

ORIGINAL

RECEIVED
FLORIDA PUBLIC
SERVICE COMMISSION

BFF Corp
98 JAN -7 PM 12:42 Box 5220
Ocala, FL 34478
MAIL ROOM

January 5, 1998

Ms. Blanca S. Bayo
Florida Public Service Commission
2540 Shumard Oak Blvd
Tallahassee, FL 32399-0850

Re: Docket No. 971182 - SU - BFF Corp
Staff-assisted Rate Case Audit Report Audit Control # 97-279-3-1

Dear Ms. Bayo,

Per your transmittal of December 30, 1997 the following is our responses regarding the Audit Report.

Audit Exception No. 2

Per Order No: 22570 Pages 8 & 9 Paragraph "I", the amount of \$4,628 was approved by the Commission order and copy of the original invoice is attached.

The DEP checks in question were Certified Bank Checks as required by the Dept of Environmental Protection. If confirmation is required, we will write to Tampa DEP for Confirmation.

Audit Exception No. 4

During an Audit of the customer accounts, it was discovered that seven (7) existing homes were not being billed for any number of reasons. Following PSC rules, we determined the length of time each of the accounts had not been billed and proceeded to bill said accounts accordingly. All but one (1) account paid the back billing. Said billing was booked in 1995 as revenue. The party that refused to pay was a tenant and subsequently moved out of the residence. We then attempted to bill the property owner which was not successful. We therefore reversed the entry made the prior year as reported revenue.

Audit Exception No. 6

As explained in Audit Exception No. 4, we could not bill existing homes a connection charge. We reported the increase in the number of accounts in the annual report. To assume said increase in number of accounts is new construction would be an invalid assumption.

We are prepared to show documentation of all items indicated above and request all numbers re-calculated regarding Depreciation and CIAC.

Sincerely,

Charles deMenzes
Manager

- ACK _____
- AFA Handwritten
- APP _____
- CAF _____
- CMU _____
- CTR _____
- EAG _____
- LEG _____
- LIN _____
- OPC _____
- RCR _____
- SEL _____
- WAS _____
- OTH _____

DOCUMENT NUMBER-DATE
00339 JAN-7 8
FPSC-RECORDS/REPORTING

bff.inv

From Charles deMenzes
7799 NE 20th Court
Ocala, Fl 32670

To: BFF Corp
P O Box 5220
Ocala, Fl 32678

BFF INVOICING & PAYMENTS

	Billing	Paid	Balance
Transfer LTB to BFF	678.00		
Prior Trip not paid	28.00		706.00
Check 221 12/11/89		500.00	206.00
Check 223 12/19/89		78.00	128.00
80 Hrs Consultant	4,000.00		4,128.00
Check 229 12/29/89		4,128.00	00.00
Comm Meeting Tall re: billing change to consumption usage	628.00		628.00
Check 236 01/29/90		78.00	550.00
Check 243 02/02/90		550.00	00.00

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SERVICES
98 JAN 28 AM 8 CB
MAILROOM

F. Contractual Services - Aqua Pure - The utility correctly recorded \$2,500 in this account during the ten-month period ended October 31, 1989. The utility employs the services of Aqua Pure Water and Sewage Services, Inc. to operate and maintain BFF's sewage treatment system within the guidelines of state and local regulatory agencies. The contracted cost for routine maintenance is \$250 per month. Therefore, we find it appropriate to make an annualizing adjustment to increase this account by \$500, for a balance of \$3,000, to be considered as an annual allowance for operator services.

G. Contractual Services - Management Fee - The utility recorded \$9,350 in this account during the ten-month period ended October 31, 1989, representing eleven months of management fees at \$850 per month. We find it appropriate to reclassify one month's expenses as out-of-period, reducing the balance to \$8,500.

Upon review, we find the hourly rates of the contracted management personnel to be comparable with hourly rates paid to other utility personnel with similar duties and we find the time spent on managerial and accounting functions to be reasonable. We believe the number of trips and hours devoted to checking and maintaining the plant exceed the average for this size of plant, but are reasonable in light of the age of the treatment facility and the problems inherent with spray irrigation disposal. Therefore, we find the \$850 monthly management fee, annualized to \$10,200, to be reasonable. Accordingly, we find it appropriate to make an adjustment of \$1,700 to increase the account balance to \$10,200.

