

1 Q. **Reference: Volume I, Sections 5.7.2 through 5.7.4, Table 5-13; and Volume III, Exhibits 12 and**
2 **13**

3 File the illustrative example in Exhibit 13 in working Excel format with formulas intact.

4

5

6 A. Please refer to PUB-NLH-089, Attachment 1, provided in Excel format.