


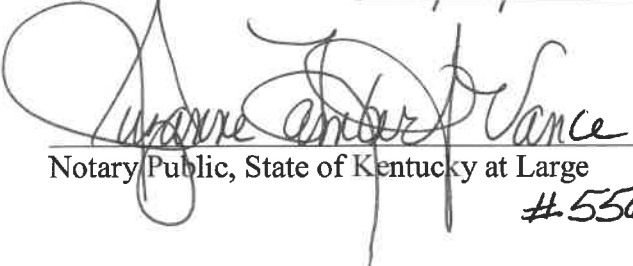
CERTIFICATION

Kerry K. Howard, General Manager/CEO for Licking Valley Rural Electric Cooperative Corporation, being duly sworn, states as follows with regards to the Responses filed by Licking Valley Rural Electric Cooperative Corporation in the Case No. 2019-00171, now pending before the Public Service Commission of the Commonwealth of Kentucky:

1. That he is the person supervising the preparation of the responses on behalf of Licking Valley Rural Electric Cooperative Corporation.
2. That the responses are true and accurate to the best of his knowledge and belief.


Kerry K. Howard

Subscribed and sworn to before me the affiant, Kerry K. Howard, this 20th day of June 2019.

My commission expires 05/29/2020

Notary Public, State of Kentucky at Large
#556518

**Licking Valley Rural Electric Cooperative Corporation
PSC Case No. 2019-00171
Response to Commission Staff's
First Request for Information**

**Appendix B
Item 2
Page 1 of 1**

Request No. 2:

This question is addressed to EKPC and the Member Cooperatives. For each of the 16 Member Cooperatives, prepare a summary schedule showing the Member Cooperative's pass-through revenue requirement for the months corresponding with the six-month review. Include a calculation of any over-or under-recovery amount the distribution cooperative believes needs to be recognized for the six-month review. Provide the schedule and all supporting calculations and documentation in Excel spreadsheet format with all cells and formulas intact and unprotected.

Response:

Please see EKPC's response to Request No. 2 of the Commission Staff's First Request for Information dated June 5, 2019.

Witness: Kerry K. Howard

Licking Valley Rural Electric Cooperative Corporation
Case No. 2019-00171
Response to Commission's Request No. 6

Appendix B
Item 6
Page 1 of 4

Request No. 6:

This question is addressed to each of the 16 Member Cooperatives. For your particular Member Cooperative, provide the actual average residential customer's monthly usage for the 12 months ending November 30, 2018. Based on this usage amount, provide the dollar impact of any over or under recovery will have on the average residential customer's monthly bill for the requested recovery period.

Response:

Please see EKPC's response to Request No. 2 of the Commission Staff's First Request for information dated June 5, 2019 for the calculation of the review period's over or under recovery.

	<u>Residential KWH</u>	<u>Residential No. of Consumers</u>	<u>Average KWH</u>
Dec-17	25,222,723	16,247	1,552
Jan-18	23,504,509	16,224	1,449
Feb-18	14,152,184	16,194	874
Mar-18	17,141,005	16,212	1,057
Apr-18	11,855,537	16,164	733
May-18	13,734,606	16,188	848
Jun-18	15,818,768	16,209	976
Jul-18	15,320,503	16,220	945
Aug-18	14,969,881	16,220	923
Sep-18	12,530,061	16,212	773
Oct-18	14,038,992	16,224	865
Nov-18	19,414,134	16,218	1,197
	<u>197,702,903</u>	<u>194,532</u>	<u>1,016</u>

WITNESS: Kerry K. Howard

Licking Valley Rural Electric Cooperative Corporation

Case No. 2019-00171

Response to Commission's Request No. 6

Appendix B

Item 6

Page 2 of 4

**Test Month-June 2018
Monthly over recovery of
Recovery Period of Six Months**

Actual Average Bill

Average KWH usage 1,016 KWH
Energy \$ 93.48
Customer Charge 14.00
Fuel Adj @ (.0026800) (2.72)
Environmental Surcharge @ 9.61% 10.07
School Tax @ 3.0% 3.44

TOTAL BILL AMOUNT

\$ 118.27

Average KWH usage 1,016 KWH
Energy \$ 93.48
Customer Charge 14.00
Fuel Adj @ (.0026800) (2.72)
Environmental Surcharge @ 9.53% 9.98
School Tax @ 3.0% 3.44

TOTAL BILL AMOUNT

\$ 118.18

A difference of \$0.09 decrease per month would result in average residential monthly bill.

