

COMMONWEALTH OF MASSACHUSETTS
EXECUTIVE OFFICE OF ENERGY AND ENVIRONMENTAL AFFAIRS
DEPARTMENT OF PUBLIC UTILITIES

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Petition of:)	
Statewide Towing Association, Inc.)	D.P.U. 13-
for Amendment of 22O CMR 272.00, <i>et seq.</i>)	
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PETITION OF STATEWIDE TOWING ASSOCIATION, INC.,
FOR AMENDMENT OF
220 CMR 272.00, RATES FOR THE TOWING OF MOTOR VEHICLES

1. Pursuant to 220 CMR 2.02, Statewide Towing Association, Inc. (hereinafter "STA") hereby petitions the Department of Public Utilities (hereinafter "the Department") to amend 220 CMR 272.00, *et seq.*, to increase the maximum rates and charges applicable to police ordered towing and public authority ordered towing pursuant to M.G.L. c. 159B § 6B, and applicable to trespass towing, pursuant to M.G.L. C. 266 § 120D (collectively "involuntary" towing).

2. Petitioner requests that the existing regulation, attached hereto as Exhibit A, be amended (i) to increase such rates, and (ii) to reflect a more current per gallon cost of diesel fuel in New England as a base in determining a fuel price surcharge, all as set forth in its proposed amended regulation, attached hereto as Exhibit B.

Standing

3. STA is a statewide trade association, having a membership of approximately 300 towing companies, a significant majority of which perform police ordered towing, public authority ordered towing, and trespass towing, governed by the Department's rules and regulations, and whose members are directly affected by, and have an interest in, such regulations, making STA an "interested person" pursuant to 220 CMR 2.02.

Identifications

4. STA has an address of 11 Turnpike Road, Suite 202, Southborough, Massachusetts 01772; telephone number 508-303-6699.

5. Counsel for the Petitioner is James A. Castleman, Esq., Paster, Rice & Castleman, LLC, 24 Adams Street, Quincy, Massachusetts 02169; telephone number 617-472-3424

Basis of Petition

6. Pursuant to M.G.L. c. 159B § 6B, the Department “shall establish the maximum charges . . . for the towing away of motor vehicles, when such towing is ordered by the police or other public authority.”

7. Pursuant to M.G.L. c. 266 § 120D, “the registered owner of a vehicle illegally parked or standing on a private way or upon improved or enclosed property shall be liable for charges for the removal and storage of such vehicle”, provided that the maximum amount that may be charged for towing of such vehicles may not exceed the maximum amount for towing or transportation of motor vehicles established by the Department pursuant to M.G.L. c. 159B § 6B.

8. In accordance with § 6B of c. 159B, the Department has established maximum rates and charges applicable to police ordered towing, public authority ordered towing, and trespass towing, in 220 CMR 272.00, *et seq.*, Exhibit A attached hereto, which rates directly affect the business of STA’s members.

9. The Department most recently considered and adjusted maximum rates and charges for police ordered towing, public authority ordered towing, and trespass towing ten years ago in 2004, by amending the subject regulation at that time. See Order Adopting Final Regulations, D.T.E. No. 03-70(2004) , amending 220 CMR 272.00 *et seq.* The Department did also amend the

subject regulation in February of 2008, allowing thereafter for a fuel price surcharge adjustment. See Order Adopting Final Regulations, D.T.E. / D.P.U. No. 06-43-A (2008).

10. As set forth in the Statement of Peter J. D'Agostino, attached hereto as Exhibit C, and as demonstrated in the Schedules incorporated therein, for 2011, the average regulated involuntary tow in Massachusetts, as determined utilizing gross tow revenues combined with related storage revenues, and deducting attributable tow and storage expenses, generated a loss of \$32.98 per tow.

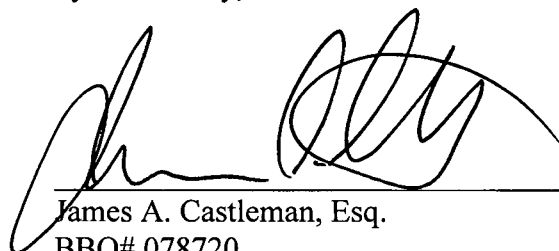
11. As further set forth in the Statement of Peter J. D'Agostino, when involuntary tow rates were last set by the Department in 2003, the average cost of diesel fuel in the United States was \$1.7606 per gallon, and that was the cost of fuel used by the Department in setting involuntary tow rates at that time. As of February of 2008, the Department began allowing for a fuel surcharge adjustment when the average monthly retail on-highway price per gallon of diesel fuel for New England as reported by the United States Department of Energy exceeded \$1.7606, such allowable fuel surcharge adjustment being determined monthly by the Department according to a formula incorporated in the governing regulation. For 2011, however, the average per gallon cost of diesel fuel, as reported by the U.S. Department of Energy was \$3.978, and that is the per gallon fuel expense attributable to the average tow for that year.

12. Attached hereto as Exhibit B is a proposed amended version of 220 CMR 272.00, as required, the amendments to which are intended to increase the revenues allowed for involuntary towing to eliminate the loss now associated with the average involuntary tow, and which are intended to substitute a more current base rate for the average cost per gallon of diesel fuel to be utilized by the Department in determining the allowable monthly fuel surcharge. In particular the proposed amendments would increase the maximum Table 1 tow charge for up to five miles

from \$90.00 per tow to \$135.00 per tow; increase the Table 1 excess mileage charge from \$3.00 per mile to \$4.50 per mile; increase the Table 1 rate per man hour from \$32.00 to \$48.00; increase the maximum Table 2 tow charge for up to five miles from \$90.00 per tow to \$135.00 per tow; increase the Table 2 excess mileage charge from \$4.25 per mile to \$6.40 per mile; increase the Note 1 rate per half-hour per vehicle from \$35.00 to \$52.50; increase the Note 1 additional service vehicle charge from \$90.00 to \$135.00; and change the base rate for the average cost of diesel fuel in New England from \$1.7606 per gallon to \$3.978 per gallon for purposes of determining the allowable fuel price surcharge.

WHEREFORE, the Petitioner requests that the Department adopt the amendments to 220 CMR 272.00, *et seq.* as proposed herein, and further that the Petitioner be allowed to submit additional data, views, analysis, and/or argument as deemed appropriate by the Department.

Respectfully submitted.
Statewide Towing Association, Inc.
by its attorney,



James A. Castleman, Esq.
BBO# 078720
Paster, Rice & Castleman
24 Adams Street
Quincy, MA 02169
(617) 472-3424
jcastleman@prclawoffice.com

Dated: August 5, 2013

EXHIBIT A

220 CMR 272.00: RATES FOR THE TOWING OF MOTOR VEHICLES

Section

- 272.01: Definitions
- 272.02: Application of Maximum Charges
- 272.03: Maximum Charges and Notes

272.01: Definitions

Commercial Motor Vehicle means a motor vehicle or combination of motor vehicles used to transport passengers or property. This will include: a bus or van used in commerce, having the manufacturer's rated seating capacity of at least nine passengers and a driver, a truck used to transport property, or any other vehicle which may display a plate other than a passenger or motorcycle plate.

Passenger Automobile means a motor vehicle capable of transporting not more than eight passengers and a driver displaying a passenger or motorcycle plate.

Service Vehicle means the vehicle used to tow or transport the disabled vehicle.

Service and/or Waiting Time means elapsed time the Service Vehicle is waiting to provide service at the scene, winching and/or utilizing Service Vehicle equipped industry standard tools or equipment.

272.02: Application of Maximum Charges

Rates stated herein are not intended to apply to towing which results from a call made by a police officer or other public employee at the request of the owner/operator to transport the vehicle to a location other than the carrier's garage.

If, at the scene, the owner/operator should request that the vehicle be transported to a location other than the carrier's garage, the maximum tow rate may not apply.

272.03: Maximum Charges and Notes

Maximum rates and charges for the towing and transportation of motor vehicles when said transportation is ordered by the police or other public authority pursuant to M.G.L. c. 159B, § 6B or for trespass pursuant to M.G.L. c. 266, § 120D.

EXHIBIT A

TABLE 1

TRANSPORTATION OF PASSENGER AUTOMOBILES, MOTORCYCLES, MOTOR BIKES, MOTOR SCOOTERS

The charges established by 220 C.M.R. 272.00 are uniform regardless of day of week or time of day. The maximum charge for towing up to five miles under Table 1 may not exceed \$90.00 which includes one hour of Service and/or Waiting Time to be computed from the time of arrival at the scene. (If service exceeds one hour refer to Note 1. The use of Note 1, however, for a trespass tow or snow removal tow is prohibited.) A surcharge per mile of \$3.00 is established for miles towed in excess of five miles.

Up to Five Miles: MAXIMUM CHARGE OF \$90.00 PER TOW

All passenger automobiles, motor cycles, motor bikes, motor scooters and all vehicles capable of being transported by crane and dolly or on a ramp truck.

Rate per Mile Over Five Miles: \$3.00 per mile

When additional labor is required and supplied; and is necessary to remove the disabled vehicle from the scene; or is required by the police or other public authority, the following charge will apply:

Rate per Man Hour: \$32.00 or any fraction thereof.

Additional labor is to be computed from time of leaving the carrier's garage until return thereto.

Minimum Charge – One hour.

ADDITIONAL CHARGES

If the carrier has to employ any extraordinary or additional services outside of its capabilities (renting cranes, bulldozers, specialized labor, *etc.*) the maximum charge will be exactly equal to those charges which have been levied by the outside organization on the tow carrier.

NOTES 1, 2, 3, 4, 5, and 6 apply.

EXHIBIT A

TABLE 2
(COMMERCIAL MOTOR VEHICLES ONLY)

Rates and charges shown herein apply only to the towing of the commercial motor vehicle. Those services necessary to the recovery of a disabled commercial motor vehicle shall be established by the tow company. The term "Recovery" will include, but not be limited, to the following services: Wrecker working, winching, waiting time, clean up time and the provisions of special equipment needed to place the disabled commercial vehicle in position to be towed.

Commercial Motor Vehicles

Up to Five Miles: Maximum Charge of \$90.00 per Tow

Rate per Mile Over Five Miles: \$4.25 per mile

NOTES 2, 3, and 6 apply.

