

1   Q.   Why are accounts receivable forecast to increase from \$57,269,000 at  
2       December 31, 2005 to \$65,754,000 at December 31, 2007? (Finance and  
3       Accounting Evidence, Schedule I, page 2 of 10, line 10)

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6   A.   The forecast increase in the Accounts Receivable from \$57,269,000 at  
7       December 31, 2005 to \$65,754,000 at December 31, 2007 arises primarily  
8       due to an increase in the December power billings arising from the proposed  
9       rate changes.