		Q211			Q311			Q411			Q112			
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
Total Steam mmBtu Sales - 2011		213,858	198,344	190,830	153,873	186,147	178,733	213,700	216,038	225,944	232,106	229,307	237,007	**2,475,887**
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
Fuel Costs - 2011	$	839,935	691,464	681,948	549,020	627,420	708,916	571,690	628,546	681,801	712,465	614,438	607,826	**7,915,470**
Coal Costs - 2011	$	404,842	417,415	451,969	427,107	415,029	149,056	334,305	347,321	350,381	277,830	319,448	348,957	
Gas Costs - 2011	$	435,093	274,048	229,979	121,914	212,391	559,860	237,385	281,225	331,419	433,639	294,990	258,764	
Oil Costs - 2011	$	-	-	-	-	-	-	-	-	-	996	-	106	
Hedge Costs - 2011	$	-	-	-	-	-	-	-	-	-	-	-	-	
Coal mmBtu Input Blr Nos. 5	mmBtu	159,409	167,312	173,171	158,835	171,822	78,050	181,635	172,187	177,208	142,646	165,298	170,127	**1,917,700**
Gas mmBtu Input Blr Nos. 1-5 & 8	mmBtu	96,867	60,116	49,632	27,622	50,758	138,167	70,748	82,827	100,301	139,322	114,986	115,829	**1,047,175**
No. 2 Oil mmBtu Input Blr Nos. 1-4	mmBtu	-	-	-	-	-	-	-	-	-	312	-	4	**316**
Blr 1-5 Fuel to Steam Input	mmBtu	256,276	227,428	222,803	186,457	222,580	216,217	252,383	255,014	277,509	282,280	280,284	285,960	**2,965,191**
Production Test - Q1	mmBtu			**499,892**	0		**408,707**	38,041		**531,030**	0		**478,071**	0
Production Test - Q4	mmBtu			**2,019,227**	0		**1,950,811**	0		**2,050,242**	0		**1,955,741**	0
Production Coal Costs - Q1				2.5490			2.4252			1.9434			1.9793	
Production Coal Costs - Q4				2.1530			2.2347			2.2766			2.2129	
Production Gas Costs - Q1				4.5453			4.1292			3.3482			2.6676	
Production Gas Costs - Q4				4.1426			4.1143			4.0344			3.5053	
Appendix D	mmBtu	202,635	195,170	159,314	177,341	198,924	188,724	187,991	187,887	190,423	110,912	188,695	196,088	**2,184,104**
Adjusted Production Standards - Q1	mmBtu			**454,361**			**446,748**			**444,619**			**438,890**	
Adjusted Production Standards - Q4	mmBtu			**1,896,462**			**1,864,689**			**1,855,800**			**1,831,888**	
Production Standards - Q1	mmBtu			**460,000**			**460,000**			**460,000**			**460,000**	
Production Standards - Q4	mmBtu			**1,920,000**			**1,920,000**			**1,920,000**			**1,920,000**	
12 Month Actual Sales Test %				98.7741%			97.1192%			96.6562%			95.4108%	
Days Boiler #5 had Major Maintenance		0	0	0	0	0	0	0	0	0	0	0	0	
Boiler #5 Major Maintenace Adjustment Q1				100.0000%			100.0000%			100.0000%			100.0000%	
Boiler #5 Major Maintenace Adjustment Q4				100.0000%			100.0000%			100.0000%			100.0000%	
Quarterly Fuel Costs - Actual	$			2,213,347			1,885,357			1,882,037			1,934,730	
Production Standards - Coal				0			85,010			0			0	
Production Standards - Gas				0			(156,514)			0			0	
Quarterly Fuel Costs - Adjusted	$			2,213,347			1,813,852			1,882,037			1,934,730	
Quarterly Blr 1-5 & 8 Fuel to Steam Input	mmBtu			706,507.00			625,254.00			784,906.00			848,524.00	
				3.13			2.90			2.40			2.28	
Base fuel amount (per million BTU)	mmBtu	3.9500	3.9500	3.9500	3.9500	3.9500	3.9500	3.9500	3.9500	3.9500	3.9500	3.9500	3.9500	