H. Transportation Expense - The utility recorded \$50 in transportation expense during the ten-month period ended October 31, 1989. We find it appropriate to make an annualizing adjustment to increase this account by \$10, for a balance of \$60.

I. Regulatory Commission Expense - The utility recorded \$416 in this account during the ten-month period ended October 31, 1989. We find it appropriate to classify \$50 of expenses, reclassified herein, as regulatory commission expense.

Subsequent to the end of the test year and the customer meeting, the utility presented a copy of a bill for consulting

services in connection with this rate proceeding. The bill is for \$2,000, and represents 40 hours of consulting services at \$50 per hour. Upon consideration, we believe the time and rate are justified and therefore we find it appropriate to increase regulatory commission expense by \$2,000, for a balance of \$2,466. We further find it appropriate to amortize the balance over four years, yielding an allowance of \$616 per year. This reflects our policy of amortizing rate case expense over a four-year period.

J. Bad Debt Expense - The utility charged \$528 to this account during the ten-month period ended October 31, 1989. In contemplation of a \$60 customer deposit to be collected from new customers, we believe that prospective bad debt expense will be zero to minimal. Accordingly, we find it appropriate to disallow the entire expense, thereby reducing the account balance to zero.

K. Miscellaneous Expenses - BFF charged \$820 to this account during the ten-month period ended October 31, 1989. We find it appropriate to reclassify \$520, resulting in a balance of \$300, which we find to be reasonable. We further find it appropriate to make an annualizing adjustment of \$60, increasing the account balance to \$360.

In summary, the adjustments and reclassifications detailed above increase the recorded ten months of operating expenses of \$20,757 by \$366, resulting in an annual allowance of \$21,123.

Depreciation Expense

Using the average plant balances and the rates prescribed in Rule 25-30.140, Florida Administrative Code, we calculated a composite depreciation rate of 3.88 percent for the test year. This yielded a depreciation expense of \$6,349. Consistent with plant-in-service, we find it appropriate to make a nonused and useful adjustment of <\$2,213>, resulting in test year depreciation expense of \$4,136. We find the composite depreciation rate and resulting depreciation expense allowance to be reasonable, and thus are hereby approved.

CIAC Amortization

Use of the average test year CIAC, plus imputed margin of reserve CIAC, and the composite depreciation-amortization rate of 3.88 percent results in CIAC amortization of \$1,085. We

