

**BEFORE THE
PHILADELPHIA WATER, SEWER AND STORM WATER RATE BOARD**

In the Matter of the Philadelphia Water Department's Proposed Changes in Water, Wastewater and Stormwater Rates and Charges	Fiscal Years 2026-2027
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REPLY BRIEF OF THE PHILADELPHIA WATER DEPARTMENT

I. INTRODUCTION

The Philadelphia Water Department (“PWD” or “Department”) submits this Reply Brief (a) in response to separate oppositions to the Joint Petition for Partial Settlement (“Partial Settlement”)¹ submitted by the Philadelphia Large Users Group (“PLUG”) and Mr. Haver; and (b) in response to PLUG’s Main Brief.

The Department submits that the [Partial Settlement](#) – including agreed-upon revised additional incremental revenues — should be adopted and approved by the Philadelphia Water, Sewer and Storm Water Rate Board (“Rate Board” or “Board”) without further amendment because the Partial Settlement is reasonable and supported by the Hearing Record. PWD’s [Main Brief](#) supports the Partial Settlement. The Partial Settlement is also supported by the [Letter In Lieu](#) filed by the Public Advocate (“Advocate” or “PA”) as well as the Advocate’s [Statement in Support](#). As explained below and in its Main Brief, PWD disagrees with the oppositions to the Partial Settlement. In support of its position, PWD provides tables showing, among other things,

¹ The Joint Petition for Partial Settlement was entered into between Department and the Public Advocate (“Advocate” or “PA”).

typical bill impacts and general service rates and charges associated with the Partial Settlement in Appendix A hereto.

The Department also opposes the recommendations advanced by PLUG in its Main Brief, including the PLUG (limited) phased implementation of the AMI demand study peaking factors as well as other cost of service recommendations. Each of PLUG's recommendations is addressed in PWD's Main Brief. For the reasons stated in PWD's Main Brief and herein, the Department urges the Rate Board to reject PLUG's recommendations.

II. PARTIAL SETTLEMENT

The Partial Settlement should be approved without further amendment because the Partial Settlement is reasonable and supported by the Hearing Record.

A. PLUG

The Partial Settlement was opposed by PLUG. Broadly speaking, PLUG's criticisms fall into three categories. Each of these categories is discussed below.

First, PLUG objects to the Partial Settlement because PLUG believes that it cannot "fully assess" the Partial Settlement. This generalized objection misses the mark because it fails to address any of the specific terms within the Partial Settlement. Please recall that, in this rate case, PLUG is primarily challenging the Department's cost of service and rate design proposals. The Partial Settlement, in and of itself, cannot address "final rate design" because the cost of service and allocation issues - raised by PLUG - are still being litigated. PLUG's issues, if adopted, would change the outcome from the Department's proposals as well as the final rate design and impacts. Any final rate design and rate impacts upon PLUG's members (or other ratepayers) will

only be known after the Rate Board resolves PLUG's issues, one way or another.²

Second, PLUG also objects to the Partial Settlement because it believes that it lacked "an opportunity to participate" in its negotiation. This is not completely accurate, as PLUG did engage in discussions with PWD about joining the settlement of the rate case (albeit after the announcement that settlement negotiations had begun).³ Please recall that settlement terms evolved from an outline of issues to a term sheet and ultimately to the Partial Settlement. This largely took place during the week of technical hearings (and immediately thereafter). Please note that, as a part of the negotiations, settlement terms were revised to address certain PLUG concerns (e.g., PWD will re-evaluate the phase-in of the AMI based peaking factors once more data is available; and PWD will include, among the alternative rate structures to be evaluated, those alternatives identified by PLUG).⁴ Also note that PWD did not agree with certain PLUG cost of service recommendations because, as explained in the PWD's Main Brief, such

² Partially in response to PLUG's observation that it wished to know more about the overall impact of the Partial Settlement, PWD has provided herewith Tables C-4 (comparison of typical bills for residential customers); C-5 (comparison of example bills for non-residential customers); C-10 (proposed rates for general service - water); C-11 (proposed rates for fire protection); C-11a (proposed rates for residential fire protection); C-12 (proposed rates for general service - sanitary sewer) and C-13 (proposed rates for residential and non-residential stormwater service). See, Appendix A. These tables will also allow the Hearing Officer to review the anticipated bill impacts associated with the Partial Settlement, *assuming it is accepted and approved in this proceeding*. Please note that the attached tables do not reflect PLUG's positions which are still being litigated. If a compromise is reached with PLUG subsequent to this writing, the tables in Appendix A will need to be updated.