Quarterly Fuel Costs - Collected	$			2,790,703			2,469,753			3,100,379			3,351,670	
(Over) or Under Collected Fuel Costs	$			(577,356)			(655,901)			(1,218,342)			(1,416,940)	
85% of change in actual fuel costs	$			(490,753)			(557,516)			(1,035,591)			(1,204,399)	
Rolling 12-months Steam Btu Sales	mmBtu			2,563,162			2,520,219			2,508,205			2,475,887	
Quarterly Cost Adjustment				(0.1915)			(0.2212)			(0.4129)			(0.4865)	
Cumulative - QCA				(1.1204)			(1.0664)			(1.1242)			(1.3121)	

		Q212			Q312			Q412			Q113			
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
Total Steam mmBtu Sales - 2012		218,880	216,197	207,738	201,369	199,763	201,658	216,350	219,838	226,065	249,946	229,041	251,298	**2,638,143**
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
Fuel Costs - 2012	$	541,209	586,319	645,436	523,725	602,956	553,637	636,275	668,373	728,653	799,172	759,813	864,369	**7,909,936**
Coal Costs - 2012	$	291,555	294,682	432,322	333,744	221,001	331,123	364,353	370,406	371,163	390,044	343,780	394,116	
Gas Costs - 2012	$	249,654	291,637	213,114	189,980	381,954	222,514	271,922	297,968	357,491	409,128	416,032	470,253	
Oil Costs - 2012	$	-	-	-	-	-	-	-	-	-	-	-	-	
Hedge Costs - 2012	$	-	-	-	-	-	-	-	-	-	-	-	-	
Coal mmBtu Input Blr Nos. 5	mmBtu	138,854	141,723	164,356	167,649	110,378	161,224	174,517	176,986	171,115	183,934	157,223	178,332	**1,926,291**
Gas mmBtu Input Blr Nos. 1-5 & 8	mmBtu	124,599	116,224	78,438	68,379	132,553	80,357	83,716	88,293	105,329	120,908	122,180	129,645	**1,250,621**
No. 2 Oil mmBtu Input Blr Nos. 1-4	mmBtu	-	-	-	-	-	-	-	-	-	-	-	-	**0**
Blr 1-5 Fuel to Steam Input	mmBtu	263,453	257,947	242,794	236,028	242,931	241,581	258,233	265,279	276,444	304,842	279,403	307,977	**3,176,912**
Production Test - Q1	mmBtu			**444,933**	1,009		**439,251**	0		**522,618**	0		**519,489**	0
Production Test - Q4	mmBtu			**1,862,741**	0		**1,894,294**	0		**1,884,873**	0		**1,926,291**	0
Production Coal Costs - Q1				2.2892			2.0168			2.1161			2.1712	
Production Coal Costs - Q4				2.1409			2.0508			2.0991			2.1483	
Production Gas Costs - Q1				2.3630			2.8243			3.3439			3.4754	
Production Gas Costs - Q4				3.0056			2.7653			2.7753			3.0158	
<u>Appendix D</u>	mmBtu	202,635	195,170	159,314	177,341	198,924	188,724	187,991	187,887	190,423	110,912	188,695	196,088	**2,184,104**
Adjusted Production Standards - Q1	mmBtu			**445,942**			**419,111**			**460,000**			**460,000**	
Adjusted Production Standards - Q4	mmBtu			**1,861,323**			**1,877,918**			**1,877,918**			**1,877,918**	
Production Standards - Q1	mmBtu			**460,000**			**460,000**			**460,000**			**460,000**	
Production Standards - Q4	mmBtu			**1,920,000**			**1,920,000**			**1,920,000**			**1,920,000**	
12 Month Actual Sales Test %				96.9439%			100.0000%			100.0000%			100.0000%	
Days Boiler #5 had Major Maintenance		0	0	0	0	8	0	0	0	0	0	0	0	
Boiler #5 Major Maintenace Adjustment Q1				100.0000%			91.1111%			100.0000%			100.0000%	