ACCT #	DATE	C/J	NUM	BEG BAL	TR AMT	DESCRIPTION
CR	0.00	DB		0.00	0.00	ENDING ACCOUNT BALANCE
404611	RESIDENTIAL		WATER REVENUE	0.00		BEGINNING ACCOUNT BALANCE
CR	0.00	DB		0.00	0.00	ENDING ACCOUNT BALANCE
522001	RESIDENTIAL		SEWER REVENUES	0.00		BEGINNING ACCOUNT BALANCE
522001	01/01/95	2	101		-2,822.77	JAN BILLINGS..01/01/95
522001	02/01/95	2	201		-2,778.94	SEWER BILLINGS..02/01/95
522001	03/01/95	2	301		-2,764.88	MARCH BILLING..03/01/95
522001	03/17/95	2	317		-633.30	SET UP DELINQUENT ACCT SEC DEPOSITS..03/17
522001	03/20/95	2	320		-500.56	SET UP BUSEMI ACCT..03/20/95
522001	03/20/95	2	320		10.00	SET UP BUSEMI ACCT..03/20/95
522001	03/24/95	2	324		-658.30	CAMP 900760..03/24/95
522001	03/24/95	2	324		-39.12	HERRIAM 900860..03/24/95
522001	03/24/95	2	324		-303.96	LEE 900840..03/24/95
522001	03/24/95	2	324		-260.30	SANCHEZ 900830..03/24/95
522001	03/24/95	2	324		-326.94	KRUEGER 900780..03/24/95
522001	03/24/95	2	324		-669.12	LENNON 900790..03/24/95
522001	04/01/95	2	401		-3,359.64	APRIL BILLINGS..04/01/95
522001	05/01/95	2	501		-3,511.87	MAY BILLINGS..05/01/95
522001	05/03/95	2	503		335.30	W.O SANCHEZ PER BB..05/03/95
522001	05/26/95	2	526		-75.00	SANCHEZ CORRECT JE..05/26/95
522001	06/01/95	2	601		-3,507.90	JUNE BILLING..06/01/95
522001	06/20/95	2	620		11.69	ADJ ALBERT WYATT WRONG READING..06/20/95
522001	07/01/95	2	701		-3,656.59	JULY BILLING..07/01/95
522001	07/01/95	2	701		22.69	CR GEORGE FATH METER LEAK..07/01/95
522001	08/01/95	2	801		-3,167.57	AUG BILLING..08/01/95
522001	09/01/95	2	901		-3,217.54	SEPT BILLINGS..09/01/95
522001	10/01/95	2	1001		-3,134.20	OCT BILLINGS..10/01/95
522001	10/01/95	2	1001		-3,134.20	NOV BILLINGS..10/01/95
522001	10/01/95	2	1001		3,134.20	REVERSE NOV BILLINGS IN TWICE..10/01/95
522001	11/01/95	2	1101		-2,987.80	NOV BILLINGS..11/01/95
522001	12/01/95	2	1201		-3,358.29	DEC BILLINGS..12/01/95
522001	12/12/95	2	1212		75.00	ADJ SANCHEZ FOR DEPOSIT..12/12/95
CR	-44,868.79	DB		3,588.88	-41,279.91	ENDING ACCOUNT BALANCE
525000	REG COMM EXP 94			0.00		BEGINNING ACCOUNT BALANCE
525000	01/01/95	2	101		127.03	REG COMM EXP 4 1/2%..01/01/95
525000	02/01/95	2	201		125.06	REG COMM EXP 4 1/2%..02/01/95
525000	03/01/95	2	301		124.42	REG COMM EXP 4 1/2%..03/01/95
525000	03/17/95	2	317		28.50	SET UP DELINQUENT ACCT SEC DEPOSITS..03/17
525000	03/20/95	2	320		22.53	SET UP BUSEMI ACCT..03/20/95
525000	03/24/95	2	324		104.98	PSC 4 1/2 %..03/24/95
525000	03/27/95	2	327		0.02	ADJ FOR 94 COMM EXP..03/27/95
525000	03/27/95	2	327		-0.02	ADJ FOR 94 COMM EXP..03/27/95
525000	03/28/95	2	328		-0.02	ADJ FOR 94 REG COMM..03/28/95
525000	04/01/95	2	401		151.19	REG COMM EXP..04/01/95
525000	05/26/95	2	526		147.89	ADJ REG COMM EXP..05/26/95
525000	05/26/95	2	526		-3.38	SANCHEZ CORRECT JE..05/26/95
525000	05/26/95	2	526		6.73	ADJ REG COMM EXP FOR SANCHEZ..05/26/95
525000	06/01/95	2	601		157.86	REG COMM EXP..06/01/95

ACCT: NAME: WAT OWN BLK ..DEPOSIT... STATUS RETURN CLOSED
 SEW LES LOT AMOUNT DATE D R T DATE INACTIVE
 900820 HOLMES, WILLIAM S O - 60.00 03/14/95 04/12/97
 AD:4650 NW 80TH CT MA: HP:(904)629-5931 BP:() -
 CS:OCALA, FL 34482 IRD: 1262390 DT: 02/23/95 FRD: DT:
 WA/SER DEP BILL CURR AMOUNT DATE TOTAL S CONSU
 MO BILLED R/I ADJ BILL PAID PAID DUE T READING CURR
 1 38.63 3.60 31.43 12/22/95 1300860 5010
 12 29.98 29.98 12/04/95 0.00 1295850 2680
 11 37.03 37.03 11/11/95 0.00 1293170 4580
 10 36.44 36.44 10/05/95 0.00 1288590 4420
 9 34.62 34.62 09/06/95 0.00 1284170 3930
 8 31.02 31.02 08/02/95 0.00 1280240 2960
 7 31.54 31.54 07/06/95 0.00 1277280 3310
 6 35.02 35.02 06/20/95 0.00 1273970 4270
 5 36.86 36.86 05/12/95 0.00 1269700 4780
 4 28.72 28.72 04/04/95 0.00 1264920 2530
 3 457.44 457.44 03/14/95 0.00 1262390 0