FUEL PRICE SURCHARGE

- (1) When the average cost of diesel fuel in New England exceeds \$1.7606 per gallon, as determined in 220 CMR 272.03, the Department will authorize a fuel surcharge. The Department will calculate the fuel surcharge as a factor that may be multiplied by the sum of those applicable rates and charges relating to fuel-burning operations of the service vehicles (*i.e.*, basic tow rate, rate for tows in excess of five miles, and Note 1 charges).
- (2) The Department will obtain the retail on-highway price per gallon of diesel fuel for New England as reported by the Energy Information Administration of the U.S. Department of Energy on its website, www.eia.doe.gov, for the first three Mondays of each month ("Retail Prices").
- (3) The Department will calculate the average cost of diesel fuel by taking the average of the Retail Prices as determined in 220 CMR 272.03(1) ("Average Cost").
- (4) To determine the appropriate fuel surcharge factor, the Department will divide the Average Cost by \$1.7606 to produce a multiplication factor ("Fuel Multiplication Factor" or "FMF"). The Fuel Multiplication Factor is then multiplied by \$4.91, the embedded cost of fuel in the basic tow rate, to arrive at the current fuel cost per basic tow ("Current Fuel Cost"). The Current Fuel Cost is then divided by the

EXHIBIT A

fuel-adjusted basic tow revenue requirement, which is the sum of the \$90 basic tow rate, plus the product of the Fuel Multiplication Factor multiplied by \$4.91, minus the embedded fuel cost of \$4.91 ("Fuel-Adjusted Revenue Requirement"). Dividing the Current Fuel Cost by the Fuel-Adjusted Revenue Requirement and subtracting the current embedded 5.5 percent yields a fuel surcharge factor ("Fuel Surcharge Factor") that may be applied in the next month to the sum of the applicable rates and charges relating to fuel-burning operations of the service vehicles (*i.e.*, basic tow rate, rate for tows in excess of five miles, and Note 1 charges). This formula is mathematically represented as: $((\$4.91 \times \text{FMF}) \div (\$90.00 + ((\$4.91 \times \text{FMF}) - \$4.91))) - .055 = \text{Fuel Surcharge Factor}$.

(5) On the fourth Monday of each month (or the next business day if this falls on a holiday) preceding a month in which the Department will authorize a surcharge, the Transportation Division will issue an Administrative Order setting forth the amount of the Fuel Surcharge Factor effective for the following calendar month by:

- (a) posting on the Department's website the Fuel Surcharge Factor and the month and year for which it applies, where it will remain at least until the expiration of the month to which it relates; and
- (b) recording a message accessible by telephone stating the Fuel Surcharge Factor and the month and year for which it applies, where it will remain at least until the expiration of the month to which it relates.

(6) To apply a fuel surcharge, the towing slip must record the following:

- (a) each applicable rate and charge relating to fuel-burning operations of the service vehicles (*i.e.*, basic tow rate, rate for tows in excess of five miles, and Note 1 charges) and a sum total;
- (b) the amount of the authorized Fuel Surcharge Factor; and
- (c) the amount of the applicable surcharge (the product of multiplying the sum total from 220 CMR 272.03(6)(a) by item (b)).

(7) The authorization of the Fuel Surcharge Factor will expire on the last day of the calendar month for which it is authorized.

(8) The application of the surcharge is voluntary.

EXHIBIT A

NOTES

NOTE 1. A \$35.00 per half-hour per vehicle charge may be assessed after one hour at the scene when necessary to remove the disabled vehicle; or if requested by police or other public authority. Starting and ending time must be recorded on the tow slip. **THIS CHARGE SHALL NOT APPLY TO TRESPASS TOWS OR SNOW REMOVAL TOWS.**

A \$90.00 per additional service vehicle charge will apply if an additional service vehicle(s) is required. Starting and ending time must be recorded on the tow slip. Time will be computed from the time the service vehicle is dispatched until it returns to the carrier's garage or is back in service. A \$35.00 per half-hour per vehicle charge may be assessed after one hour when necessary to remove the disabled vehicle(s); or if requested by the police or other public authority. **THIS CHARGE SHALL NOT APPLY TO TRESPASS TOWS OR SNOW REMOVAL TOWS.**

NOTE 2. Disposition of mileage fractions: Omit fractions of less than 5/10, and increase fractions of 5/10 or more to the next whole figure.

NOTE 3. Mileage is based on round trip mileage from garage to return thereto. The carrier will establish the mileage from the service vehicle odometer and must include the odometer readings on the tow slip.

If the service vehicle is dispatched from other than carrier's garage and travels to destination, the one-way mileage will be doubled.

NOTE 4. When more than one vehicle is transported on the service vehicle and the origin and destination is within the same city, the UP TO FIVE MILE charge will apply to each vehicle transported.

NOTE 5. When more than one vehicle is transported on a service vehicle between cities or towns and a mileage charge would result in a charge greater than the UP TO FIVE MILE charge, the mileage charge will be computed according to the MILO MILEAGE GUIDE and then doubled to arrive at the round trip mileage.

NOTE 6. The customer is required to pay all toll charges.

REGULATORY AUTHORITY

220 CMR 272.00: M.G.L. c. 159B, § 6B; c. 266, § 120D

EXHIBIT B

220 CMR 272.00: RATES FOR THE TOWING OF MOTOR VEHICLES

Section

272.01: Definitions

272.02: Application of Maximum Charges

272.03: Maximum Charges and Notes

272.01: Definitions

Commercial Motor Vehicle means a motor vehicle or combination of motor vehicles used to transport passengers or property. This will include: a bus or van used in commerce, having the manufacturer's rated seating capacity of at least nine passengers and a driver, a truck used to transport property, or any other vehicle which may display a plate other than a passenger or motorcycle plate.

Passenger Automobile means a motor vehicle capable of transporting not more than eight passengers and a driver displaying a passenger or motorcycle plate.

Service Vehicle means the vehicle used to tow or transport the disabled vehicle.

Service and/or Waiting Time means elapsed time the Service Vehicle is waiting to provide service at the scene, winching and/or utilizing Service Vehicle equipped industry standard tools or equipment.

272.02: Application of Maximum Charges

Rates stated herein are not intended to apply to towing which results from a call made by a police officer or other public employee at the request of the owner/operator to transport the vehicle to a location other than the carrier's garage.

If, at the scene, the owner/operator should request that the vehicle be transported to a location other than the carrier's garage, the maximum tow rate may not apply.

272.03: Maximum Charges and Notes

Maximum rates and charges for the towing and transportation of motor vehicles when said transportation is ordered by the police or other public authority pursuant to M.G.L. c. 159B, § 6B or for trespass pursuant to M.G.L. c. 266, § 120D.

EXHIBIT B

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TRANSPORTATION OF PASSENGER AUTOMOBILES, MOTORCYCLES, MOTOR BIKES, MOTOR SCOOTERS

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Up to Five Miles: MAXIMUM CHARGE OF ~~\$90.00~~ **\$135.00** PER TOW

All passenger automobiles, motor cycles, motor bikes, motor scooters and all vehicles capable of being transported by crane and dolly or on a ramp truck.

Rate per Mile Over Five Miles: ~~\$3.00~~ **\$4.50** per mile

When additional labor is required and supplied; and is necessary to remove the disabled vehicle from the scene; or is required by the police or other public authority, the following charge will apply:

Rate per Man Hour: ~~\$32.00~~ **\$48.00** or any fraction thereof.

Additional labor is to be computed from time of leaving the carrier's garage until return thereto.

Minimum Charge – One hour.

ADDITIONAL CHARGES

If the carrier has to employ any extraordinary or additional services outside of its capabilities (renting cranes, bulldozers, specialized labor, etc.) the maximum charge will be exactly equal to those charges which have been levied by the outside organization on the tow carrier.
NOTES 1, 2, 3, 4, 5, and 6 apply.

EXHIBIT B

TABLE 2
(COMMERCIAL MOTOR VEHICLES ONLY)

Rates and charges shown herein apply only to the towing of the commercial motor vehicle. Those services necessary to the recovery of a disabled commercial motor vehicle shall be established by the tow company. The term "Recovery" will include, but not be limited, to the following services: Wrecker working, winching, waiting time, clean up time and the provisions of special equipment needed to place the disabled commercial vehicle in position to be towed.

Commercial Motor Vehicles

Up to Five Miles: Maximum Charge of ~~\$90.00~~ **\$135.00** per Tow

Rate per Mile Over Five Miles: ~~\$4.25~~ **6.40** per mile

NOTES 2, 3, and 6 apply.

FUEL PRICE SURCHARGE

- (1) When the average cost of diesel fuel in New England exceeds ~~\$1.7606~~ **\$3.978** per gallon, as determined in 220 CMR 272.03, the Department will authorize a fuel surcharge. The Department will calculate the fuel surcharge as a factor that may be multiplied by the sum of those applicable rates and charges relating to fuel-burning operations of the service vehicles (*i.e.*, basic tow rate, rate for tows in excess of five miles, and Note 1 charges).
- (2) The Department will obtain the retail on-highway price per gallon of diesel fuel for New England as reported by the Energy Information Administration of the U.S. Department of Energy on its website, www.eia.doe.gov, for the first three Mondays of each month ("Retail Prices").
- (3) The Department will calculate the average cost of diesel fuel by taking the average of the Retail Prices as determined in 220 CMR 272.03(1) ("Average Cost").
- (4) To determine the appropriate fuel surcharge factor, the Department will divide the Average Cost by ~~\$1.7606~~ **\$3.978** to produce a multiplication factor ("Fuel Multiplication Factor" or "FMF"). The Fuel Multiplication Factor is then multiplied by \$4.91, the embedded cost of fuel in the basic tow rate, to arrive at the current fuel cost per basic tow ("Current Fuel Cost"). The Current Fuel Cost is then divided by the

EXHIBIT B

fuel-adjusted basic tow revenue requirement, which is the sum of the ~~\$90~~ **\$135.00** basic tow rate, plus the product of the Fuel Multiplication Factor multiplied by \$4.91, minus the embedded fuel cost of \$4.91 ("Fuel Adjusted Revenue Requirement"). Dividing the Current Fuel Cost by the Fuel-Adjusted Revenue Requirement and subtracting the current embedded 5.5 percent yields a fuel surcharge factor ("Fuel Surcharge Factor") that may be applied in the next month to the sum of the applicable rates and charges relating to fuel-burning operations of the service vehicles (*i.e.*, basic tow rate, rate for tows in excess of five miles, and Note 1 charges). This formula is mathematically represented as: $((\$4.91 \times \text{FMF}) \div (\$90.00 \text{ } \mathbf{\$135.00} + ((\$4.91 \times \text{FMF}) - \$4.91))) - .055 = \text{Fuel Surcharge Factor}$.

