial review of PG&E, SB, DRA opening briefs	
9/30/2013 TL			Coordinate w/DRA (T. Bone) re reply brief issues	
			Detailed review and analysis of PG&E opening brief	
			Research re burden of proof	
			Initial review of SED opening brief	
			Draft reply brief re Rule 1.1 violations	
			Ph call w/T. Foss (CPUC Legal) re penalty statute issues	
10/30/2013 TL	R11-02-019	Rule 1.1	Initial review and analysis of PD re Rule 1.1 violations	
11/4/2013 TL	R11-02-019	Rule 1.1	Initial review of Ferron Alternate	
11/5/2013 TL	R11-02-019	Rule 1.1	Prep e-mail to Ferron advisors to clarify due date for comments	
			Compare Ferron Alt to PD	
			Prep cmts on Bushey PD	
			Prep cmts on Bushey PD	
			Prep cmts on Bushey PD	
			Initial review of op cmts on Bushey PD	
11/20/2013 TL			Discuss w/ T. Bone (ORA), D.Gruen (SED) responses to PG&E arguments in op cmts	
			Prep reply comments on Bushey PD	
			Prep reply comments on Bushey PD	
11/25/2013 TL			Research re burden of proof cases	
11/25/2013 TL			Prep reply comments on Bushey PD	
			Prep cmts on Ferron Alt Initial review of other parties' reply cmts on PD and opening cmts on APD	
			Prep reply comments on APD	
			Prep for oral argument	
11/26/2013 TL			Detailed review and analysis of PG&E cmts on Ferron Alt	
11/26/2013 TL	R11-02-019		Coordinate re oral arg w/ ORA, CSB, SED, CCSF	
11/27/2013 TL			Prep reply comments on APD	
11/27/2013 TL			Prep for oral arg	
11/30/2013 TL			Prep for oral arg	
			Finalize reply cmts re Ferron APD	
			Take part in oral argument	
			Prep chronology handout for oral argument	
			Prep for oral argument	
			Review reply cmts re Ferron Alt.	
12/18/2013 TL			Rev revised Ferron alternate re Rule 1.1	
12/19/2013 TL	R11-02-019	Rule 1.1	Listen to CPUC agenda meeting re decision re Rule 1.1	
otal: TL				(
2/11/2014 TL	R11-02-019	Comp	Prep Rule 1.1 comp request	
2/20/2014 TL	R11-02-019	Comp		
2/21/2014 TL	R11-02-019	Comp	Prep Rule 1.1 comp request	
Total: TL Comp				

Attachment 3: Cost Detail

Page 1 pf 2

Date A	tty Case	Task	Description	Amount
Achivity of Capies				×
Activity: \$Copies 9/3/2013 J	G R11-02-019	\$Copies	Copies of Reply Comments sent to ALJ and Commissioner.	\$1.00
9/26/2013 J	G R11-02-019	\$Copies	Copies of Opening brief of TURN in regards to the order to show cause why Pacific Gas & Electric Company should not be sanctioned for violations of rule 1.1 sent to ALJ and Commissioner.	\$2.40
10/1/2013 J	G R11-02-019	\$Copies	Copies for Reply brief of TURN In response to the order to show cause why PG&E company should not be sanctioned for violations of rule 1.1 sent to ALJ and Commissioner	\$2.00
11/19/2013 J	G R11-02-019	\$Copies	Copies of Comments of The Utility Reform Network On The Proposed Decision Of Administrative Law Judge Bushey Imposing Sanctions For Violation Of Rule 1.1 Of The Commission's Rules Of Practice And Procedure sent to ALJ and Commissioner.	\$1.20
11/25/2013 J	G R11-02-019	\$Copies	Copies of Comments of TURN sent to ALJ and Commissioner.	\$0.80
11/25/2013 J	G R11-02-019	\$Copies	Copies of Reply Comments of TURN on Proposed Decision of ALJ Bushey Impsoing Sanctions For Violation of Rule 1.1 sent to ALJ and Commissioner.	\$1.20
12/2/2013 J	G R11-02-019	\$Copies	Copies of Reply Comments Of TURN On The Alternative Proposed Decision Of Commissioner Ferron Imposing Sanctions For Violation Of Rule 1.1 Of Commission's Rules Of Practice And Procedure sent to ALJ (not sent to Commissioner per his request of no paper mailings.)	\$0.60
Total: \$Copies				\$9.20
Activity: \$Lexis Research				,
10/31/2013 *	* R11-02-019	\$Lexis Research	LexisNexis October 2013 Invoice	\$7.12
11/30/2013 *	* R11-02-019	\$Lexis Research	LexisNexis November 2013 Invoice	\$69.03
Total: \$Lexis Research				\$76.15
Activity: \$Phone 10/15/2013 *	* R11-02-019	\$Phone	Sprint Invoice 10/15/2013	\$0.19