Boiler #5 Major Maintenace Adjustment Q4				100.0000%			97.8082%			97.8082%			97.8082%	
Quarterly Fuel Costs - Actual	$			1,772,963			1,680,318			2,033,302			2,423,354	
Production Standards - Coal				2,310			0			0			0	
Production Standards - Gas				(2,384)			0			0			0	
Quarterly Fuel Costs - Adjusted	$			1,772,889			1,680,318			2,033,302			2,423,354	
Quarterly Blr 1-5 & 8 Fuel to Steam Input	mmBtu			764,194.00			720,540.00			799,956.00			892,222.00	
				2.32			2.33			2.54			2.72	
Base fuel amount (per million BTU)	mmBtu	3.9500	3.9500	3.9500	3.9500	3.9500	3.9500	3.9500	3.9500	3.9500	3.9500	3.9500	3.9500	
Quarterly Fuel Costs - Collected	$			3,018,566			2,846,133			3,159,826			3,524,277	
(Over) or Under Collected Fuel Costs	$			(1,245,677)			(1,165,815)			(1,126,525)			(1,100,923)	
85% of change in actual fuel costs	$			(1,058,826)			(990,943)			(957,546)			(935,785)	
Rolling 12-months Steam Btu Sales	mmBtu			2,515,670			2,599,707			2,606,278			2,638,143	
Quarterly Cost Adjustment				(0.4209)			(0.3812)			(0.3674)			(0.3547)	
Cumulative - QCA				(1.5415)			(1.7015)			(1.6560)			(1.5242)	

Steam mmBtu Sales

	2012	11-12 rolling	2013	12-13 rolling
Jan	232,106		249,946	
Feb	229,307		229,041	
Mar	237,007	2,475,887	251,298	2,638,143
Apr	218,880		-	
May	216,197		-	
Jun	207,738	2,515,670	-	1,995,328
Jul	201,369		-	
Aug	199,763		-	
Sep	201,658	2,599,707	-	1,392,538
Oct	216,350		-	
Nov	219,838		-	
Dec	226,065	2,606,278	-	730,285
Total				

SJLP STEAM QCA RECON
GL A/C 254002
Prepared by: Jane Sears
3/31/2013

Accrual:		Journal	rate	Total billed QCA MMBTU's (from steam CIS+ bills)	(0.3547) Q113	(0.3674) Q412	(0.3871) Q312	(0.4209) Q212	(0.4865) Q112	(0.4129) Q411	(0.2212) Q311	(0.1915) Q211	(0.2986) Q111	(0.3551) Q410	(0.2752) Q310	(0.1941) Q210	(0.0720) Q110
	Jun-05	0507105	0.0074														
	Jun-06	0507105	0.0074														
	Sep-06	0507105	(0.0924)														
	Sep-06	0507106	(0.0924)														
	Sep-06	0507108	(0.0924)														
	Oct-06	0507107	(0.0924)														
	Dec-06	0507105	0.2552														
	Mar-07	0507105	0.1952														
	Jun-07	0507105	0.1000														
	Sep-07	0507105	0.2005														
	Dec-07	0507105	0.4030														
	Mar-08	0507105	0.5579														
	Jun-08	0507105	0.0886														
	Sep-08	373STMQCA	(0.0125)														
	Dec-08	373STMQCA	(0.0083)														
	Mar-09	373STMQCA	0.0147														
	Jun-09	373STMQCA	(0.0284)														
	Sep-09	373STMQCA	(0.1786)														
	Dec-09	373STMQCA	(0.2384)														
	Mar-10	373STMQCA	(0.0720)														(184,698.00)
	Jun-10	373STMQCA	(0.1941)													(503,720.00)	
	Sep-10	373STMQCA	(0.2752)												(719,448.00)		
	Dec-10	373STMQCA	(0.3551)											(908,041.00)			
	Mar-11	373STMQCA	(0.2986)										(767,782.00)				
	Jun-11	373STMQCA	(0.1915)									(490,753.00)					
	Sep-11	373STMQCA	(0.2190)								(557,516.00)						
	Dec-11	373STMQCA	(0.4129)							(1,035,591.00)							
	Mar-12	373STMQCA	(0.4865)						(1,204,399.00)								