(5) On the fourth Monday of each month (or the next business day if this falls on a holiday) preceding a month in which the Department will authorize a surcharge, the Transportation Division will issue an Administrative Order setting forth the amount of the Fuel Surcharge Factor effective for the following calendar month by:

- (a) posting on the Department's website the Fuel Surcharge Factor and the month and year for which it applies, where it will remain at least until the expiration of the month to which it relates; and
- (b) recording a message accessible by telephone stating the Fuel Surcharge Factor and the month and year for which it applies, where it will remain at least until the expiration of the month to which it relates.

(6) To apply a fuel surcharge, the towing slip must record the following:

- (a) each applicable rate and charge relating to fuel-burning operations of the service vehicles (*i.e.*, basic tow rate, rate for tows in excess of five miles, and Note 1 charges) and a sum total; (b) the amount of the authorized Fuel Surcharge Factor; and (c) the amount of the applicable surcharge (the product of multiplying the sum total from 220 CMR 272.03(6)(a) by item (b)).

(7) The authorization of the Fuel Surcharge Factor will expire on the last day of the calendar month for which it is authorized.

(8) The application of the surcharge is voluntary.

EXHIBIT B

NOTES

NOTE 1. A ~~\$35.00~~ **\$52.50** per half-hour per vehicle charge may be assessed after one hour at the scene when necessary to remove the disabled vehicle; or if requested by police or other public authority. Starting and ending time must be recorded on the tow slip. **THIS CHARGE SHALL NOT APPLY TO TRESPASS TOWS OR SNOW REMOVAL TOWS.**

A ~~\$90.00~~ **\$135.00** per additional service vehicle charge will apply if an additional service vehicle(s) is required. Starting and ending time must be recorded on the tow slip. Time will be computed from the time the service vehicle is dispatched until it returns to the carrier's garage or is back in service. A ~~\$35.00~~ **\$52.50** per half-hour per vehicle charge may be assessed after one hour when necessary to remove the disabled vehicle(s); or if requested by the police or other public authority. **THIS CHARGE SHALL NOT APPLY TO TRESPASS TOWS OR SNOW REMOVAL TOWS.**

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NOTE 6. The customer is required to pay all toll charges.

REGULATORY AUTHORITY

220 CMR 272.00: M.G.L. c. 159B, § 6B; c. 266, § 120D

EXHIBIT C

STATEMENT OF PETER J. D'AGOSTINO

Background

I, Peter J. D'Agostino, am the Chief Operating Officer for Lynch Associates, 10 Liberty Square, Boston, Massachusetts. Lynch Associates provides management services for various trade associations, including Statewide Towing Association, Inc. ("STA"). Having worked with STA for the past several years, I have become aware of the issues that face its members, including financial issues relating to performing police, public authority, and trespass towing (collectively "involuntary" towing), and, in particular, as affected by the amounts that may be charged for such services utilizing maximum rates set under M.G.L., c. 159B §6B and 272 CMR 272.00, *et seq.*

My professional background is in management and financial services, and I have participated in the management of several privately owned companies, as well as national corporations ranging in size from medium to large entities. In such positions, I have had extensive experience in all facets of management and oversight. A significant part of my experience, working both for other private companies and for Lynch Associates, has been in finance and budgeting. Additionally, just prior to joining Lynch Associates, I provided strategic consulting to U.S. government agencies and the United States Army, and, in particular, provided both governmental and corporate representation in procurement services, performing financial analysis in representing both government buyers and private sector providers. In my professional career, I have had extensive experience in formulation and analysis of financial data for project specific initiatives.

Overview of Analysis Made

Lynch Associates was contracted by STA to analyze data collected by the Department of Public Utilities, to determine whether current maximum rates set by statute and regulation are sufficient to provide a reasonable profit margin for tow carriers performing involuntary tows. On behalf of Lynch Associates, I did analyze the relevant data as requested, and I determined that, based on data collected by the DPU, the average non-commercial involuntary tow performed by carriers in Massachusetts generated a per tow loss of \$32.98 under current allowable maximum charges, and that an increase in the allowable rates is needed to permit a reasonable profit.

Nature of Data Utilized

In making my analysis, I looked at the data collected by the DPU Transportation Oversight Division for 2011 (the most recent year for which complete information was available) as reported in Financial Statements filed with the DPU by carriers performing involuntary tows. The DPU requires that all licensed carriers prepare and file the Financial Statements if they perform involuntary tows. The form of the Financial Statement required by the DPU is attached hereto, as Attachment C-1.

A request was made under the Massachusetts Freedom of Information Act, M.G.L., c. 66 §10, for copies of all Financial Statements received by the DPU from tow carriers for 2011. In response, the DPU provided copies of responses from 510 carriers. Of these, only 198 were utilized for analysis, however, since 163 carriers returned only the DPU's cover letter with no Financial Statement, 81 responses were so substantially incomplete as to be of no value, and 68 responses were from carriers that performed only commercial tows.¹

¹ Responses from carriers performing only commercial tows were not utilized, and, further, those portions of responses from other carriers that related to commercial involuntary tows were not used in analyzing data. This is because revenues for commercial involuntary tows are subject to much greater leeway for related unregulated charges, as are respondent reports of expenses for

While only 198 responses were determined to be of use, this is still a considerably larger survey pool than has been utilized by the DPU in the past for setting involuntary tow rates, and it is the first time that the DPU has had the opportunity to have input from this many carriers, rather than from a small third party / self-selected survey pool. Notably, when last setting rates in 2004, the DPU relied on a pool of only fifteen carriers, which pool was comprised of those carriers that had voluntarily responded to a member survey conducted by STA. See, Statewide Towing Association, D.T.E. 03-70(2004).

Results of the data collected by the DPU for 2011, as applicable to STA's Petition, are shown in a spreadsheet attached hereto as Attachment C-2. At first blush, one may question the reliability of some of the data, since it is self-reported by primarily small businesses who may not maintain records at the level of detail required by the DPU when setting rates for other industries. Yet, the data is similar to that utilized by the DPU when making rate determinations for involuntary tows in the past, and is most likely significantly more reliable than that developed in the past, since the sample of responses is so much greater and the respondents are not self-selected. Further, it is suggested that unreliability factors are greatly diminished when looking at the average numbers from the survey, since questionable responses represented by opposing variations from the norm tended to cancel themselves out. With regard to the type of data collected, it is the DPU that set the determinative factors, by the way that it structured the information required on the relevant Financial Statement.

necessary additional unregulated services; since both gross and net commercial tow revenues may vary greatly depending on the equipment owned by the individual carrier and its ability to perform certain types of commercial tow operations; and since the DPU Financial Statements did not ask for reporting of storage revenues for commercial involuntary tows separate from other non-tow related revenue (commercial storage being unregulated).

As to differences in revenues and expenses as reported by respondents, it should be further recognized that the towing industry in Massachusetts is comprised of businesses of varying sizes, from very different geographic locations, with a wide variety of types of equipment, who may be responding to a broad range of types of tow calls. Per respondent reported revenues from involuntary tows plus related storage ranged from \$355.00 to over \$1 million; some respondents were from urban settings, while others were from rural settings; the number of trucks per respondent varied from 1 to 33, and employees from zero to 48; average miles per tow varied from 2.3 to 20. Additionally, some respondents are engaged in towing as their only business, while others may perform towing only as an incidental part of their business (e.g., in relation to operation of a collision repair shop). And, while all respondents render towing services, there was a great disparity in the percentage of involuntary tow revenues related to all tow revenues, varying from 0.63% to 100 %.

Considering the above, it is my opinion that, as a whole, the data obtained is representative and reliable, and may be reasonably relied upon for rate analysis purposes.

Methodology Used and Results of Data Analysis

The spreadsheet in Attachment C-2 is a compilation of the data reported by 198 respondents to the DPU request for filing of Financial Statements for tow carriers.

As reflected on the final "Averages" line of the spreadsheet, in order to calculate the average per tow profit or loss, I initially calculated the average per respondent reported revenues for involuntary tows, which came to \$52,033.69. I then calculated the average per respondent storage revenues related to involuntary tows, which came to \$31,649.11, and then added the two figures to come to an average of total revenues related to involuntary tows storage of vehicles

involuntarily towed. **The average per respondent total revenues for involuntary tows and related storage came to \$83,682.79.**

I then calculated average per respondent operational expenses *related solely to involuntary tows*, which came to **\$86,259.70**. In order to calculate this figure, I looked at each respondent's total of revenues from involuntary tows and related storage as a percentage of the respondents' reported revenues from all sources, and then applied that percentage to the respondent's total operational expenses.²

Based on these numbers, I was able to calculate the average per tow profit or loss. I did this by first determining the average tow related revenue per tow for each respondent (**\$251.44**) and the average tow related expenses for each respondent (**\$284.42**), and then calculating the average loss per involuntary tow. **According to my analysis, the average per respondent loss per involuntary tow came to \$32.98.**

Analysis for Reasons for Loss

It is not surprising that tow carriers may now be averaging a \$32.98 average loss per involuntary non-commercial tow.³ After all, it has been almost ten years since the DPU last adjusted allowable maximum rates (other than allowing for a fuel surcharge when the cost of diesel fuel exceeds the cost that it was in 2003, Statewide Towing Association, D.T.E./D.P.U 06-43(2008)). Meanwhile, carriers have experienced ten years of rising operational costs,

² While each respondent's total operational expenses are not reported on the spreadsheet, they were reported in their Financial Statements, and these were the figures that I used in making the calculation.

³ Carriers do have other sources of income, or else most of them would be out of business if they are experiencing an overall operating loss. And some of those other sources of income *may* be from unregulated services related to tow operations, such as from collision repair work generated by tows, voluntary towing and storage, etc. But, even if they are able to generate other revenues related to their involuntary towing, carriers should not be expected to suffer losses on the regulated services that they provide.

including increased costs of equipment, increased payroll costs, increased regulatory compliance costs, increased utilities costs, increased insurance premiums, etc. As reported in its 2003 filing, STA members that were surveyed reported a per tow expense of \$115.70. (See, Schedule 1 to Comments of Kimberly Lowell, filed in Statewide Towing Association, D.T.E. 03-70(2004)). Current calculated per tow expenses reported to the DPU - based on a much larger sampling of respondents - are \$284.42.

