

- 1 Q. Further to PUB-56.1, what is the nature of the \$325,000 of customer costs
2 removed from the financial statements to arrive at the revenue requirement?
3
- 4 A. Customer costs of \$325,000 related to bad debt expense and collection fees
5 were not removed from the financial statements to arrive at revenue
6 requirement, they were reclassified to miscellaneous expenses.