³ There was a limited period after the submission of rebuttal testimony on Friday, May 16 and the pre-hearing conference on Tuesday, May 20 (one business day) when settlement negotiations were reasonably anticipated. The Department and the Advocate announced that settlement discussions were underway and that an outline of settlement terms was being drafted on May 20. A more detailed Term Sheet was completed by May 21 (e.g., revenue and expense issues; waiver of cross for respective witnesses on cost of service issues; outline of customer service issues to be addressed). Even then, final details as to the resolution of customer service issues and certain rate structure issues were yet to be finalized. The point of the foregoing is that settlement discussions were fluid and ongoing during the week of technical hearings (and even thereafter) and changes were made up until the point of filing the Partial Settlement on May 30. PWD continues to request that PLUG and others join the Partial Settlement.

⁴ See, Joint Settlement Petition at 4.

recommendations were not supported by the record and were not based on sound cost of service principles.⁵

As a practical matter, the Partial Settlement reflects only agreements between the Department and the Advocate (“Joint Petitioners”) as to a subset of issues litigated in this rate case. Specifically, the Joint Petitioners worked to reach a compromise with respect to revenue and expense adjustments. Neither PLUG or any of the other Participants raised specific revenue or expense adjustments.

The Department and the Advocate also worked together to reach a compromise on certain “customer service” issues raised by the Advocate. Most of these issues were unique to the Advocate’s position (e.g., quarterly reporting regarding the Raise Your Hand (“RYH”) program and the Utility Emergency Services Fund (“UESF”) grant program; Customer Assistance Program (“CAP”) application language changes regarding income and eligibility; and a cost/benefit analysis related to the Low Income Conservation Assistance Program (“LICAP”), as well as other recommendations).⁶ Neither PLUG or any of the other Participants raised the above customer service issues.

PLUG’s positions in certain respects were also unique. For example, PLUG argues for changes to the Charity Rate Regulations (“Regulations”). PWD suggested that PLUG submit comments or request a hearing before the Department of Records with respect to these regulations. PLUG must follow the City of Philadelphia’s regulatory appeal process to express its objections.⁷ The venue to file comments or request a hearing is the Department of Records. In

⁵ See, PWD Main Brief at 47-52.

⁶ See, Joint Settlement Petition at 4-5.

⁷ See, Philadelphia Home Rule Charter, Section 8-407.

the instant context, the Charity Rate Regulations were filed with the Department of Records on May 14, 2025. PLUG has thirty days from the posting of the aforesaid regulations to request a hearing before the new Regulations become final.

Please note that the subject Regulations have not substantively changed. The Regulations are simply being promulgated separately from PWD Rates and Charges because they relate to the administration of charity rate programs, not the actual rates and charges. PWD, the Water Revenue Bureau and PLUG did not reach a compromise as to this issue. If PLUG timely requests a hearing before the Department of Records, its concerns will be heard at that venue.⁸

As noted above, PLUG also advanced cost of service and rate structure recommendations in this proceeding, but same had particular flaws (i.e., unsupported by record and departed from sound cost of service ratemaking principles) that made negotiations with respect to such recommendations more difficult.⁹ Nonetheless, PWD has attempted to find common ground with PLUG (and continues to discuss the possibility of settlement with PLUG).

Third, PLUG further objects to the Partial Settlement citing the limited timeline to litigate a rate case under the Rate Board's Regulations¹⁰ and the Rate Ordinance¹¹ (120 days). PLUG maintains that the Board's regulations (promulgated consistent with the requirements of the Rate Ordinance) provide insufficient time to review the rate filing and negotiate a settlement. PLUG

⁸ The Partial Settlement also alludes to PWD/WRB Regulations regarding Charity Rate Administration. Issues in connection with the aforesaid Regulations are to be addressed in connection with the process pending before the Department of Records.

⁹ See, PWD Main Brief at 47-52.