Admittedly, per tow revenues increased from \$107.15, as reported in STA's 2003 filing, to \$251.44 for 2011. See, Schedule 1 to Comments of Kimberly Lowell, filed in Statewide Towing Association, D.T.E. 03-70(2004), and 2011 per tow revenue calculation, above. This increase most likely resulted from the 2004 amendments to 220 CMR 272.00 *et seq.* as adopted by the D.P.U., *op.cit.*, plus the fuel surcharge allowed in 2008, Statewide Towing Association, D.T.E./D.P.U 06-43(2008) (which allows for a straight reimbursement for an increased component of carrier expenses that was not figured into the 2004 DPU amendments), plus increased allowable storage charges as allowed by a 2010 amendment to M.G.L. c. 159B §6B (from \$25.00 per day to \$35.00 per day). ***BUT, as reported, increased revenues have clearly not kept up with increased expenses.***

Recommendations for Changes to Regulation

"In setting maximum rates, the Department seeks to enable all tow operators, operating under efficient management, to earn a reasonable amount for towing services." *Order Adopting Statewide Towing Association*, D.T.E./D.P.U 06-43(2008) at 7, citing Statewide Towing Association, D.T.E. 03-70(2004) at 8.

Utilization of the "operating ratio" method appears to be the proper manner of determining maximum allowable charges for involuntary tows. The DPU has used this method in

the past to determine rates and charges for towing companies, and for other common carriers. See, e.g., Statewide Towing Association, D.T.E. 03-70(2004) at 5-6. Statewide Towing Association, D.P.U.97-37(1997) at 4-13; Peter Pan Bus Lines, D.P.U. 867()1982) at 21-22; Worcester Gray Line, D.P.U. 785/786(1982) at 4-5; Kinson Bus Lines, D.P.U. 632 (1982) at 6-7; Police-Ordered Tows, D.P.U. 20148(1980 at 11-14. Operating ratio is determined by dividing total operating expense by total operating revenues, and the DPU has, over the years, consistently applied an operating ratio of 90% when determining allowable rates for carriers, including tow carriers. See, cases cited.

As noted above herein, the average actual total operating expenses per involuntary tow in Massachusetts for 2011 were \$284.42. Assuming an applicable operating ratio of 90%, it would be necessary to generate revenues of \$316.02 per tow (i.e., \$284.42 divided by 0.90) to meet appropriate allowable target revenues. Yet, actual per tow revenues in 2011 were only \$251.44, a shortfall of \$54.48 per tow below the target. **In order to generate an adequate allowable profit for carriers, it thus appears that involuntary per tow revenues would have to be increased by 21.67%.**

In looking at how to properly increase revenues to meet this target, it should be recognized that certain aspects of allowable charges cannot be changed by amendments to 220 CMR 272.00. In particular, applicable storage rates cannot be changed by regulation, since they are set by statute. Yet, storage revenues make up 49.37% of average per tow revenues, since a per tow storage element of \$124.14 is attributable to per tow average revenues of \$251.44. See, Attachment C-2. Notably, the allowable storage rate was just recently changed by statutory amendment in 2010, and it is not likely to be changed again in the foreseeable future.

Also, revenues from tow related services provided by third party contractors for “extraordinary or additional services outside of [the carrier’s] capabilities” can only be billed out at their actual cost to the carrier. See, 220 CMR 272.03, Table 1, Additional Charges. Therefore, additional revenues cannot be generated by this element of total revenues. It should also be noted that, since no profit is allowed at all for these third party charges, they do not come into play when calculating allowable target revenues based on operating ratios, so other revenue factors would have to be increased by a greater percentage to reach an ultimate proper operating ratio.⁴

Further, it is noted that the analysis being made herein is based on data for 2011, and that it is likely that 220 CMR 272.00 may not be amended again for several years. Therefore, it is not unreasonable to consider anticipated inflation of expense costs for current and future years when looking at appropriate changes to allowable charges for involuntary tows.

Based on the above, it is recommended that there be an across the board increase in charges specified in 220 CMR 272.03, Tables 1 and 2, and in Note 1, of 50%. This would result in the changes shown on Exhibit B attached to the Petition of Statewide Towing Association, Inc. in this matter, summarized as follows:

TABLE 1:

Maximum charge per tow up to five miles increased from \$90.00 to \$135.00
Rate per mile over five miles increased from \$3.00 per mile to \$4.50 per mile
Rate per Man Hour for additional labor increased from \$32.00 to \$48.00 per hour

TABLE 2:

Maximum charge per tow up to five miles increased from \$90.00 to \$135.00
Rate per mile over five miles increased from \$4.25 per mile to \$6.40

NOTE 1:

Rates per half-hour per vehicle increased from \$35.00 to \$52.50
Additional service vehicle charge increased from \$90.00 to \$135.00 per vehicle

⁴ Since the DPU Financial Statement does not ask for a breakout of charges for or payments to third party service providers, it is not possible to quantify what percentage of each average tow is attributable to these charges. Yet, clearly some amount for such payments should be factored into determination of appropriate allowable increases for carriers - unless the DPU were to allow a percentage profit to be charged by carriers for third party service payments.

In addition to increasing the rates allowed for involuntary tows, it is also recommended that the reference in the FUEL PRICE SURCHARGE section of the regulation to a base cost of diesel fuel of \$1.7606 be changed to reflect the average cost of diesel fuel in New England during 2011 of \$3.978. See data from the Energy Information Administration of the U.S. Department of Energy, contained in Attachment C-3. This recommendation is made because the actual average cost of diesel fuel in 2011 is already an element of the expenses reported by carriers in the Financial Statements for data analysis purposes, and used in calculating the increases being requested by STA. As a result of the requested change, a fuel surcharge would be allowed only if the cost of diesel fuel exceeds \$3.978 per gallon, instead of the current base price of \$1.7606⁵. The effect of this change would be to lower (or eliminate) fuel surcharges for all involuntary tows.

In summary, based on the data from the Financial Statements filed with the DPU by 198 tow carriers for 2011, carriers are currently actually suffering a loss of revenue on involuntary tows. In order to allow proper compensation, it is suggested that changes be made to 220 CMR 272.00, *et seq.* in line with the recommendations made herein.


Peter J. D'Agostino

⁵ Notably, as of July 15, 2013, the average on-highway per gallon cost of diesel fuel in New England was reported by the Energy Information Administration of the U.S. Department of Energy as being \$4.005.

ATTACHMENT C-1

[REDACTED]
GARDNER, MA 01440

CERTIFICATE #:

TELEPHONE #:

COMPUTER #:

COMMONWEALTH OF MASSACHUSETTS



DEPARTMENT OF PUBLIC UTILITIES
TRANSPORTATION OVERSIGHT DIVISION
ONE SOUTH STATION
BOSTON, MA 02110
(617) 305-3559

Dear Carrier,

Pursuant to G.L. c. 159B, § 6B, the Department of Public Utilities ("Department" or "DPU") requires all carriers authorized under a Department-issued Certificate who conduct involuntary towing of motor vehicles to submit to the Department a Financial Statement for the calendar year ending December 31, 2011.

Please complete the attached Financial Statement only if you conducted involuntary tows during the preceding calendar year (2011). The Financial Statement must be accompanied by a \$10.00 fee payable by check (or money order) to the Commonwealth of Massachusetts/DPU. Failure to submit a completed Financial Statement and fee by March 31, 2012 will result in a fine of \$25.00 for each day the statement has not been received by the Department.

If you did not conduct any involuntary tows during the preceding year (2011), please sign this page only and disregard the attached Financial Statement.

Brian F. Cristy
Director
Transportation Oversight Division

Under penalties of perjury I certify that no involuntary towing of motor vehicles was performed by the

holder of Certificate No. [REDACTED] issued to the undersigned.

Signature: [REDACTED]

Print Name and Title: [REDACTED]

Date: [REDACTED]

Computer No. [REDACTED]

Fax: (617)-478-2598
www.mass.gov/dpu

ATTACHMENT C-1

MA Department of Public Utilities 2011 Tow Annual Report

Column A

Column B

Column C

Column D

Revenues

Please enter the dollar amounts for each of the Categories listed below, for both Commercial and Non-Commercial Operations. If there were no revenues in a particular category, please enter a zero -0- in that category.

Category	Commercial Revenue	Non-Commercial Revenue	Total
Police, Trespass, Snow Removal and Other INVOLUNTARY TOWING Revenues	\$	\$	\$
All Other TOWING Revenues	\$	\$	\$
Total TOWING Revenues	\$	\$	\$
Total STORAGE Revenues from Involuntary Tows	\$	\$	\$
Total Revenues from operations not associated with towing (mechanical repair, body work, etc.)			\$
Other Income			\$
Total Revenues			\$

EXPENSE

Please enter the dollar amounts for each type of Expense listed below. If there were no expenses in a particular category, please enter a zero -0- in that category.

EMPLOYEE EXPENSE	
Salaries and Wages	\$
All Other Payroll Expenses	\$
Total Employee Expense	\$

EXPENSE CATEGORY	EQUIPMENT	FACILITIES	TOTAL
Depreciation	\$	\$	\$
Loan Interest	\$	\$	\$
Insurance	\$	\$	\$
Fuel/Gasoline	\$	\$	\$
Lease Payments	\$	\$	\$
Taxes (i.e. income, fuel, FET, MA excise, sales tax, etc.)	\$	\$	\$
Repairs and Maintenance	\$	\$	\$
Other (i.e. registration fees, emissions inspections, office supplies, communications, etc.)	\$	\$	\$
Mortgage Interest	\$	\$	\$
Real Estate Taxes	\$	\$	\$
Rent/Lease	\$	\$	\$
Insurance	\$	\$	\$
Utilities	\$	\$	\$
Professional fees - accountant / attorney	\$	\$	\$
Interest Loans	\$	\$	\$
Sublet Services	\$	\$	\$
Other (i.e. professional memberships, training, municipal business fees)	\$	\$	\$
TOTALS	\$	\$	\$
Unpaid Charges (i.e., night releases from home)	\$	\$	\$

ATTACHMENT C-1

TOWING

Please enter the total number of tows your company did for the period of January 1, 2011 through December 31, 2011 in each Category listed below. If there were no tows in a particular category, please enter a zero -0- in that category.

Category	Commercial	Non-Commercial
Total Number of Police, Trespass, Snow Removal and Other INVOLUNTARY TOWS		
Total Number of All Other TOWS		
Total Number of TOWS Performed from 1/1/10 through 12/31/10		

MILEAGE

Please indicate the average roundtrip mileage for Police, Trespass, Snow Removal and Other INVOLUNTARY TOWS: # _____

ADDITIONAL TOWING CHARGES

Please indicate the number of Police, Trespass, Snow Removal and Other INVOLUNTARY TOWS that involve additional charges *excluding the basic charge and/or mileage*. For example, the number of INVOLUNTARY TOWS that involved a charge for a second truck or charges for additional hours of service time.

