

1 **General**

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3 **Q. Provide a description of what is included under the expense category “Materials”.**

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5 A. The Materials category is composed primarily of physical assets. Typical items include
6 poles, conductor, transformers, insulators, generators, penstocks, etc. In the case of
7 contracts for the purchase and installation of equipment, the Materials category may also
8 include installation costs associated with the equipment.