¹⁰ See, Rate Board Regulations, Section II.A.1.

¹¹ See, Philadelphia Code, Section 13-101(4)(b)(iv).

does not specifically state that the Rate Ordinance should be amended. But that is one approach that is reasonably inferred from its comments.¹²

Plainly, the Rate Ordinance requires the Rate Board to approve, modify or reject the proposed rates and charges in a timely manner, but “no later than 120 days from the filing” of the Formal Notice.¹³ PLUG views this timeline as too constrained. Please note that this last PLUG criticism relates to the Rate Ordinance, not to any of the terms within the Partial Settlement.

B. Mr. Haver

The Partial Settlement was also opposed by Mr. Haver. The Department submits that Mr. Haver’s criticisms should not be used as a basis to reject or modify the Partial Settlement. Broadly speaking, Mr. Haver’s criticisms fall into two categories. Each category is discussed below.

First, Mr. Haver generally argues that a “black box” settlement is unreasonable. In the past, a black box settlement has been accepted by this Rate Board. Such a settlement establishes an agreed-upon recovery of additional revenues, but does not reflect a specific resolution of every dispute between the Participants in the proceeding. The resolution of every dispute is not always required because the Rate Board does not have oversight over the Department’s spending or budgets. This rate proceeding seeks approval (from the Rate Board) for rates that will support the Department’s budgets (revenue requirements). This rate proceeding does not control how the Department will spend funds received from the rates.

¹² PLUG encourages the Rate Board to “explore opportunities to extend the 120-day review period to allow sufficient time for parties to develop a record and engage in thorough settlement discussions.” PLUG Objections at 2. This timeline is prescribed by the Rate Ordinance and Rate Board Regulations. See, Philadelphia Code, Section 13-101(4)(b)(iv); Rate Board Regulations, Section II.A.1.

¹³ See, Philadelphia Code, Section 13-101(4)(b)(iv).

Second, Mr. Haver is generally critical of the “process” before the Rate Board. He is critical of procedures used for hearings, of the Advocate and of the Hearing Officer. Such criticisms do not relate to the reasonableness of any of the terms within the Partial Settlement. In fact, Mr. Haver’s critiques of virtual technical hearings, the Advocate and the Hearing Officer were made well before the hearings themselves. He is merely repeating his prior criticisms albeit in a different context.

III. [PLUG] COST OF SERVICE AND RATE DESIGN

Only PLUG filed a Main Brief on cost of service and rate design issues that were not resolved by the [Partial Settlement](#). In response, the Department refers the Hearing Officer and Rate Board to PWD’s [Main Brief](#) which explained the Department’s disagreement on the issues raised by PLUG.¹⁴

IV. [PLUG] CHARITY RATE REGULATIONS

PLUG’s Main Brief argues that the Rate Board should direct the Department to implement customer protections to ensure reasonable administration of the eligibility requirements in the PWD/WRB Charity Rate Regulations.¹⁵ The Department disagrees for the reasons stated in Section VIII.A of its [Main Brief](#) which are incorporated herein by reference. As noted previously, issues in connection with the Regulations need to be addressed through filing an appeal as a part of the process pending before the Department of Records.

¹⁴ PWD Main Brief at 47-52.

¹⁵ PLUG Main Brief at 7-9.

V. CONCLUSION

For all of the reasons stated in this Reply Brief as well as PWD's Main Brief (together with the facts and information contained in the record), the Department requests that the Hearing Officer recommend, and that the Rate Board take, the following actions:

- (1) approve, without further modifications and/or adjustments, the Department's proposed additional incremental revenues – as amended by the Partial Settlement;
- (2) find that the proposed additional incremental revenues as amended by the Partial Settlement are supported by the record, are in compliance with the Rate Ordinance and other applicable requirements and therefore should be permitted to be placed in effect for service rendered on and after September 1, 2025, and September 1, 2026, consistent with the terms and conditions contained in the Formal Notice, as amended by the Department;
- (3) permit the Department to place into effect the uncontested tariff changes together with changes in miscellaneous fees and charges;
- (4) reject any remaining issues, proposals, modifications and/or adjustments by the other participants that are not contained in the Formal Notice (as amended by the Partial Settlement); and
- (5) direct the Department to prepare and submit regulations to include rates and charges, typical bill impacts and other schedules consistent with Formal Notice, as amended by the Partial Settlement, and the foregoing discussion.