Category	Commercial	Non-Commercial
Total Number of Police, Trespass, Snow Removal and Other INVOLUNTARY TOWS involving ADDITIONAL CHARGES		

Category	Commercial	Non-Commercial
Total Number of Towing Operation Vehicles		
Total Number of Towing Operation Employees		

Total Revenues (from page 1, line 1, column D)

\$ _____

Total Employee Expense (from page 1, line 2, column B)

\$ _____

Total Operating Expenses (from page 1, line 3, column D)

\$ _____

Net Profit (revenues minus expenses)

\$ _____

INVOLUNTARY TOWS NOT COMPLETED

Please indicate the Total Number of Requests for INVOLUNTARY TOWS that Did Not Result in a Tow for the period of January 1, 2011 through December 31, 2011 in each of the Categories listed below.

Category	Commercial	Non-Commercial	Total
Number of Dry Tows			
Number of Abandoned Tows			
Number of Other Tows			

Please indicate the loss of revenue responding to requests for involuntary tows, not resulting in a tow: \$ _____

Under penalties of perjury I declare that I have examined this form and to the best of my knowledge and belief it is true, correct and complete, and I further declare that I have authority to sign this document on behalf of the Company.

DATED this _____ day of _____, 2012

Signature _____

Print Name and Title _____

Carrier Name _____

Certificate No. _____

ACTUAL TOTAL REVENUES/EXPENSES BY CATEGORY BY COMPANY

COMPANY ID	Involuntary Tow Revenues	Involuntary Storage Revenues	Total Revenues Involuntary Tow & Storage	Involuntary Tow Related Expenses	Involuntary Per Tow Revenues	Involuntary Per Tow Storage Revenues	Involuntary Per Tow Revenues & Storage	Involuntary Per Tow Expense	Involuntary Per Tow Profit or Loss
1	\$88,111.00	\$12,035.00	\$100,146.00	\$94,431.36	\$83.68	\$11.43	\$95.11	\$89.68	\$5.43
2	\$8,600.56	\$9,235.00	\$17,835.56	\$11,192.77	\$106.18	\$114.01	\$220.19	\$138.18	\$82.01
3	\$44,120.00	\$24,360.00	\$68,480.00	\$38,292.27	\$111.41	\$61.52	\$172.93	\$96.70	\$76.23
4	\$74,862.27	\$0.00	\$74,862.27	\$7,132.53	\$268.32	\$0.00	\$268.32	\$25.56	\$242.76
5	\$49,250.00	\$58,950.00	\$108,200.00	\$111,572.56	\$95.08	\$113.80	\$208.88	\$215.39	-\$6.51
6	\$35,655.00	\$28,446.00	\$64,101.00	\$41,691.15	\$113.55	\$90.59	\$204.14	\$132.77	\$71.37
7	\$4,860.00	\$5,000.00	\$9,860.00	\$7,037.41	\$79.67	\$81.97	\$161.64	\$115.37	\$46.27
8	\$235.00	\$120.00	\$355.00	\$297.21	\$78.33	\$40.00	\$118.33	\$99.07	\$19.26
9	\$5,291.50	\$14,251.00	\$19,542.50	\$16,036.26	\$97.99	\$263.91	\$361.90	\$296.97	\$64.93
10	\$20,447.68	\$28,490.00	\$48,937.68	\$43,606.51	\$119.58	\$166.61	\$286.19	\$255.01	\$31.18
11	\$14,023.13	\$11,295.00	\$25,318.13	\$13,799.85	\$146.07	\$117.66	\$263.73	\$143.75	\$119.98
12	\$13,260.00	\$3,600.00	\$16,860.00	\$9,159.19	\$92.73	\$25.17	\$117.90	\$64.05	\$53.85
13	\$136,746.80	\$98,623.54	\$235,370.34	\$179,406.93	\$111.00	\$80.05	\$191.05	\$145.62	\$45.42
14	\$9,450.00	\$13,485.00	\$22,935.00	\$58,059.13	\$45.00	\$64.21	\$109.21	\$276.47	-\$167.26
15	\$59,814.00	\$0.00	\$59,814.00	\$38,458.35	\$219.10	\$0.00	\$219.10	\$140.87	\$78.23
16	\$25,000.00	\$65,000.00	\$90,000.00	\$147,990.26	\$96.15	\$250.00	\$346.15	\$569.19	-\$223.04
17	\$16,830.00	\$29,680.00	\$46,510.00	\$44,835.53	\$90.00	\$158.72	\$248.72	\$239.76	\$8.95
18	\$30,664.44	\$23,835.00	\$54,499.44	\$29,765.37	\$102.90	\$79.98	\$182.88	\$99.88	\$83.00
19	\$300,670.00	\$250,000.00	\$550,670.00	\$652,991.15	\$260.32	\$216.45	\$476.77	\$565.36	-\$88.59
20	\$6,042.09	\$5,305.00	\$11,347.09	\$10,501.75	\$114.00	\$100.09	\$214.10	\$198.15	\$15.95
21	\$72,521.35	\$37,945.00	\$110,466.35	\$146,816.17	\$119.48	\$62.51	\$181.99	\$241.87	-\$59.88
22	\$22,950.00	\$45,050.00	\$68,000.00	\$21,285.06	\$84.38	\$165.63	\$250.00	\$78.25	\$171.75
23	\$68,805.00	\$48,000.00	\$116,805.00	\$90,681.00	\$139.56	\$97.36	\$236.93	\$183.94	\$52.99
24	\$7,020.00	\$63,655.00	\$70,675.00	\$56,781.60	\$90.00	\$816.09	\$906.09	\$727.97	\$178.12
25	\$11,710.00	\$4,170.00	\$15,880.00	\$13,467.82	\$54.47	\$19.40	\$73.86	\$62.64	\$11.22
26	\$19,000.00	\$22,000.00	\$41,000.00	\$17,613.75	\$95.00	\$110.00	\$205.00	\$88.07	\$116.93
27	\$87,438.69	\$72,565.00	\$160,003.69	\$153,561.36	\$168.48	\$139.82	\$308.29	\$295.88	\$12.41
28	\$24,175.02	\$6,550.00	\$30,725.02	\$39,877.20	\$160.10	\$43.38	\$203.48	\$264.09	-\$60.61
29	\$4,140.00	\$6,370.00	\$10,510.00	\$7,581.19	\$86.25	\$132.71	\$218.96	\$157.94	\$61.02
30	\$24,064.00	\$13,290.00	\$37,354.00	\$21,930.57	\$100.69	\$55.61	\$156.29	\$91.76	\$64.53
31	\$22,680.00	\$22,360.00	\$45,040.00	\$30,111.28	\$84.94	\$83.75	\$168.69	\$112.78	\$55.91
32	\$9,978.68	\$11,200.00	\$21,178.68	\$18,777.21	\$158.39	\$177.78	\$336.17	\$298.05	\$38.12
33	\$6,100.00	\$2,875.00	\$8,975.00	\$6,996.02	\$79.22	\$37.34	\$116.56	\$90.86	\$25.70
34	\$1,470.00	\$2,905.00	\$4,375.00	\$2,140.62	\$21.30	\$42.10	\$63.41	\$31.02	\$32.38
35	\$120,959.00	\$0.00	\$120,959.00	\$116,961.52	\$98.26	\$0.00	\$98.26	\$95.01	\$3.25

