

1 Q. **2013 Forward Average Rate Base**

2 Please show the calculation to determine the 2013 Fuel of \$50,885 as shown on line
3 17 of the Finance Schedule I page 5 of 11.

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6 A. Please see the table below. Calculations to determine Fuel in the 2014 and 2015

7 Test Years have been included in the table below.

| Fuel (\$ 000s) | | | |
|-------------------|-----|-------------------|-------------------|
| | [] | Test Year 2014 | Test Year 2015 |
| Opening Balance | | 37,671 | 89,687 |
| January | | 79,288 | 85,296 |
| February | | 65,317 | 84,778 |
| March | | 50,444 | 83,171 |
| April | | 49,816 | 58,176 |
| May | | 55,783 | 57,516 |
| June | | 71,177 | 51,819 |
| July | | 69,135 | 52,178 |
| August | | 59,484 | 52,476 |
| September | | 73,036 | 50,248 |
| October | | 75,728 | 53,258 |
| November | | 69,867 | 66,877 |
| December | | 89,687 | 80,748 |
| 13 Month Average | | 65,110 | 66,633 |