WITNESS: Kerry K. Howard

East Kentucky Power Cooperative, Inc. - Distribution Cooperatives
 Pass Through Mechanism Report for Licking Valley RECC

Appendix B
 Item 6
 Page 3 of 4
 Actual

For the Month Ending April 2019

Surcharge Factor Expense Month	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)*	(10)	(11)	(12)	(13)	(14)	(15)
	EKPC CESF %	EKPC BESF %	EKPC MESF %	EKPC Monthly Revenues from Sales to Licking Valley	On-peak Revenue Adjustment	EKPC Net Monthly Sales to Licking Valley	EKPC 12-months Ended Average Monthly Revenue from Sales to Licking Valley	Licking Valley Revenue Requirement	Amortization of (Over)/Under Recovery	Licking Valley Net Revenue Requirement	Licking Valley Monthly Retail Revenues	On-Peak Retail Revenue Adjustment	Licking Valley Net Monthly Retail Revenues	12-months ended Avg. Retail Revenues, Net	Licking Valley Pass Through Mechanism Factor
			Col. (1) - Col. (2)			Col. (4) - Col. (5)		Col. (3) x Col. (7)		Col. (8) + Col. (9)			Col. (11) - Col. (12)		Col. (10) / Col. (14)
May-17	19.86%	0.00%	19.86%	\$ 1,016,499	\$ 1,252,859	\$ 1,016,499	\$ 1,252,859	\$ 248,818	\$ 302	\$ 249,120	\$ 1,756,210	\$ 1,756,210	\$ 1,756,210	\$ 1,971,116	12.73%
Jun-17	18.13%	0.00%	18.13%	\$ 1,112,402	\$ 1,245,613	\$ 1,112,402	\$ 1,245,613	\$ 225,830	\$ (2,601)	\$ 223,229	\$ 1,883,367	\$ 1,883,367	\$ 1,883,367	\$ 1,972,620	11.32%
Jul-17	17.75%	0.00%	17.75%	\$ 1,315,153	\$ 1,238,430	\$ 1,315,153	\$ 1,238,430	\$ 219,821	\$ (2,601)	\$ 217,220	\$ 2,114,379	\$ 2,114,379	\$ 2,114,379	\$ 1,965,562	11.01%
Aug-17	15.89%	0.00%	15.89%	\$ 1,199,748	\$ 1,218,850	\$ 1,199,748	\$ 1,218,850	\$ 193,675	\$ (2,601)	\$ 191,074	\$ 1,824,125	\$ 1,824,125	\$ 1,824,125	\$ 1,942,719	9.72%
Sep-17	17.53%	0.00%	17.53%	\$ 928,632	\$ 1,196,984	\$ 928,632	\$ 1,196,984	\$ 209,831	\$ (2,600)	\$ 207,231	\$ 1,678,698	\$ 1,678,698	\$ 1,678,698	\$ 1,942,726	10.67%
Oct-17	20.51%	0.00%	20.51%	\$ 1,056,874	\$ 1,206,238	\$ 1,056,874	\$ 1,206,238	\$ 247,399	\$ (2,903)	\$ 244,496	\$ 1,739,181	\$ 1,739,181	\$ 1,739,181	\$ 1,950,361	12.59%
Nov-17	17.87%	0.00%	17.87%	\$ 1,234,567	\$ 1,208,924	\$ 1,234,567	\$ 1,208,924	\$ 216,035	\$ (2,900)	\$ 213,135	\$ 2,279,970	\$ 2,279,970	\$ 2,279,970	\$ 1,965,042	10.93%
Dec-17	16.39%	0.00%	16.39%	\$ 1,645,157	\$ 1,213,735	\$ 1,645,157	\$ 1,213,735	\$ 198,931	\$ (4,090)	\$ 194,841	\$ 2,983,284	\$ 2,983,284	\$ 2,983,284	\$ 2,004,725	9.92%
Jan-18	10.79%	0.00%	10.79%	\$ 1,981,642	\$ 1,251,862	\$ 1,981,642	\$ 1,251,862	\$ 135,076	\$ (4,090)	\$ 130,986	\$ 2,852,646	\$ 2,852,646	\$ 2,852,646	\$ 2,058,047	6.53%