ACTUAL TOTAL REVENUES/EXPENSES BY CATEGORY BY COMPANY

COMPANY ID	Involuntary Tow Revenues	Involuntary Storage Revenues	Total Revenues Involuntary Tow & Storage	Involuntary Tow Related Expenses	Involuntary Per Tow Revenues	Involuntary Per Tow Storage Revenues	Involuntary Per Tow Revenues & Storage	Involuntary Per Tow Expense	Involuntary Per Tow Profit or Loss
36	\$5,400.00	\$6,300.00	\$11,700.00	\$19,860.00	\$98.18	\$114.55	\$212.73	\$361.09	-\$148.36
37	\$9,773.00	\$4,010.00	\$13,783.00	\$10,324.41	\$162.88	\$66.83	\$229.72	\$172.07	\$57.64
38	\$170,000.00	\$100,000.00	\$270,000.00	\$192,754.54	\$708.33	\$416.67	\$1,125.00	\$803.14	\$321.86
39	\$66,803.00	\$55,420.00	\$122,223.00	\$119,897.25	\$127.00	\$105.36	\$232.36	\$227.94	\$4.42
40	\$11,610.00	\$5,155.00	\$16,765.00	\$13,497.19	\$72.56	\$32.22	\$104.78	\$84.36	\$20.42
41	\$29,640.00	\$7,000.00	\$36,640.00	\$14,814.65	\$104.00	\$24.56	\$128.56	\$51.98	\$76.58
42	\$6,779.50	\$7,278.00	\$14,057.50	\$13,600.00	\$105.93	\$113.72	\$219.65	\$212.50	\$7.15
43	\$14,670.00	\$24,605.00	\$39,275.00	\$38,553.52	\$88.37	\$148.22	\$236.60	\$232.25	\$4.35
44	\$14,123.40	\$18,609.50	\$32,732.90	\$15,042.30	\$120.71	\$159.06	\$279.77	\$128.57	\$151.20
45	\$2,430.00	\$3,220.00	\$5,650.00	\$69,070.86	\$37.97	\$50.31	\$88.28	\$1,079.23	-\$990.95
46	\$6,480.00	\$5,040.00	\$11,520.00	\$4,628.10	\$92.57	\$72.00	\$164.57	\$66.12	\$98.46
47	\$46,421.38	\$28,277.68	\$74,699.06	\$13,862.61	\$410.81	\$250.24	\$661.05	\$122.68	\$538.38
48	\$16,735.54	\$23,088.00	\$39,823.54	\$24,021.20	\$110.10	\$151.89	\$262.00	\$158.03	\$103.96
49	\$103,510.00	\$72,650.00	\$176,160.00	\$577,752.48	\$295.74	\$207.57	\$503.31	\$1,650.72	-\$1,147.41
50	\$16,783.21	\$30,825.00	\$47,608.21	\$20,894.65	\$101.72	\$186.82	\$288.53	\$126.63	\$161.90
51	\$300,000.00	\$0.00	\$300,000.00	\$281,356.33	\$160.00	\$0.00	\$160.00	\$150.06	\$9.94
52	\$583,107.97	\$308,730.00	\$891,837.97	\$795,237.07	\$90.97	\$48.16	\$139.13	\$124.06	\$15.07
53	\$7,470.00	\$17,704.06	\$25,174.06	\$24,031.67	\$84.89	\$201.18	\$286.07	\$273.09	\$12.98
54	\$11,550.00	\$17,200.00	\$28,750.00	\$127,915.00	\$102.21	\$152.21	\$254.42	\$1,131.99	-\$877.57
55	\$6,995.00	\$16,165.00	\$23,160.00	\$17,672.55	\$74.41	\$171.97	\$246.38	\$188.01	\$58.38
56	\$17,820.00	\$21,687.00	\$39,507.00	\$12,286.15	\$88.22	\$107.36	\$195.58	\$60.82	\$134.76
57	\$28,150.00	\$44,818.00	\$72,968.00	\$63,498.85	\$90.22	\$143.65	\$233.87	\$203.52	\$30.35
58	\$114,000.00	\$140,000.00	\$254,000.00	\$244,446.40	\$84.57	\$103.86	\$188.43	\$181.34	\$7.09
59	\$185,918.00	\$95,860.00	\$281,778.00	\$277,283.76	\$364.55	\$187.96	\$552.51	\$543.69	\$8.81
60	\$19,877.00	\$4,800.00	\$24,677.00	\$23,843.55	\$202.83	\$48.98	\$251.81	\$243.30	\$8.50
61	\$740.00	\$1,885.00	\$2,625.00	\$20,463.73	\$92.50	\$235.63	\$328.13	\$2,557.97	-\$2,229.84
62	\$28,049.00	\$4,200.00	\$32,249.00	\$47,024.42	\$801.40	\$120.00	\$921.40	\$1,343.55	-\$422.15
63	\$11,531.25	\$5,845.00	\$17,376.25	\$10,694.76	\$205.92	\$100.78	\$306.70	\$184.39	\$122.30
64	\$150,000.00	\$70,000.00	\$220,000.00	\$219,990.44	\$151.21	\$70.56	\$221.77	\$221.76	\$0.01
65	\$281,817.20	\$202,803.20	\$484,620.40	\$484,565.78	\$116.99	\$84.19	\$201.17	\$201.15	\$0.02
66	\$8,261.27	\$12,095.00	\$20,356.27	\$20,356.66	\$75.10	\$109.95	\$185.06	\$185.06	\$0.00
67	\$20,180.00	\$23,720.00	\$43,900.00	\$30,444.23	\$77.02	\$90.53	\$167.56	\$116.20	\$51.36
68	\$27,335.00	\$14,660.00	\$41,995.00	\$39,611.87	\$138.76	\$74.42	\$213.17	\$201.08	\$12.10
69	\$83,960.00	\$103,667.00	\$187,627.00	\$133,979.52	\$32.29	\$39.87	\$72.16	\$51.53	\$20.63
70	\$150,752.59	\$165,121.51	\$315,874.10	\$304,392.44	\$87.70	\$96.06	\$183.75	\$177.08	\$6.68

ACTUAL TOTAL REVENUES/EXPENSES BY CATEGORY BY COMPANY

COMPANY ID	Involuntary Tow Revenues	Involuntary Storage Revenues	Total Revenues Involuntary Tow & Storage	Involuntary Tow Related Expenses	Involuntary Per Tow Tow Revenues	Involuntary Per Tow Storage Revenues	Involuntary Per Tow Revenues & Storage	Involuntary Per Tow Expense	Involuntary Per Tow Profit or Loss
71	\$9,160.00	\$13,335.00	\$22,495.00	\$22,443.08	\$97.45	\$141.86	\$239.31	\$238.76	\$0.55
72	\$62,894.00	\$78,197.00	\$141,091.00	\$141,082.71	\$142.29	\$176.92	\$319.21	\$319.19	\$0.02
73	\$3,893.12	\$6,141.99	\$10,035.11	\$8,504.66	\$155.72	\$245.68	\$401.40	\$340.19	\$61.22
74	\$32,339.90	\$27,901.00	\$60,240.90	\$134,706.81	\$116.75	\$100.73	\$217.48	\$486.31	-\$268.83
75	\$5,400.00	\$9,195.00	\$14,595.00	\$14,587.97	\$88.52	\$150.74	\$239.26	\$239.15	\$0.12
76	\$23,021.37	\$12,738.00	\$35,759.37	\$57,464.25	\$185.66	\$102.73	\$288.38	\$463.42	-\$175.04
77	\$6,023.00	\$5,250.00	\$11,273.00	\$10,336.67	\$40.15	\$35.00	\$75.15	\$68.91	\$6.24
78	\$10,358.00	\$12,669.00	\$23,027.00	\$13,061.03	\$134.52	\$164.53	\$299.05	\$169.62	\$129.43
79	\$13,950.00	\$4,790.00	\$18,740.00	\$7,884.40	\$90.00	\$30.90	\$120.90	\$50.87	\$70.04
80	\$141,040.00	\$115,160.00	\$256,200.00	\$250,695.09	\$97.07	\$79.26	\$176.32	\$172.54	\$3.79
81	\$45,225.00	\$21,222.00	\$66,447.00	\$74,097.47	\$28.53	\$13.39	\$41.92	\$46.75	-\$4.83
82	\$15,980.00	\$13,475.00	\$29,455.00	\$14,394.95	\$130.98	\$110.45	\$241.43	\$117.99	\$123.44
83	\$19,736.62	\$19,353.00	\$39,089.62	\$31,760.73	\$107.26	\$105.18	\$212.44	\$172.61	\$39.83
84	\$190,800.00	\$50,900.00	\$241,700.00	\$245,354.64	\$156.52	\$41.76	\$198.28	\$201.28	-\$3.00
85	\$20,287.63	\$17,575.00	\$37,862.63	\$30,753.40	\$195.07	\$168.99	\$364.06	\$295.71	\$68.36
86	\$25,748.25	\$23,410.00	\$49,158.25	\$40,563.41	\$108.64	\$98.78	\$207.42	\$171.15	\$36.27
87	\$10,440.00	\$15,214.00	\$25,654.00	\$44,898.99	\$77.91	\$113.54	\$191.45	\$335.07	-\$143.62
88	\$7,650.00	\$19,574.75	\$27,224.75	\$3,335.58	\$90.00	\$230.29	\$320.29	\$39.24	\$281.05
89	\$9,724.00	\$10,064.00	\$19,788.00	\$9,344.80	\$226.14	\$234.05	\$460.19	\$217.32	\$242.87
90	\$10,211.00	\$10,985.00	\$21,196.00	\$17,857.00	\$108.63	\$116.86	\$225.49	\$189.97	\$35.52
91	\$17,190.00	\$19,525.00	\$36,715.00	\$21,770.81	\$143.25	\$162.71	\$305.96	\$181.42	\$124.53
92	\$242,656.00	\$188,843.00	\$431,499.00	\$410,173.16	\$110.35	\$85.88	\$196.23	\$186.53	\$9.70
93	\$9,945.11	\$32,784.93	\$42,730.04	\$38,370.26	\$81.52	\$268.73	\$350.25	\$314.51	\$35.74
94	\$215,685.33	\$86,725.00	\$302,410.33	\$21,276.63	\$233.68	\$93.96	\$327.64	\$23.05	\$304.59
95	\$2,250.00	\$2,625.00	\$4,875.00	\$2,523.99	\$150.00	\$175.00	\$325.00	\$168.27	\$156.73
96	\$16,293.27	\$14,415.00	\$30,708.27	\$29,466.27	\$112.37	\$99.41	\$211.78	\$203.22	\$8.57
97	\$7,109.78	\$9,719.00	\$16,828.78	\$13,796.62	\$107.72	\$147.26	\$254.98	\$209.04	\$45.94
98	\$462,665.65	\$24,640.00	\$487,305.65	\$470,916.23	\$125.21	\$6.67	\$131.88	\$127.45	\$4.44
99	\$16,141.00	\$25,134.00	\$41,275.00	\$21,349.75	\$206.94	\$322.23	\$529.17	\$273.71	\$255.45
100	\$111,589.78	\$25,000.00	\$136,589.78	\$247,370.40	\$258.91	\$58.00	\$316.91	\$573.95	-\$257.03
101	\$46,775.00	\$45,550.00	\$92,325.00	\$54,769.00	\$96.84	\$94.31	\$191.15	\$113.39	\$77.76
102	\$441.00	\$890.00	\$1,331.00	\$11.28	\$110.25	\$222.50	\$332.75	\$2.82	\$329.93
103	\$19,440.00	\$15,120.00	\$34,560.00	\$31,606.62	\$67.03	\$52.14	\$119.17	\$108.99	\$10.18
104	\$3,210.00	\$4,550.00	\$7,760.00	\$7,505.97	\$97.27	\$137.88	\$235.15	\$227.45	\$7.70
105	\$5,310.00	\$8,260.00	\$13,570.00	\$6,610.91	\$85.65	\$133.23	\$218.87	\$106.63	\$112.24