Date	Atty	Case	Task	Description	Amo
	10/31/2013 **	R11-02-019	\$Phone	Telepacific Invoice 10/31/2013	
Total: \$Phone					
Activity: \$Post			4-		
	9/3/2013 JG	R11-02-019	\$Postage	Postage for Reply Comments sent to ALJ and Commissioner.	
	9/26/2013 JG	R11-02-019	\$Postage	Postage for Opening brief of TURN in regards to the order to show cause why Pacific Gas & Electric Company should not be sanctioned for violations of rule 1.1 sent to ALJ and Commissioner.	
	10/1/2013 JG	R11-02-019	\$Postage	Postage for Reply brief of TURN In response to the order to show cause why PG&E company should not be sanctioned for violations of rule 1.1 sent to ALJ and Commissioner	
	11/19/2013 JG	R11-02-019	\$Postage	Postage for Comments of The Utility Reform Network On The Proposed Decision Of Administrative Law Judge Bushey Imposing Sanctions For Violation Of Rule 1.1 Of The Commission's Rules Of Practice And Procedure sent to ALJ and Commissioner.	
	11/25/2013 JG	R11-02-019	\$Postage	Postage for Comments of TURN sent to ALJ and Commissioner.	:
	11/25/2013 JG	R11-02-019	\$Postage	Postage for Reply Comments of TURN on Proposed Decision of ALJ Bushey Impsoing Sanctions For Violation of Rule 1.1 sent to ALJ and Commissioner.	:
	12/2/2013 JG	R11-02-019	\$Postage	Postage for Reply Comments Of TURN On The Alternative Proposed Decision Of Commissioner Ferron Imposing Sanctions For Violation Of Rule 1.1 Of Commission's Rules Of Practice And Procedure sent to ALJ (not sent to Commissioner per his request of no paper mailings.)	



invoice no:	invoice date
1311046539	30-nov-13

account	number
112	z08

billing period 01-nov-13 - 30-nov-13

invoice to: utility reform network san francisco ca 94102

itemization of lexisnexis & related charges account summary by client

client
a12-03-001
a13-09-010
comp petition p1311001
general work
i.12-10-013
r09-06-019 ph2
r09-06-019 ph2 rate complaint
r11-02-019
account total:

	contract use	e transactional use					
gross amount	adjustment	net amount	over the cap	outside contract	total before tax	tax	total charges
\$ 41.00	(\$ 34.08)	\$ 6.92	-	-	\$ 6.92	-	\$ 6.92
\$ 93.00	(\$ 77.30)	\$ 15.70	-	_	\$ 15.70	-	\$ 15.70
\$ 164.00	(\$ 136.31)	\$ 27.69	-	-	\$ 27.69	-	\$ 27.69
\$ 82.00	(\$ 68.16)	\$ 13.84	***		\$ 13.84	-	\$ 13.84
\$ 457.00	(\$ 379.86)	\$ 77.14			\$ 77.14	-	\$ 77.14
\$ 77.00	(\$ 64.00)	\$ 13.00			\$ 13.00	-	\$ 13.00
\$ 318.00	(\$ 264.32)	\$ 53.68	_		\$ 53.68	-	\$ 53.68
\$ 409.00	(\$ 339.97)	\$ 69.03	-	-	\$ 69.03	-	\$ 6 9.03
\$ 1,641.00	(\$ 1,364.00)	\$ 277.00	\$ 0.00	\$ 0.00	\$ 277.00	\$ 0.00	\$ 277.00