Feb-18	7.29%	0.00%	7.29%	\$ 1,419,293	\$ 1,262,694	\$ 1,419,293	\$ 1,262,694	\$ 92,050	\$ (4,090)	\$ 87,960	\$ 1,961,940	\$ 1,961,940	\$ 1,961,940	\$ 2,059,558	4.27%
Mar-18	13.52%	0.00%	13.52%	\$ 1,364,114	\$ 1,270,438	\$ 1,364,114	\$ 1,270,438	\$ 171,763	\$ (4,090)	\$ 167,673	\$ 2,404,594	\$ 2,404,594	\$ 2,404,594	\$ 2,089,551	8.14%
Apr-18	14.49%	0.00%	14.49%	\$ 1,149,770	\$ 1,285,321	\$ 1,149,770	\$ 1,285,321	\$ 186,243	\$ (4,090)	\$ 182,153	\$ 1,745,370	\$ 1,745,370	\$ 1,745,370	\$ 2,101,980	8.72%
May-18	15.84%	0.00%	15.84%	\$ 1,125,412	\$ 1,294,397	\$ 1,125,412	\$ 1,294,397	\$ 205,032	\$ (4,090)	\$ 200,942	\$ 1,921,272	\$ 1,921,272	\$ 1,921,272	\$ 2,115,735	9.56%
Jun-18	15.59%	0.00%	15.59%	\$ 1,237,939	\$ 1,304,858	\$ 1,237,939	\$ 1,304,858	\$ 203,427	\$ -	\$ 203,427	\$ 2,119,497	\$ 2,119,497	\$ 2,119,497	\$ 2,135,413	9.61%
Jul-18	14.17%	0.00%	14.17%	\$ 1,247,900	\$ 1,299,254	\$ 1,247,900	\$ 1,299,254	\$ 184,104	\$ (14,460)	\$ 169,644	\$ 2,105,094	\$ 2,105,094	\$ 2,105,094	\$ 2,134,639	7.94%
Aug-18	15.19%	0.00%	15.19%	\$ 1,493,907	\$ 1,298,767	\$ 1,493,907	\$ 1,298,767	\$ 197,283	\$ (14,460)	\$ 182,823	\$ 1,970,950	\$ 1,970,950	\$ 1,970,950	\$ 2,146,875	8.56%
Sep-18	15.42%	0.00%	15.42%	\$ 1,108,103	\$ 1,313,723	\$ 1,108,103	\$ 1,313,723	\$ 202,576	\$ (14,460)	\$ 188,116	\$ 1,758,661	\$ 1,758,661	\$ 1,758,661	\$ 2,153,538	8.76%
Oct-18	16.16%	0.00%	16.16%	\$ 1,071,335	\$ 1,314,928	\$ 1,071,335	\$ 1,314,928	\$ 212,492	\$ (14,460)	\$ 198,032	\$ 1,859,302	\$ 1,859,302	\$ 1,859,302	\$ 2,163,549	9.20%
Nov-18	16.83%	0.00%	16.83%	\$ 1,328,707	\$ 1,322,773	\$ 1,328,707	\$ 1,322,773	\$ 222,623	\$ (14,460)	\$ 208,163	\$ 2,377,130	\$ 2,377,130	\$ 2,377,130	\$ 2,171,645	9.62%
Dec-18	14.68%	0.00%	14.68%	\$ 1,579,406	\$ 1,317,294	\$ 1,579,406	\$ 1,317,294	\$ 193,379	\$ (14,461)	\$ 178,918	\$ 2,345,765	\$ 2,345,765	\$ 2,345,765	\$ 2,118,519	8.24%
Jan-19	12.16%	0.00%	12.16%	\$ 1,629,402	\$ 1,287,941	\$ 1,629,402	\$ 1,287,941	\$ 156,614	\$ 6,935	\$ 163,549	\$ 2,795,935	\$ 2,795,935	\$ 2,795,935	\$ 2,113,793	7.72%
Feb-19	12.10%	0.00%	12.10%	\$ 1,271,728	\$ 1,275,644	\$ 1,271,728	\$ 1,275,644	\$ 154,353	\$ 6,935	\$ 161,288	\$ 2,189,999	\$ 2,189,999	\$ 2,189,999	\$ 2,132,798	7.63%
Mar-19	15.23%	0.00%	15.23%	\$ 1,348,454	\$ 1,274,339	\$ 1,348,454	\$ 1,274,339	\$ 194,082	\$ 6,935	\$ 201,017	\$ 1,984,033	\$ 1,984,033	\$ 1,984,033	\$ 2,097,751	9.43%
Apr-19	15.77%	0.00%	15.77%	\$ 1,040,179	\$ 1,265,206	\$ 1,040,179	\$ 1,265,206	\$ 199,523	\$ 6,935	\$ 206,458	\$ 1,984,033	\$ 1,984,033	\$ 1,984,033	\$ 2,097,751	9.84%