ACCT: NAME: WAT OWN BLK ..DEPOSIT... STATUS RETURN CLOSED
 SEW LES LOT AMOUNT DATE D R T DATE INACTIVE
 900830 SANCHEZ, DEEANN S O - 60.00 11/03/95 12/02/97
 AD:4409 NW 79TH TERR MA: HP:()629-3367 BP:() -
 CS:OCALA, FL 34482 IRD: DT: FRD: DT:
 WA/SER DEP BILL CURR AMOUNT DATE TOTAL S CONSU
 MO BILLED R/I ADJ BILL PAID PAID DUE T READING CURR
 1 37.29 26.25 12/22/95 388790 4650
 12 38.96 -75.00 181.05 192.09 12/15/95 -11.04 384140 5100
 11 42.45 15.00 232.09 15.00 11/03/95 217.09 d 379040 6040
 10 39.85 174.64 0.00 09/22/95 174.64 d 373000 5340
 9 37.70 134.79 0.00 08/22/95 134.79 d 367660 4760
 8 34.10 147.09 50.00 08/02/95 97.09 d 362900 3790
 7 32.99 170.13 57.14 07/06/95 112.99 d 359110 3710
 6 29.62 137.14 0.00 05/22/95 137.14 d 355400 2780
 5 32.52 -260.3 107.52 25.64 05/20/95 32.52 d 352620 3580
 4 25.64 360.94 0.00 03/22/95 360.94 d 349040 1680
 3 335.30 335.30 03/10/95

ACCT: NAME: WAT OWN BLK ..DEPOSIT... STATUS RETURN CLOSED
 SEW LES LOT AMOUNT DATE D R T DATE INACTIVE
 900840 LEE, DOROTHY S L - 60.00 03/24/95 04/22/97
 AD:4404 NW 79TH TERR MA:2811 SW 32ND AVE HP:(904)629-0020 BP:() -
 CS:OCALA, FL 34474 IRD: DT: FRD: DT:
 WA/SER DEP BILL CURR AMOUNT DATE TOTAL S CONSU
 MO BILLED R/I ADJ BILL PAID PAID DUE T READING CURR
 1 24.20 3.60 17.00 12/22/95 74360 1120
 12 26.61 26.61 12/15/95 0.00 73240 1770
 11 27.57 27.57 11/15/95 0.00 71470 2030
 10 27.46 27.46 10/16/95 0.00 69440 2000
 9 29.35 29.35 09/15/95 0.00 67440 2510
 8 27.24 27.24 08/16/95 0.00 64930 1940
 7 30.93 30.93 07/18/95 0.00 62990 3140
 6 28.36 28.36 06/20/95 0.00 59850 2430
 5 28.50 28.50 05/20/95 0.00 57420 2470
 4 402.36 402.36 04/19/95 0.00 54950 1060
 3 0.00 03/24/95
 4 23.40 402.36 03/22/95
 3 378.96 378.96 03/10/95

ACCT: NAME: 900791 TRUSSELL, ROBERT
 AD: 8185 NE 48TH LN MA:
 CS: OCALA, FL 34482
 WA/SER DEP BILL CURR AMOUNT DATE TOTAL S
 MO BILLED R/I ADJ BILL PAID PAID DUE T READING CONSU
 1 41.97 41.97 12/22/95 2979920 5910
 12 27.91 27.91 12/15/95 0.00 2970320 0

ACCT: NAME: 900800 ARMOUR, JOHN
 AD: 4879 NW 83RD CT MA:
 CS: OCALA, FL 34482
 WA/SER DEP BILL CURR AMOUNT DATE TOTAL S
 MO BILLED R/I ADJ BILL PAID PAID DUE T READING CONSU
 1 40.22 40.22 12/22/95 80020 5440
 12 39.70 39.70 12/11/95 0.00 74580 5300
 11 30.06 30.06 11/08/95 0.00 69280 2700
 10 44.75 44.75 10/10/95 0.00 66580 6660
 9 57.14 57.14 09/15/95 0.00 59920 59919
 4 1620.0 1620.00 1620.00 04/11/95 0.00