Respectfully submitted,

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**TABLE C-4
COMBINED SYSTEM: COMPARISON OF TYPICAL
BILL FOR RESIDENTIAL CUSTOMERS
UNDER EXISTING AND PROPOSED RATES**

(1)	(2)	(3)	(4)	(5)	(5)	(5)
		FY 2025	FY 2026		FY 2027	
Meter Size	Monthly Use	Existing Rates	Proposed Rates	% Proposed of Existing	Proposed Rates	% Proposed of FY 2026
Inches	Mcf	\$	\$	%	\$	%
5/8	0.00	33.22	35.05	5.5	37.84	8.0
5/8	0.20	55.80	60.33	8.1	64.10	6.2
5/8	0.30	67.09	72.98	8.8	77.24	5.8
5/8	0.40	78.38	85.62	9.2	90.37	5.5
5/8	0.43	81.77	89.42	9.4	94.31	5.5
5/8	0.50	89.68	98.27	9.6	103.50	5.3
5/8	0.60	100.97	110.91	9.8	116.63	5.2
5/8	0.70	112.26	123.55	10.1	129.76	5.0
5/8	0.80	123.55	136.20	10.2	142.90	4.9
5/8	1.70	225.17	249.98	11.0	261.08	4.4
5/8	2.70	333.57	371.08	11.2	389.32	4.9
5/8	3.30	397.45	442.38	11.3	465.46	5.2

Typical Senior

Typical Residential

Notes:

FY 2025 figures reflect the existing base and current TAP-R rates, of \$3.08/Mcf for water and \$4.40/Mcf for sewer.

FY 2026 and FY 2027 figures reflect the proposed base and TAP-R rates, of \$3.59/Mcf for water and \$5.07/Mcf for sewer.

The FY 2026 TAP-R rates are subject to the Rate Board's Determination in the 2025 TAP-R Reconciliation Proceeding.

The TAP-R Rates are subject to annual reconciliation.

Typical Senior Citizen is presented prior to discount. Eligible Senior Citizen's receive a 25% discount on their total bill. The associated FY 2025, FY 2026, and FY 2027 bills would be \$50.32, \$54.73, and \$57.93, respectively.

Mcf - Thousand cubic feet

**TABLE C-5
COMBINED SYSTEM: COMPARISON OF EXAMPLE BILLS
FOR NON-RESIDENTIAL CUSTOMERS
UNDER EXISTING AND PROPOSED RATES**