	Jun-12	373STMQCA	(0.4209)					(1,058,826.00)									
	Sep-12	373STMQCA	(0.3871)				(990,943.00)										
	Dec-12	373STMQCA	(0.3674)			(957,546.00)											
	Mar-13	373STMQCA	(0.3547)		(935,785.00)												
Recovery:			Billed per CS5000I														
	Aug-06																
	Sep-06																
	Oct-06	billed															
	Nov-06	billed															
	Dec-06	billed															
	Jan-07	billed	$ (17,639.89)	207,528.00													
	Feb-07	billed	$ (18,408.98)	216,576.00													
	Mar-07	billed	$ (16,609.10)	195,401.00													
	Apr-07	billed	$ (36,814.43)	216,301.00													
	May-07	billed	$ (34,432.48)	202,306.00													
	Jun-07	billed	$ (31,897.02)	186,234.00													
	Jul-07	billed	$ (70,498.98)	192,882.00													
	Aug-07	billed	$ (68,177.45)	186,532.00													
	Sep-07	billed	$ (66,935.48)	183,134.00													
	Oct-07	billed	$ (87,954.32)	192,040.00													
	Nov-07	billed	$ (103,829.08)	226,701.00													
	Dec-07	billed	$ (103,800.20)	228,638.00													
	Jan-08	billed	$ (174,049.28)	231,695.00													
	Feb-08	billed	$ (189,784.87)	252,642.00													
	Mar-08	billed	$ (176,289.36)	234,677.00													
	Apr-08	billed	$ (212,217.55)	235,092.00													
	May-08	billed	$ (205,187.46)	227,282.00													
	Jun-08	billed	$ (188,953.15)	209,320.00													
	Jul-08	billed	$ (238,684.37)	191,622.00													
	Aug-08	billed	$ (244,583.52)	196,358.00													
	Sep-08	billed	$ (226,883.62)	182,132.00													
	Oct-08	billed	$ (215,944.96)	180,813.00													
	Nov-08	billed	$ (273,341.83)	228,872.00													
	Dec-08	billed	$ (267,722.64)	224,187.00													
Transfer Q208 Bal to Q307 r factor																	
	Jan-09	billed	$ (231,126.88)	238,398.00													
	Feb-09	billed	$ (231,479.77)	238,762.00													
	Mar-09	billed	$ (216,361.39)	223,168.00													
Transfer Q308 Bal to Q407 r factor																	
	Apr-09	billed	$ (122,351.10)	228,267.00													
	May-09	billed	$ (109,908.95)	205,054.00													
	Jun-09	billed	$ (102,332.59)	190,919.00													
Transfer Q408 Bal to Q108 r factor																	
	Jul-09	billed	$ 1,182.95	184,834.00													
	Aug-09	billed	$ 1,204.04	188,131.00													
	Sep-09	billed	$ 1,220.41	190,690.00													
Transfer Q107 Bal to Q206 r factor																	
	Oct-09	billed	$ 12,919.82	183,957.00													
	Nov-09	billed	$ 18,736.51	237,773.00													
	Dec-09	billed	$ 18,395.23	233,442.00													

Transfer Q207 Bal to Q308 r factor																		
Jan-10	billed	$	58,813.09	253,614.00														
Feb-10	billed	$	57,281.85	247,011.00														
Mar-10	billed	$	51,767.96	223,234.00														
Transfer Q307 Bal to Q408 r factor																		
Apr-10	billed	$	109,528.38	246,830.00														
May-10	billed	$	89,985.31	202,624.00														
Jun-10	billed	$	91,578.74	206,212.00														
Transfer Q407 Bal to Q109 r factor																		
Jul-10	billed	$	103,852.38	202,288.00														14,564.74