Notes:
 Licking Valley Total Monthly Retail Revenues in Column (11) includes demand and energy charges, customer charges, and FAC revenues.
 Revenues reported in Columns (4), (6), (7), (11), (13), and (14) are net of Green Power Revenues.

East Kentucky Power Cooperative, Inc. - Distribution Cooperatives
 Pass Through Mechanism Report for Licking Valley RECC

Appendix B
 Item 6
 Page 4 of 4
 Adjusted

For the Month Ending April 2019

Surcharge Factor Expense Month	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)*	(10)	(11)	(12)	(13)	(14)	(15)
	EKPC CESF %	EKPC BESF %	EKPC MESF %	EKPC Monthly Revenues from Sales to Licking Valley	On-peak Revenue Adjustment	EKPC Net Monthly Sales to Licking Valley	EKPC 12-months Ended Average Monthly Revenue from Sales to Licking Valley	Licking Valley Revenue Requirement	Amortization of (Over)/Under Recovery	Licking Valley Net Revenue Requirement	Licking Valley Monthly Retail Revenues Total	On-Peak Retail Revenue Adjustment	Licking Valley Net Monthly Retail Revenues	12-months ended Avg. Retail Revenues, Net	Licking Valley Pass Through Mechanism Factor
			Col. (1) - Col. (2)	Col. (4) - Col. (5)		Col. (3) x Col. (7)		Col. (3) x Col. (7)		Col. (8) + Col. (9)			Col. (11) - Col. (12)		Col. (10) / Col. (14)
May-17	19.86%	0.00%	19.86%	\$ 1,016,499	\$ 1,016,499	\$ 248,818	\$ 1,252,859	\$ 248,818	\$ 302	\$ 249,120	\$ 1,756,210	\$ 1,756,210	\$ 1,756,210	\$ 1,971,116	12.73%
Jun-17	18.13%	0.00%	18.13%	\$ 1,112,402	\$ 1,112,402	\$ 225,830	\$ 1,245,613	\$ 225,830	\$ (2,601)	\$ 223,229	\$ 1,883,357	\$ 1,883,357	\$ 1,883,357	\$ 1,972,620	11.32%
Jul-17	17.75%	0.00%	17.75%	\$ 1,315,153	\$ 1,315,153	\$ 219,821	\$ 1,238,430	\$ 219,821	\$ (2,601)	\$ 217,220	\$ 2,114,379	\$ 2,114,379	\$ 2,114,379	\$ 1,965,562	11.01%
Aug-17	15.89%	0.00%	15.89%	\$ 1,199,748	\$ 1,199,748	\$ 193,675	\$ 1,218,850	\$ 193,675	\$ (2,600)	\$ 191,074	\$ 1,824,125	\$ 1,824,125	\$ 1,824,125	\$ 1,942,719	9.72%
Sep-17	17.53%	0.00%	17.53%	\$ 928,632	\$ 928,632	\$ 209,831	\$ 1,196,984	\$ 209,831	\$ (2,600)	\$ 207,231	\$ 1,678,698	\$ 1,678,698	\$ 1,678,698	\$ 1,942,726	10.67%
Oct-17	20.51%	0.00%	20.51%	\$ 1,056,874	\$ 1,056,874	\$ 247,399	\$ 1,206,238	\$ 247,399	\$ (2,903)	\$ 244,496	\$ 1,739,181	\$ 1,739,181	\$ 1,739,181	\$ 1,950,361	12.59%
Nov-17	17.87%	0.00%	17.87%	\$ 1,234,567	\$ 1,234,567	\$ 216,035	\$ 1,208,924	\$ 216,035	\$ (2,900)	\$ 213,135	\$ 2,279,970	\$ 2,279,970	\$ 2,279,970	\$ 1,965,042	10.93%
Dec-17	16.39%	0.00%	16.39%	\$ 1,645,157	\$ 1,645,157	\$ 198,931	\$ 1,213,735	\$ 198,931	\$ (4,090)	\$ 194,841	\$ 2,983,284	\$ 2,983,284	\$ 2,983,284	\$ 2,004,725	9.92%