ACCT: NAME: 900810 BUSCEMI, S
 AD: 8180 NW 47TH ST MA:
 CS: OCALA, FL 34482
 WA/SER DEP BILL CURR AMOUNT DATE TOTAL S
 MO BILLED R/I ADJ BILL PAID PAID DUE T READING CONSU
 1 35.84 3.60 28.64 12/22/95 1445710 4260
 12 36.10 36.50 36.50 12/15/95 0.00 1441450 4330
 11 41.48 41.48 41.08 11/11/95 0.40 1437120 5780
 10 28.57 28.57 28.57 10/16/95 0.00 1431340 2300
 9 33.10 33.10 33.10 09/15/95 0.00 1429040 3520
 8 37.63 37.63 37.63 08/02/95 0.00 1425520 4740
 7 44.65 44.65 44.65 07/20/95 0.00 1420780 6930
 6 30.20 30.20 30.20 06/05/95 0.00 1413850 2940
 5 44.72 44.72 44.72 05/04/95 0.00 1410910 6950
 4 30.42 30.42 30.42 04/06/95 0.00 1403960 3000
 3 505.56 505.56 505.56 03/20/95 0.00 1400960 0

ACCT: NAME: WAT OWN BLK ..DEPOSIT... STATUS RETURN CLOSED
 SEW LES LOT AMOUNT DATE D R T DATE INACTIVE
 900741 STECHSCHULTE,SUSA S L - 60.00 10/16/95 11/14/97
 AD:4513 NW 79TH TERR MA: HP:(904)840-9536 BP:(301)28 -4964
 CS:OCALA, FL 34482 IRD: 349010 DT: 10/12/95 FRD: DT:
 WA/SER DEP BILL CURR AMOUNT DATE TOTAL S CONSU
 MO BILLED R/I ADJ BILL PAID PAID DUE T READING CURR
 1 29.17 29.17 12/22/95 356540 2460
 12 35.70 35.70 12/11/95 0.00 354080 4220
 11 10.50 10.50 11/08/95 0.00 349010 0
 10 15.00 15.00 10/16/95 0.00

ACCT: NAME: WAT OWN BLK ..DEPOSIT... STATUS RETURN CLOSED
 SEW LES LOT AMOUNT DATE D R T DATE INACTIVE
 900750 POWELL,PAT S O 2-1 60.00 03/14/95 04/12/97
 AD:8180 NW 48TH LN MA: HP:(904)622-4353 BP:() -
 CS:OCALA, FL 34482 IRD: DT: FRD: DT:
 WA/SER DEP BILL CURR AMOUNT DATE TOTAL S CONSU
 MO BILLED R/I ADJ BILL PAID PAID DUE T READING CURR
 1 34.43 3.60 27.23 12/22/95 1058940 3880
 12 34.03 34.03 12/04/95 0.00 1055060 3770
 11 30.91 30.91 11/03/95 0.00 1051290 2930
 10 32.21 32.21 10/05/95 0.00 1048360 3280
 9 47.83 47.83 09/06/95 0.00 1045080 7490
 8 47.05 47.05 08/02/95 0.00 1037590 7280
 7 55.76 55.76 07/06/95 0.00 1030310 11600
 6 51.42 51.42 06/05/95 0.00 1018710 8800
 5 50.73 50.73 05/04/95 0.00 1009910 8610
 4 55.76 55.76 04/04/95 0.00 1001300 10160
 3 42.38 42.38 03/14/95

ACCT: NAME: WAT OWN BLK ..DEPOSIT... STATUS RETURN CLOSED
 SEW LES LOT AMOUNT DATE D R T DATE INACTIVE
 900760 CAMP,JACK S O - 50.00 03/20/95 04/18/97
 AD:4755 NW 80TH CT MA:2923 NW 3RD TERR HP:(904)351-1427 BP:(265)58 -3336
 CS:OCALA, FL 34475 IRD: 77392 DT: 02/23/95 FRD: DT:
 WA/SER DEP BILL CURR AMOUNT DATE TOTAL S CONSU
 MO BILLED R/I ADJ BILL PAID PAID DUE T READING CURR
 1 43.78 3.00 663.15 12/22/95 126840 6400
 12 39.74 665.11 39.74 12/04/95 625.37 d 120440 5310
 11 35.77 661.14 35.77 11/03/95 625.37 d 115130 4240
 10 39.41 665.78 40.41 10/05/95 625.37 d 110890 5220
 9 41.60 687.97 61.60 09/11/95 626.37 d 105670 5810
 8 34.25 691.62 45.25 08/15/95 646.37 d 99860 3830
 7 37.33 694.63 37.26 07/06/95 657.37 d 96030 4910
 6 34.55 691.85 34.55 06/13/95 657.30 d 91120 4140
 5 38.09 696.39 39.09 05/04/95 657.30 d 86980 5120
 4 35.73 694.03 35.73 04/11/95 658.30 d 81860 4468
 3 673.30 15.00 15.00 03/20/95 0.00 77392 0