Aug-10	billed	$	102,999.07	201,013.00														14,472.94
Sep-10	billed	$	97,216.62	189,728.00														13,660.39
Transfer Q108 Bal to Q209 r factor																		
Oct-10	billed	$	116,727.36	170,954.00													53,182.15	12,308.69
Nov-10	1 to correct Sept	$	(527.81)	(773.00)													(150.05)	(55.68)
Nov-10	billed	$	143,906.24	210,759.00													40,908.30	15,174.85
Dec-10	billed	$	148,894.04	217,771.00													42,269.36	15,679.51
Transfer Q209 Bal to Q309 r factor																		
Jan-11	billed	$	187,176.43	239,939.00												66,031.23	46,572.16	17,275.61
Feb-11	billed	$	198,159.45	254,018.00												69,905.76	49,304.69	18,289.30
Mar-11	billed	$	178,272.35	228,525.00												62,890.07	44,356.70	16,459.80
Transfer Q308 Bal to Q409 r factor																		
Apr-11	billed	$	221,315.49	248,195.00											88,134.36	68,303.26	48,174.65	17,870.04
May-11	billed	$	190,897.18	213,858.00											75,940.93	58,853.72	41,509.84	15,397.78
Jun-11	billed	$	178,863.34	198,344.00											70,431.95	54,584.27	33,498.57	14,280.77
Transfer Q408 Bal to Q110 r factor																		(22.01)
Jul-11	billed	$	212,737.29	190,830.00									56,931.84	67,763.73	52,516.42	37,040.11		
Aug-11	billed	$	171,537.61	153,873.00									45,946.48	54,640.30	42,345.85	29,866.74		
Sep-11	billed	$	207,516.67	186,147.00									55,583.50	66,100.80	51,227.65	36,131.13		
Transfer Q109 Bal to Q210 r factor																52.55		
Refund Ordered by Commission																(2,885,456.00)		
Oct-11	billed	$	193,733.22	178,733.00								34,227.37	53,369.67	63,468.09	49,187.33			
Nov-11	billed	$	237,813.04	213,700.00								40,923.55	63,810.82	75,884.87	58,810.25			
Dec-11	billed	$	240,212.66	216,038.00								41,371.28	64,508.95	76,715.09	59,453.66			
Transfer Q209 Bal to Q310 r factor															87.79			
Jan-12	billed	$	499,336.24	225,944.00							49,978.81	43,268.28	67,466.83	80,232.71				
Feb-12	billed	$	512,954.26	232,108.00							51,341.85	44,448.30	69,306.85	82,420.84				
Mar-12	billed	$	506,788.47	229,307.00							50,722.70	43,912.29	68,471.07	81,426.92				
Transfer Q309 Bal to Q410 r factor														426.65				
Apr-12	billed	$	540,944.78	237,007.00						97,860.19	52,425.95	45,386.84	70,770.29					
May-12	billed	$	499,571.72	218,880.00						90,375.55	48,416.26	41,918.52	65,357.57					
Jun-12	billed	$	493,448.03	216,197.00						89,267.74	47,822.78	41,401.73	64,556.41					
Transfer Q409 Bal to Q111 r factor													179.65					
Jul-12	billed	$	515,834.23	207,738.00					101,084.34	85,775.02	45,951.65	39,781.83						
Aug-12	billed	$	509,019.96	201,369.00					97,966.02	83,145.26	44,542.82	38,562.16						
Sep-12	billed	$	498,031.50	199,783.00					97,184.70	82,482.14	44,187.58	38,254.61						
Transfer Q110 Bal to Q211 r factor												(120.47)						
Oct-13	billed	$	548,771.92	201,658.00			84,877.86	98,106.62	83,264.59	44,606.75								
Nov-12	billed	$	588,753.26	216,350.00			91,061.72	105,254.28	89,335.92	47,858.59								
