

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. Calculations to determine materials and supplies in the
 7 2014 and 2015 Test Years are shown in the table below.

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Materials and Supplies
 (\$ 000s)

	[]	Test Year 2014	Test Year 2015
Opening Balance		26,303	26,464
January		24,783	26,631
February		24,783	26,797
March		24,734	26,964
April		24,734	27,131
May		24,734	27,297
June		26,561	27,362
July		26,561	27,528
August		26,561	27,695
September		26,521	27,862
October		26,481	28,028
November		26,481	28,195
December		26,464	28,266
13 Month Average		25,823	27,402