ACTUAL TOTAL REVENUES/EXPENSES BY CATEGORY BY COMPANY

COMPANY ID	Involuntary Tow Revenues	Involuntary Storage Revenues	Total Revenues Involuntary Tow & Storage	Involuntary Tow Related Expenses	Involuntary Per Tow Revenues	Involuntary Per Tow Storage Revenues	Involuntary Per Tow Revenues & Storage	Involuntary Per Tow Expense	Involuntary Per Tow Profit or Loss
106	\$7,547.75	\$10,290.00	\$17,837.75	\$3,076.60	\$127.93	\$174.41	\$302.33	\$52.15	\$250.19
107	\$14,670.00	\$15,190.00	\$29,860.00	\$15,069.93	\$84.80	\$87.80	\$172.60	\$87.11	\$85.49
108	\$52,017.64	\$47,421.27	\$99,438.91	\$91,372.97	\$101.80	\$92.80	\$194.60	\$178.81	\$15.78
109	\$14,200.00	\$29,400.00	\$43,600.00	\$43,047.48	\$76.76	\$158.92	\$235.68	\$232.69	\$2.99
110	\$9,880.00	\$3,640.00	\$13,520.00	\$13,081.12	\$95.00	\$35.00	\$130.00	\$125.78	\$4.22
111	\$16,917.00	\$20,712.00	\$37,629.00	\$21,447.14	\$115.08	\$140.90	\$255.98	\$145.90	\$110.08
112	\$49,920.00	\$34,350.00	\$84,270.00	\$76,158.97	\$144.70	\$99.57	\$244.26	\$220.75	\$23.51
113	\$17,381.75	\$30,355.00	\$47,736.75	\$41,605.94	\$98.20	\$171.50	\$269.70	\$235.06	\$34.64
114	\$25,632.93	\$29,120.00	\$54,752.93	\$52,843.59	\$128.81	\$146.33	\$275.14	\$265.55	\$9.59
115	\$11,345.00	\$22,050.00	\$33,395.00	\$32,626.88	\$73.67	\$143.18	\$216.85	\$211.86	\$4.99
116	\$35,238.68	\$45,107.49	\$80,346.17	\$60,980.62	\$102.74	\$131.51	\$234.25	\$177.79	\$56.46
117	\$71,697.00	\$47,798.00	\$119,495.00	\$122,960.66	\$116.01	\$77.34	\$193.36	\$198.97	-\$5.61
118	\$141,233.44	\$79,816.50	\$221,049.94	\$135,969.90	\$239.38	\$135.28	\$374.66	\$230.46	\$144.20
119	\$12,960.00	\$11,870.42	\$24,830.42	\$12,053.14	\$89.38	\$81.86	\$171.24	\$83.13	\$88.12
120	\$1,460.00	\$250.00	\$1,710.00	\$1,599.36	\$146.00	\$25.00	\$171.00	\$159.94	\$11.06
121	\$691,149.00	\$0.00	\$691,149.00	\$682,661.00	\$108.83	\$0.00	\$108.83	\$107.49	\$1.34
122	\$90,875.75	\$87,030.07	\$177,905.82	\$58,674.37	\$82.92	\$79.41	\$162.32	\$53.54	\$108.79
123	\$12,330.00	\$13,430.00	\$25,760.00	\$37,770.36	\$81.66	\$88.94	\$170.60	\$250.13	-\$79.54
124	\$786,190.00	\$275,135.00	\$1,061,325.00	\$910,435.74	\$100.01	\$35.00	\$135.01	\$115.82	\$19.19
125	\$11,436.00	\$30,149.00	\$41,585.00	\$33,391.68	\$104.92	\$276.60	\$381.51	\$306.35	\$75.17
126	\$7,158.18	\$4,165.00	\$11,323.18	\$10,911.75	\$143.16	\$83.30	\$226.46	\$218.24	\$8.23
127	\$8,409.16	\$12,995.00	\$21,404.16	\$20,870.75	\$120.13	\$185.64	\$305.77	\$298.15	\$7.62
128	\$32,345.00	\$39,385.00	\$71,730.00	\$63,395.24	\$85.34	\$103.92	\$189.26	\$167.27	\$21.99
129	\$12,600.00	\$8,305.00	\$20,905.00	\$20,067.79	\$237.74	\$156.70	\$394.43	\$378.64	\$15.80
130	\$28,827.00	\$31,829.00	\$60,656.00	\$46,666.07	\$119.12	\$131.52	\$250.64	\$192.83	\$57.81
131	\$4,160.00	\$1,040.00	\$5,200.00	\$5,181.12	\$61.18	\$15.29	\$76.47	\$76.19	\$0.28
132	\$10,890.00	\$3,812.00	\$14,702.00	\$12,578.15	\$55.85	\$19.55	\$75.39	\$64.50	\$10.89
133	\$2,346.00	\$1,925.00	\$4,271.00	\$4,190.70	\$80.90	\$66.38	\$147.28	\$144.51	\$2.77
134	\$2,876.00	\$2,795.00	\$5,671.00	\$20,326.02	\$106.52	\$103.52	\$210.04	\$752.82	-\$542.78
135	\$21,600.00	\$25,200.00	\$46,800.00	\$34,808.91	\$82.76	\$96.55	\$179.31	\$133.37	\$45.94
136	\$6,836.58	\$11,731.00	\$18,567.58	\$15,484.47	\$87.65	\$150.40	\$238.05	\$198.52	\$39.53
137	\$264,568.00	\$110,210.00	\$374,778.00	\$344,846.46	\$120.09	\$50.03	\$170.12	\$156.53	\$13.59
138	\$13,712.67	\$8,480.95	\$22,193.62	\$11,023.56	\$117.20	\$72.49	\$189.69	\$94.22	\$95.47
139	\$3,700.00	\$325.00	\$4,025.00	\$3,498.25	\$92.50	\$8.13	\$100.63	\$87.46	\$13.17
140	\$9,368.41	\$27,855.00	\$37,223.41	\$35,655.16	\$98.61	\$293.21	\$391.83	\$375.32	\$16.51

ACTUAL TOTAL REVENUES/EXPENSES BY CATEGORY BY COMPANY

COMPANY ID	Involuntary Tow Revenues	Involuntary Storage Revenues	Total Revenues Involuntary Tow & Storage	Involuntary Tow Related Expenses	Involuntary Per Tow Revenues	Involuntary Per Tow Storage Revenues	Involuntary Per Tow Revenues & Storage	Involuntary Per Tow Expense	Involuntary Per Tow Profit or Loss
141	\$10,890.00	\$17,010.00	\$27,900.00	\$11,688.60	\$88.54	\$138.29	\$226.83	\$95.03	\$131.80
142	\$9,600.00	\$6,000.00	\$15,600.00	\$42,955.26	\$60.00	\$37.50	\$97.50	\$268.47	-\$170.97
143	\$12,755.00	\$20,956.00	\$33,711.00	\$33,639.17	\$86.77	\$142.56	\$229.33	\$228.84	\$0.49
144	\$24,570.00	\$28,665.00	\$53,235.00	\$29,131.59	\$81.90	\$95.55	\$177.45	\$97.11	\$80.34
145	\$40,998.00	\$28,000.00	\$68,998.00	\$32,150.00	\$525.62	\$358.97	\$884.59	\$412.18	\$472.41
146	\$1,620.00	\$1,575.00	\$3,195.00	\$2,318.24	\$4.66	\$4.53	\$9.18	\$6.66	\$2.52
147	\$4,445.49	\$1,645.00	\$6,090.49	\$2,954.36	\$317.54	\$117.50	\$435.04	\$211.03	\$224.01
148	\$9,002.59	\$12,303.16	\$21,305.75	\$16,333.27	\$93.78	\$128.16	\$221.93	\$170.14	\$51.80
149	\$17,682.92	\$23,781.00	\$41,463.92	\$22,389.57	\$106.52	\$143.26	\$249.78	\$134.88	\$114.91
150	\$84,600.00	\$32,900.00	\$117,500.00	\$91,574.73	\$90.00	\$35.00	\$125.00	\$97.42	\$27.58
151	\$47,335.00	\$31,036.00	\$78,371.00	\$72,296.98	\$142.15	\$93.20	\$235.35	\$217.11	\$18.24
152	\$4,975.00	\$2,420.00	\$7,395.00	\$6,327.01	\$101.53	\$49.39	\$150.92	\$129.12	\$21.80
153	\$17,010.00	\$17,790.00	\$34,800.00	\$312,765.38	\$90.00	\$94.13	\$184.13	\$1,654.84	-\$1,470.72
154	\$6,840.00	\$16,998.00	\$23,838.00	\$59,721.00	\$82.41	\$204.80	\$287.20	\$719.53	-\$432.33
155	\$73,000.00	\$45,000.00	\$118,000.00	\$125,290.60	\$470.97	\$290.32	\$761.29	\$808.33	-\$47.04
156	\$8,742.00	\$23,030.00	\$31,772.00	\$33,977.33	\$88.30	\$232.63	\$320.93	\$343.21	-\$22.28
157	\$41,376.50	\$43,190.00	\$84,566.50	\$107,622.10	\$81.77	\$85.36	\$167.13	\$212.69	-\$45.56
158	\$15,190.00	\$30,116.27	\$45,306.27	\$47,130.79	\$71.65	\$142.06	\$213.71	\$222.32	-\$8.61
159	\$64,240.00	\$9,235.00	\$73,475.00	\$96,029.34	\$237.05	\$34.08	\$271.13	\$354.35	-\$83.23
160	\$13,500.00	\$17,051.86	\$30,551.86	\$42,100.00	\$90.00	\$113.68	\$203.68	\$280.67	-\$76.99
161	\$6,585.25	\$7,715.00	\$14,300.25	\$14,332.64	\$177.98	\$208.51	\$386.49	\$387.37	-\$0.88
162	\$51,274.00	\$44,906.00	\$96,180.00	\$99,142.60	\$97.85	\$85.70	\$183.55	\$189.20	-\$5.65
163	\$67,503.00	\$74,525.00	\$142,028.00	\$103,630.40	\$110.84	\$122.37	\$233.22	\$170.16	\$63.05
164	\$7,868.86	\$8,020.00	\$15,888.86	\$20,439.91	\$95.96	\$97.80	\$193.77	\$249.27	-\$55.50
165	\$13,160.00	\$19,715.00	\$32,875.00	\$28,279.01	\$93.33	\$139.82	\$233.16	\$200.56	\$32.60
166	\$6,030.00	\$10,600.00	\$16,630.00	\$17,340.11	\$90.00	\$158.21	\$248.21	\$258.81	-\$10.60
167	\$6,030.00	\$10,705.00	\$16,735.00	\$17,421.01	\$84.93	\$150.77	\$235.70	\$245.37	-\$9.66
168	\$6,520.00	\$14,084.00	\$20,604.00	\$13,582.11	\$81.50	\$176.05	\$257.55	\$169.78	\$87.77
169	\$9,360.00	\$2,310.00	\$11,670.00	\$12,182.68	\$90.00	\$22.21	\$112.21	\$117.14	-\$4.93
170	\$5,780.60	\$5,984.50	\$11,765.10	\$13,483.94	\$722.58	\$748.06	\$1,470.64	\$1,685.49	-\$214.86
171	\$335,687.98	\$246,890.00	\$582,577.98	\$586,195.11	\$82.24	\$60.48	\$142.72	\$143.60	-\$0.89
172	\$9,685.31	\$18,535.31	\$28,220.62	\$29,717.49	\$94.95	\$181.72	\$276.67	\$291.35	-\$14.68
173	\$18,450.00	\$88,766.00	\$107,216.00	\$107,641.82	\$25.63	\$123.29	\$148.91	\$149.50	-\$0.59
174	\$58,849.00	\$74,835.00	\$133,684.00	\$159,171.67	\$52.64	\$66.94	\$119.57	\$142.37	-\$22.80
175	\$10,440.00	\$8,635.00	\$19,075.00	\$26,334.89	\$66.92	\$55.35	\$122.28	\$168.81	-\$46.54

