

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

2 Please show the calculation to determine the 2013 materials and supplies of
3 \$24,701 as shown on line 18 of the Finance Schedule I page 5 of 11.

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6 A. Please see the table below.

| Materials and Supplies (\$ 000s) | | 2013 |
|--|--|---------------|
| Opening Balance | | 24,783 |
| January | | 24,783 |
| February | | 24,783 |
| March | | 24,734 |
| April | | 24,734 |
| May | | 24,734 |
| June | | 24,686 |
| July | | 24,686 |
| August | | 24,686 |
| September | | 24,638 |
| October | | 24,638 |
| November | | 24,638 |
| December | | 24,589 |
| 13 Month Average | | <u>24,701</u> |