Jan-18	10.79%	0.00%	10.79%	\$ 1,981,642	\$ 1,981,642	\$ 135,076	\$ 1,251,862	\$ 135,076	\$ (4,090)	\$ 130,986	\$ 2,852,646	\$ 2,852,646	\$ 2,852,646	\$ 2,058,047	6.53%
Feb-18	7.29%	0.00%	7.29%	\$ 1,419,293	\$ 1,419,293	\$ 92,050	\$ 1,262,694	\$ 92,050	\$ (4,090)	\$ 87,960	\$ 1,961,940	\$ 1,961,940	\$ 1,961,940	\$ 2,059,558	4.27%
Mar-18	13.52%	0.00%	13.52%	\$ 1,364,114	\$ 1,364,114	\$ 171,763	\$ 1,270,438	\$ 171,763	\$ (4,090)	\$ 167,673	\$ 2,404,594	\$ 2,404,594	\$ 2,404,594	\$ 2,089,551	8.14%
Apr-18	14.49%	0.00%	14.49%	\$ 1,149,770	\$ 1,149,770	\$ 186,243	\$ 1,285,321	\$ 186,243	\$ (4,090)	\$ 182,153	\$ 1,745,370	\$ 1,745,370	\$ 1,745,370	\$ 2,101,980	8.72%
May-18	15.84%	0.00%	15.84%	\$ 1,125,412	\$ 1,125,412	\$ 203,427	\$ 1,294,397	\$ 203,427	\$ (4,090)	\$ 200,942	\$ 1,921,272	\$ 1,921,272	\$ 1,921,272	\$ 2,115,735	9.56%
Jun-18	15.59%	0.00%	15.59%	\$ 1,237,939	\$ 1,237,939	\$ 130,488	\$ 1,304,858	\$ 203,427	\$ (1,866)	\$ 201,561	\$ 2,119,497	\$ 2,119,497	\$ 2,119,497	\$ 2,135,413	9.53%
Jul-18	14.17%	0.00%	14.17%	\$ 1,247,900	\$ 1,247,900	\$ 184,104	\$ 1,289,254	\$ 184,104	\$ (14,460)	\$ 169,644	\$ 2,105,094	\$ 2,105,094	\$ 2,105,094	\$ 2,134,639	7.94%
Aug-18	15.19%	0.00%	15.19%	\$ 1,193,907	\$ 1,193,907	\$ 197,283	\$ 1,298,767	\$ 197,283	\$ (14,460)	\$ 182,823	\$ 1,970,950	\$ 1,970,950	\$ 1,970,950	\$ 2,146,875	8.56%
Sep-18	15.42%	0.00%	15.42%	\$ 1,108,103	\$ 1,108,103	\$ 202,576	\$ 1,313,723	\$ 202,576	\$ (14,460)	\$ 188,116	\$ 1,758,661	\$ 1,758,661	\$ 1,758,661	\$ 2,153,538	8.76%
Oct-18	16.16%	0.00%	16.16%	\$ 1,071,335	\$ 1,071,335	\$ 212,492	\$ 1,314,928	\$ 212,492	\$ (14,460)	\$ 198,032	\$ 1,859,302	\$ 1,859,302	\$ 1,859,302	\$ 2,163,549	9.20%
Nov-18	16.83%	0.00%	16.83%	\$ 1,328,707	\$ 1,328,707	\$ 222,623	\$ 1,322,773	\$ 222,623	\$ (14,460)	\$ 208,163	\$ 2,377,130	\$ 2,377,130	\$ 2,377,130	\$ 2,171,645	9.62%
Dec-18	14.68%	0.00%	14.68%	\$ 1,579,406	\$ 1,579,406	\$ 193,379	\$ 1,317,294	\$ 193,379	\$ (14,461)	\$ 178,918	\$ 2,345,765	\$ 2,345,765	\$ 2,345,765	\$ 2,118,519	8.24%
Jan-19	12.16%	0.00%	12.16%	\$ 1,629,402	\$ 1,629,402	\$ 156,614	\$ 1,287,941	\$ 156,614	\$ 6,935	\$ 163,549	\$ 2,795,935	\$ 2,795,935	\$ 2,795,935	\$ 2,113,793	7.72%
Feb-19	12.10%	0.00%	12.10%	\$ 1,271,728	\$ 1,271,728	\$ 154,353	\$ 1,275,644	\$ 154,353	\$ 6,935	\$ 161,288	\$ 2,189,999	\$ 2,189,999	\$ 2,189,999	\$ 2,132,798	7.63%
Mar-19	15.23%	0.00%	15.23%	\$ 1,348,454	\$ 1,348,454	\$ 194,082	\$ 1,274,339	\$ 194,082	\$ 6,935	\$ 201,017	\$ 1,984,033	\$ 1,984,033	\$ 1,984,033	\$ 2,097,751	9.43%
Apr-19	15.77%	0.00%	15.77%	\$ 1,040,179	\$ 1,040,179	\$ 199,523	\$ 1,265,206	\$ 199,523	\$ 6,935	\$ 206,458	\$ 2,064,58	\$ 2,064,58	\$ 2,064,58	\$ 2,097,751	9.84%