ACTUAL TOTAL REVENUES/EXPENSES BY CATEGORY BY COMPANY

ATTACHMENT C-2

COMPANY ID	Involuntary Tow Revenues	Involuntary Storage Revenues	Total Revenues Involuntary Tow & Storage	Involuntary Tow Related Expenses	Involuntary Per Tow Tow Revenues	Involuntary Per Tow Storage Revenues	Involuntary Per Tow Revenues Tow & Storage	Involuntary Per Tow Expense	Involuntary Per Tow Profit or Loss
176	\$72,979.69	\$0.00	\$72,979.69	\$146,152.44	\$75.47	\$0.00	\$75.47	\$151.14	-\$75.67
177	\$540.00	\$3,615.00	\$4,155.00	\$13,401.55	\$180.00	\$1,205.00	\$1,385.00	\$4,467.18	-\$3,082.18
178	\$15,070.00	\$17,631.00	\$32,701.00	\$41,993.37	\$94.19	\$110.19	\$204.38	\$262.46	-\$58.08
179	\$6,128.00	\$9,470.00	\$15,598.00	\$18,820.00	\$115.62	\$178.68	\$294.30	\$355.09	-\$60.79
180	\$1,080.00	\$2,485.00	\$3,565.00	\$3,583.40	\$54.00	\$124.25	\$178.25	\$179.17	-\$0.92
181	\$87,612.00	\$59,039.00	\$146,651.00	\$523,906.12	\$138.41	\$93.27	\$231.68	\$827.66	-\$595.98
182	\$110,000.00	\$42,770.00	\$152,770.00	\$142,617.70	\$87.65	\$34.08	\$121.73	\$113.64	\$8.09
183	\$19,529.00	\$20,850.00	\$40,379.00	\$92,854.02	\$92.55	\$98.82	\$191.37	\$440.07	-\$248.70
184	\$41,454.29	\$16,805.00	\$58,259.29	\$603.10	\$211.50	\$85.74	\$297.24	\$3.08	\$294.16
185	\$36,432.00	\$0.00	\$36,432.00	\$98,917.87	\$87.16	\$0.00	\$87.16	\$236.65	-\$149.49
186	\$38,856.00	\$26,640.00	\$65,496.00	\$68,724.07	\$92.96	\$63.73	\$156.69	\$164.41	-\$7.72
187	\$8,280.00	\$11,920.00	\$20,200.00	\$24,900.55	\$90.00	\$129.57	\$219.57	\$270.66	-\$51.09
188	\$197,857.00	\$19,050.00	\$216,907.00	\$721,831.39	\$86.48	\$8.33	\$94.80	\$315.49	-\$220.68
189	\$58,897.45	\$28,695.00	\$87,592.45	\$93,579.22	\$86.11	\$41.95	\$128.06	\$136.81	-\$8.75
190	\$16,443.11	\$21,845.00	\$38,288.11	\$46,986.19	\$117.45	\$156.04	\$273.49	\$335.62	-\$62.13
191	\$20,916.00	\$30,279.00	\$51,195.00	\$49,027.45	\$170.05	\$246.17	\$416.22	\$398.60	\$17.62
192	\$40,793.70	\$48,235.00	\$89,028.70	\$124,873.45	\$94.65	\$111.91	\$206.56	\$289.73	-\$83.17
193	\$5,100.00	\$4,500.00	\$9,600.00	\$42,327.22	\$83.61	\$73.77	\$157.38	\$693.89	-\$536.51
194	\$8,190.29	\$10,539.00	\$18,729.29	\$22,188.86	\$90.00	\$115.81	\$205.82	\$243.83	-\$38.02
195	\$10,690.00	\$3,464.00	\$14,154.00	\$14,331.00	\$50.42	\$16.34	\$66.76	\$67.60	-\$0.83
196	\$15,000.00	\$6,000.00	\$21,000.00	\$23,012.40	\$126.05	\$50.42	\$176.47	\$193.38	-\$16.91
197	\$12,272.00	\$7,035.00	\$19,307.00	\$29,487.12	\$141.06	\$80.86	\$221.92	\$338.93	-\$117.01
198	\$7,272.00	\$13,545.00	\$20,817.00	\$22,525.75	\$38.07	\$70.92	\$108.99	\$117.94	-\$8.95
Averages	\$52,033.69	\$31,649.11	\$83,682.79	\$86,259.70	\$127.29	\$124.14	\$251.44	\$284.42	-\$32.98



U.S. Energy Information
Administration

PETROLEUM & OTHER LIQUIDS

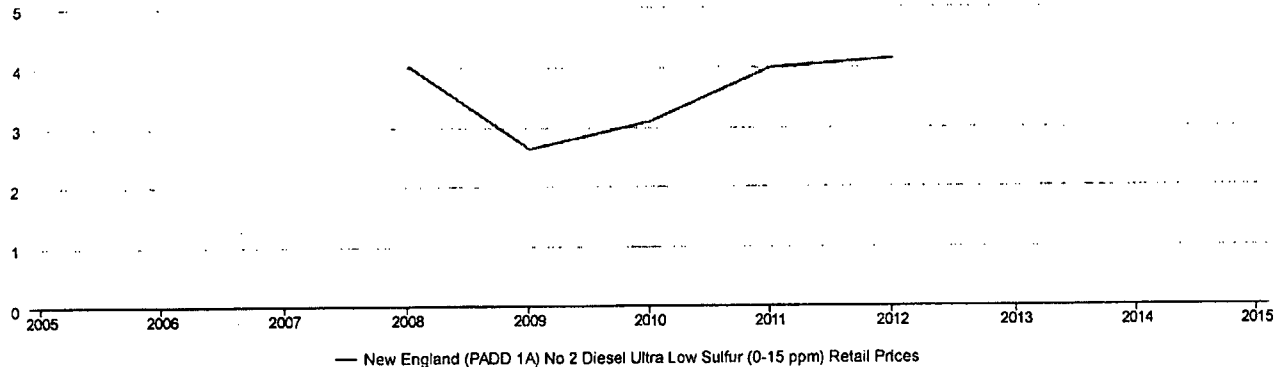
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New England (PADD 1A) No 2 Diesel Ultra Low Sulfur (0-15 ppm) Retail Prices



Dollars per Gallon



Source: U.S. Energy Information Administration

New England (PADD 1A) No 2 Diesel Ultra Low Sulfur (0-15 ppm) Retail Prices (Dollars per Gallon)

Decade	Year-0	Year-1	Year-2	Year-3	Year-4	Year-5	Year-6	Year-7	Year-8	Year-9
2000's								NA	4.021	2.629
2010's	3.085	3.978	4.128							

- = No Data Reported; -- = Not Applicable; NA = Not Available; W = Withheld to avoid disclosure of individual company data.

Release Date: 7/15/2013

Next Release Date: 7/22/2013

Referring Pages:

- [New England \(PADD 1A\) Gasoline and Diesel Retail Prices](#)
- [Retail Prices for Ultra Low Sulfur Diesel](#)



U.S. Energy Information
Administration

PETROLEUM & OTHER LIQUIDS

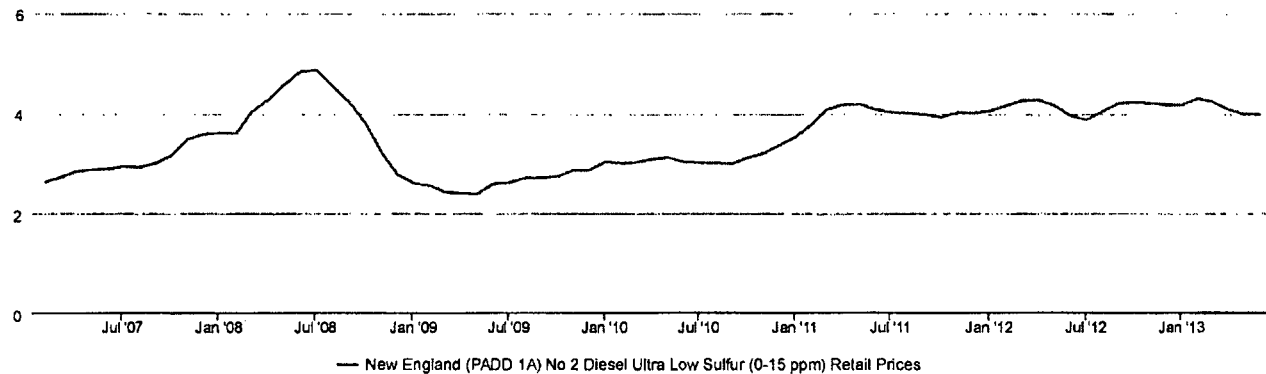
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New England (PADD 1A) No 2 Diesel Ultra Low Sulfur (0-15 ppm) Retail Prices

Dollars per Gallon



Source: U.S. Energy Information Administration

Chart Tools

no analysis applied

New England (PADD 1A) No 2 Diesel Ultra Low Sulfur (0-15 ppm) Retail Prices (Dollars per Gallon)

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2007		2.628	2.715	2.840	2.876	2.888	2.945	2.925	3.002	3.159	3.484	3.586
2008	3.611	3.602	4.028	4.263	4.563	4.838	4.857	4.531	4.221	3.808	3.208	2.774
2009	2.606	2.558	2.427	2.412	2.397	2.598	2.623	2.712	2.715	2.743	2.870	2.865
2010	3.031	3.008	3.022	3.087	3.121	3.036	3.020	3.013	2.996	3.109	3.204	3.367
2011	3.536	3.785	4.077	4.174	4.188	4.077	4.023	4.010	3.981	3.924	4.020	4.009
2012	4.049	4.158	4.256	4.267	4.157	3.952	3.876	4.044	4.202	4.220	4.202	4.172
2013	4.165	4.295	4.229	4.081	3.991	3.982						

-- = No Data Reported; -- = Not Applicable; NA = Not Available; W = Withheld to avoid disclosure of individual company data.

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ATTACHMENT C-3

Data 1: New England (PADD 1A) No 2 Diesel Retail Prices (Dollars per Gallon)	
Sourcekey	EMD_EPD2D_PTE_R1X _DPG
Date	New England (PADD 1A) No 2 Diesel Retail Prices (Dollars per Gallon)
1997	
1998	1.116
1999	1.168
2000	1.614
2001	1.492
2002	1.403
2003	1.643
2004	1.924
2005	2.511
2006	2.804
2007	2.979
2008	4.021
2009	2.629
2010	3.085
2011	3.978
2012	4.128