(1) Meter Size	(2) Monthly Use	(3) Impervious Area	(4) Gross Area	(5)	(6)	(7)	(8)	(9)
				FY 2025	FY 2026		FY 2027	
				Existing Rates	Proposed Rates	% Proposed of Existing	Proposed Rates	% Proposed of FY 2026
Inches	Mcf	sf	sf	\$	\$	%	\$	%
5/8	0.0	1,794	2,110	44.88	46.88	4.5	50.81	8.4
5/8	0.2	1,794	2,110	67.46	72.16	7.0	77.07	6.8
5/8	0.3	1,794	2,110	78.75	84.81	7.7	90.21	6.4
5/8	0.4	1,794	2,110	90.04	97.45	8.2	103.34	6.0
5/8	0.5	4,000	5,500	131.74	141.28	7.2	150.68	6.7
5/8	0.55	4,000	5,500	137.38	147.60	7.4	157.25	6.5
5/8	0.6	4,000	5,500	143.03	153.92	7.6	163.81	6.4
5/8	0.7	4,000	5,500	154.32	166.56	7.9	176.94	6.2
5/8	0.8	26,000	38,000	499.24	521.23	4.4	565.38	8.5
5/8	1.7	26,000	38,000	600.86	635.01	5.7	683.56	7.6
5/8	2.7	4,000	5,500	375.63	414.09	10.2	436.50	5.4
5/8	3.3	4,000	5,500	439.51	485.39	10.4	512.64	5.6
5/8	11.0	7,000	11,000	1,306.67	1,448.89	10.9	1,543.17	6.5
1	1.7	7,700	7,900	330.83	359.39	8.6	380.88	6.0
1	5.0	22,500	24,000	894.65	969.30	8.3	1,037.49	7.0
1	8.0	7,700	7,900	1,003.52	1,110.24	10.6	1,181.74	6.4
1	17.0	22,500	24,000	2,172.29	2,395.14	10.3	2,560.41	6.9
2	7.6	1,063	1,250	900.28	1,005.84	11.7	1,067.69	6.1
2	16.0	22,500	24,000	2,098.39	2,314.83	10.3	2,474.88	6.9
2	33.0	66,500	80,000	4,560.12	5,002.36	9.7	5,364.91	7.2
2	100.0	7,700	7,900	10,831.33	12,080.19	11.5	12,898.84	6.8
4	30.0	7,700	7,900	3,488.50	3,891.43	11.6	4,153.00	6.7
4	170.0	10,500	12,000	17,519.94	19,562.56	11.7	20,916.46	6.9
4	330.0	26,000	38,000	32,709.14	36,527.60	11.7	39,099.10	7.0
4	500.0	140,000	160,000	50,241.02	55,978.36	11.4	59,982.28	7.2
6	150.0	10,500	12,000	15,808.18	17,656.81	11.7	18,874.88	6.9
6	500.0	41,750	45,500	48,963.90	54,694.20	11.7	58,568.61	7.1
6	1,000.0	26,000	38,000	95,464.08	106,719.95	11.8	114,303.02	7.1
6	1,500.0	140,000	160,000	143,827.86	160,652.41	11.7	172,129.70	7.1
8	750.0	10,500	12,000	72,049.93	80,567.14	11.8	86,277.08	7.1
8	1,500.0	66,500	80,000	142,946.27	159,778.32	11.8	171,165.36	7.1
8	2,000.0	26,000	38,000	189,077.83	211,426.28	11.8	226,485.22	7.1
8	3,000.0	140,000	160,000	282,936.61	317,603.74	12.3	340,286.90	7.1
10	600.0	22,500	24,000	58,433.04	65,333.44	11.8	69,960.45	7.1
10	1,700.0	41,750	45,500	161,489.16	180,562.24	11.8	193,423.46	7.1
10	3,300.0	26,000	38,000	309,176.34	347,526.99	12.4	372,302.87	7.1
10	6,000.0	140,000	160,000	559,792.12	631,337.45	12.8	676,419.55	7.1

Typical Small Business

(a) Examples with gross area less than 5,000 square feet reflect an impervious area of 85% of the gross area consistent with PWD Regulations section 304.3.

(b) The FY 2025 figures reflect the existing base and current TAP-R rates, of \$3.08/Mcf for water and \$4.40/Mcf for sewer.

(c) FY 2026 and FY 2027 figures reflect the proposed base and TAP-R rates, of \$3.59/Mcf for water and \$5.07/Mcf for sewer.

(d) The FY 2026 TAP-R rates are subject to the Rate Board's Determination in the 2025 TAP-R Reconciliation Proceeding.

The TAP-R Rates are subject to annual reconciliation.

Mcf - Thousand cubic feet

sf - square feet

TABLE C-10 WATER: PROPOSED RATES FOR GENERAL SERVICE			
		(1)	(2)
SERVICE CHARGE			
Line No.	Meter Size	FY 2026 Monthly	FY 2027 Monthly
	Inches	\$	\$
1	5/8	5.96	6.17
2	3/4	6.93	7.18
3	1	9.28	9.62
4	1-1/2	14.53	15.09
5	2	21.55	22.40
6	3	37.16	38.64
7	4	64.60	67.17
8	6	125.19	130.19
9	8	195.49	203.33
10	10	283.52	294.88
11	12	497.73	517.98
QUANTITY CHARGE			
Line No.	Monthly Water Usage	FY 2026 Charge per Mcf	FY 2027 Charge per Mcf
		\$	\$
12	First 2 Mcf	71.22	73.13
13	Next 98 Mcf	63.61	68.72
14	Next 1,900 Mcf	49.28	53.76
15	Over 2,000 Mcf	49.28	53.76

Note: During the 2021 Rate Proceeding this was labeled Table W-18.