Notes:
 Licking Valley Total Monthly Retail Revenues in Column (11) includes demand and energy charges, customer charges, and FAC revenues.
 Revenues reported in Columns (4), (6), (7), (11), (13), and (14) are net of Green Power Revenues.

Licking Valley - Calculation of (Over)/Under Recovery

Line No.	Month & Year	EKPC Invoice Month recorded Member's Books (2)	Billed to Retail Consumer & recorded on Member's Books (3)	Monthly (Over) or Under (4)	Cumulative (Over) or Under (5)
1	Previous (Over)/Under-Recovery Remaining to be Amortized				
1a	From Case No. 2018-00075 (Over)/Under-Recovery				(\$86,761)
1b	From Case No. 2018-00306 (Over)/Under-Recovery				\$41,610
1c	Total Previous (Over)/Under-Recovery				(\$45,151)
2	Jul-18	\$194,548	\$202,303	(\$7,755)	(\$52,906)
3	Aug-18	\$169,175	\$156,485	\$12,690	(\$40,216)
4	Sep-18	\$168,322	\$150,562	\$17,760	(\$22,456)
5	Oct-18	\$165,200	\$162,873	\$2,327	(\$20,129)
6	Nov-18	\$214,720	\$218,706	(\$3,986)	(\$24,115)
7	Dec-18	\$265,814	\$225,744	\$40,071	\$15,956
Post Review	Jan-19	\$239,196	\$230,370	\$8,826	\$24,781
	Feb-19	\$154,641	\$169,064	(\$14,423)	\$10,359
Less Adjustment for Order amounts remaining to be amortized at end of review period December 2018					
8		Amount Per Case Order Remaining to be Amortized at beginning of Review Period	Amortization of Previous (Over)/Under Recoveries During Review Period		Amount Per Case Order Remaining to be Amortized at end of Review Period
8a	Case No. 2018-00075 Recovery	\$86,761	(\$72,300)		\$14,461
8b	Case No. 2018-00306 Recovery	(\$41,610)	\$0		(\$41,610)
8c	Total Order amounts remaining - Over/(Under):				(\$27,149)
9	Cumulative six month (Over)/Under-Recovery [Cumulative net of remaining Case amortizations (Ln 7&8c)]				(\$11,193)
10	Monthly recovery (per month for six months)				(\$1,866)
Reconciliation:					
11	Previous (Over)/Under-Recovery Remaining to be Amortized, beginning of Review Period				(\$45,151)
12	Previous (Over)/Under-Recovery Remaining to be Amortized, ending of Review Period				(\$27,149)
13	Total Amortization during Review Period				(\$72,300)
14	(Over)/Under-Recovery from Column 5, Line 9				(\$11,193)
15	Less: Total Monthly (Over)/Under-Recovery for Review Period (Column 4, Lines 2 thru 7)				\$61,107
16	Difference				(\$72,300)

Amortization Detail, Column 3, Line 8:

Month & Year	Case No. 2018-00075	Case No. 2018-00306
Jul-18	\$0	\$0
Aug-18	(\$14,460)	\$0
Sep-18	(\$14,460)	\$0
Oct-18	(\$14,460)	\$0
Nov-18	(\$14,460)	\$0
Dec-18	(\$14,460)	\$0
Totals	(\$72,300)	\$0