ACCT: NAME:

WAT OWN BLK ..DEPOSIT... STATUS RETURN
SEW LES LOT AMOUNT DATE D R T DATE

CLOSED
INACTIVE

900770 **CAMP, JACK**
AD:4759 NW BOTH CT
CS:OCALA, FL

MA:2923 NW 3RD TERR HP:(904)351-1427 BP:()
34475 IRD: DT: FRD: DT:

MO BILLED	WA/SER	DEP	BILL	CURR	AMOUNT	DATE	TOTAL	S	READING	CURR
		R/I	ADJ	BILL	PAID	PAID	DUE	T		
1	20.34			20.34		12/22/95		-	100610	80
12	29.43			29.43	29.43	12/04/95	0.00	-	100530	2530
11	35.51			35.51	35.51	11/03/95	0.00	-	98000	4170
10	36.55			36.55	36.55	10/05/95	0.00	-	93830	4450
9	31.10			31.10	31.10	09/11/95	0.00	-	89380	2980
8	34.55			34.55	34.55	08/15/95	0.00	-	86400	3910
7	37.26			36.26	36.26	07/06/95	0.00	-	82490	4890
6	31.80			31.80	32.80	06/13/95	-1.00	-	77600	3380
5	29.62			29.62	29.62	05/04/95	0.00	-	74220	2780

ACCT: NAME:

WAT OWN BLK ..DEPOSIT... STATUS RETURN
SEW LES LOT AMOUNT DATE D R T DATE

CLOSED
INACTIVE

900780 **KRUEGER, LINDA**
AD:8045 NW 48TH LN
CS:OCALA, FL

MA:PO BOX 6470 HP:(904)620-8668 BP:(347)42 -2660
34478 IRD: DT: 03/03/95 FRD: DT:

MO BILLED	WA/SER	DEP	BILL	CURR	AMOUNT	DATE	TOTAL	S	READING	CURR
		R/I	ADJ	BILL	PAID	PAID	DUE	T		
1	31.54	3.60		-19.88		12/22/95		-	1522300	3100
12	30.91			5.78	50.00	12/11/95	-44.22	-	1519200	2930
11	24.97			-25.13		10/22/95		-	1516270	1330
10	21.19			-50.10		09/22/95		-	1514940	310
9	20.04			-71.29		08/22/95		-	1514630	0
8	20.11			-91.33		07/22/95		-	1514630	20
7	19.56			-111.44		06/22/95		-	1514610	0
6	19.63			-131.00		05/22/95		-	1514610	20
5	28.36			-150.63		04/22/95		-	1514590	2430
4	19.07		-60.00	361.01	540.00	03/29/95	-178.99	-	1510750	0
3			401.94	401.94		03/10/95		-		

ACCT: NAME:

WAT OWN BLK ..DEPOSIT... STATUS RETURN
SEW LES LOT AMOUNT DATE D R T DATE

CLOSED
INACTIVE

900790 **LENNON, J**
AD:8185 NW 48TH LN
CS:OCALA, FL

MA: 34482 IRD: 2945870 DT: 02/23/95 FRD: 2970280 DT: 10/17/95
HP:(904)622-2764 BP:()

MO BILLED	WA/SER	DEP	BILL	CURR	AMOUNT	DATE	TOTAL	S	READING	CURR
		R/I	ADJ	BILL	PAID	PAID	DUE	T		
11	21.00	0.00		799.99		10/22/95		-	2970280	1160
10	28.24			807.23	28.24	10/16/95	778.99	-	2969120	2210
9	25.38			804.37	25.38	09/15/95	778.99	d	2966910	1440
8	30.06			809.05	30.06	08/16/95	778.99	d	2965470	2700
7	34.87			815.67	36.68	07/20/95	778.99	d	2962770	4230
6	36.68			780.80	0.00	05/22/95	780.80	d	2958540	4730
5	30.64			774.76	30.64	05/20/95	744.12	d	2953810	3060
4	37.23			781.35	37.23	04/18/95	744.12	d	2950750	4880
3			744.12	744.12		03/10/95		-	2945870	0