Mcf - Thousand cubic feet

TABLE C-11A PROPOSED RATES FOR RESIDENTIAL FIRE PROTECTION			
PRIVATE FIRE PROTECTION			
Line No.	Size of Meter or Connection	(1)	(2)
		FY 2026	FY 2027
		Monthly Charge	Monthly Charge
	Inches	\$	\$
Water Service Charge Including Fire Protection			
1	3/4	12.12	13.86
2	1	14.47	16.30
3	1-1/2	19.72	21.77
4	2	26.74	29.08
Sewer Service Charge			
5	3/4	8.05	8.62
6	1	8.05	8.62
7	1-1/2	8.05	8.62
8	2	8.05	8.62

Note: During the 2021 Rate Proceeding this was labeled Table W-19A.

TABLE C-11 WATER: PROPOSED RATES FOR FIRE PROTECTION			
PRIVATE FIRE PROTECTION			
Line No.	Size of Meter or Connection	(1)	(2)
		FY 2026 Monthly Charge	FY 2027 Monthly Charge
	Inches	\$	\$
1	4" or less	33.25	38.44
2	6	62.50	72.74
3	8	95.17	111.43
4	10	139.31	162.76
5	12	228.13	270.99
PUBLIC FIRE PROTECTION			
Line No.	Description	(1)	(2)
		FY 2026 Annual Charge	FY 2027 Annual Charge
		\$	\$
6	Standard Pressure	10,629,000	13,533,000

Note: During the 2021 Rate Proceeding this was labeled Table W-19.

**TABLE C-12
WASTEWATER: PROPOSED RATES
FOR GENERAL SERVICE
SANITARY SEWER**

METER BASED SERVICE CHARGE			
Line No.	Meter Size	(1) FY 2026 Monthly Charge	(2) FY 2027 Monthly Charge
	Inches	\$	\$
1	5/8	8.05	8.62
2	3/4	10.31	11.09
3	1	15.18	16.39
4	1 1/2	26.82	29.09
5	2	41.42	44.99
6	3	74.78	81.37
7	4	127.01	138.08
8	6	250.47	272.48
9	8	396.50	431.54
10	10	572.18	622.64
11	12	1,041.23	1,134.43

QUANTITY CHARGE			
Line No.		FY 2026 Charge per Mcf	FY 2027 Charge per Mcf
		\$	\$
12	All billable water usage	46.55	49.53
13	Groundwater Charge	16.05	17.10

SURCHARGE RATES			
Line No.		FY 2026 Charge per lb	FY 2027 Charge per lb
		\$	\$
14	BOD (excess of 250 mg/l)	0.504	0.523
15	SS (excess of 350 mg/l)	0.523	0.540

SEPTIC HAULER RATE			
Line No.		FY 2026 Charge per Mgal	FY 2027 Charge per Mgal
		\$	\$
16	Sanitary Wastewater Delivered to WPCP (a)	74.51	77.12

Notes: (a) Based on BOD and SS Loading of 9,000 mg/l.
During the 2021 Rate Proceeding this was labeled Table WW-18.

Mcf-Thousand cubic feet
mg/l-milligrams per liter
Mgal - Thousand gallons
WPCP - Water Pollution Control Plant

TABLE C-13
STORMWATER: PROPOSED RATES FOR RESIDENTIAL
AND NON-RESIDENTIAL SERVICE

RESIDENTIAL SERVICE RATES				
Line No.	Description		(1) FY 2026 Monthly Charge	(2) FY 2027 Monthly Charge
STORMWATER MANAGEMENT SERVICE CHARGE				
1	Charge Per Parcel	\$	19.03	\$ 20.89
BILLING AND COLLECTION CHARGE				
2	Charge Per Bill	\$	2.01	\$ 2.16

NON-RESIDENTIAL SERVICE RATES				
Line No.	Description		(1) FY 2026 Monthly Charge	(2) FY 2027 Monthly Charge
STORMWATER MANAGEMENT SERVICE CHARGE				
1	Min Charge	\$	19.03	\$ 20.89
2	GA (per 500 sf)		0.914	1.003
3	IA (per 500 sf)		6.423	7.048
BILLING AND COLLECTION CHARGE				
4	Charge Per Bill	\$	2.61	\$ 2.81