Dec-12	billed	$	598,245.13	219,838.00			92,529.81	106,951.18	90,771.11	48,628.17								
Transfer Q210 Bal to Q311 r factor										99,009.67								
Jan-13	billed	$	390,866.38	226,065.00		86,175.98	95,150.76	109,980.62	93,342.24									
Feb-13	billed	$	432,156.84	249,946.00		95,279.42	105,202.27	121,598.73	103,202.71									
Mar-13	billed	$	396,011.89	229,041.00		87,310.43	96,403.38	111,428.45	94,571.02									
Transfer Q310 Bal to Q411 r factor									1,350.17									
Refund Recovery Ordered by Commission									2,885,456.00									
Refund Interest Ordered by Commission									38,625.00									
BALANCE PER QCA PERIOD					(935,765.00)	(957,546.00)	(722,177.17)	(493,600.23)	(254,863.86)	2,973,128.66	117,975.58	2,580.28	(21,472.02)	(24,451.81)	(25,250.74)	(2,901,458.90)		653.55

Reconciliation Amount

Rolling 12-months Steam Btu Sales

Recovered with R-Factor

Reconciliation Amount	2,973,128.66	117,975.58	2,580.28	(21,472.02)	(24,451.81)	(25,250.74)	(2,901,458.90)	652.55
Rolling 12-months Steam Btu Sales	2,638,143	2,606,278	2,599,707	2,515,670	2,475,987	2,508,205.00	2,520,219.00	2,563,162.00
Recovered with R-Factor	1.1270	0.0453	0.0010	(0.0085)	(0.0099)	(0.0101)	(1.1513)	0.0003
Recovered with R-Factor	1.1270	0.0453	0.0010	(0.0085)	(0.0099)	(0.0101)	(1.1513)	0.0003
Jan-08								
Feb-08								
Mar-08								
Apr-08								
May-08								
Jun-08								
Jul-08								
Aug-08								
Sep-08								
Oct-08								
Nov-08								
Dec-08								
Transfer Q206 Bal to Q307 r factor								
Jan-09								
Feb-09								
Mar-09								
Transfer Q306 Bal to Q407 r factor								
Apr-09								
May-09								
Jun-09								
Transfer Q406 Bal to Q108 r factor								
Jul-09								
Aug-09								
Sep-09								
Transfer Q107 Bal to Q208 r factor								
Oct-09								
Nov-09								
Dec-09								
Transfer Q207 Bal to Q308 r factor								
Jan-10								
Feb-10								
Mar-10								
Transfer Q307 Bal to Q408 r factor								
Apr-10								
May-10								
Jun-10								
Transfer Q407 Bal to Q109 r factor								
Jul-10								
Aug-10								
Sep-10								
Transfer Q108 Bal to Q209 r factor								
Oct-10								
Nov-10 o correct Sept usage								
Nov-10								
Dec-10								
Transfer Q208 Bal to Q309 r factor								
Jan-11								
Feb-11								
Mar-11								
Transfer Q308 Bal to Q409 r factor								
Apr-11								
May-11								
Jun-11								
Transfer Q408 Bal to Q110 r factor								
Jul-11								
Aug-11								
Sep-11								
Transfer Q109 Bal to Q210 r factor								
Oct-11								(53.62)
Nov-11								(64.11)
Dec-11								(64.81)
Transfer Q209 Bal to Q310 r factor								
Jan-12							260,129.33	(67.78)
Feb-12							267,223.64	(69.63)
Mar-12							264,001.15	(68.79)
Transfer Q309 Bal to Q410 r factor								
Apr-12						2,393.77	272,866.16	(71.10)
May-12						2,210.69	251,996.54	(65.66)
Jun-12						2,183.59	248,907.61	(64.86)
Transfer Q409 Bal to Q111 r factor								
Jul-12					2,056.61	2,098.15	239,168.76	(62.32)
Aug-12					1,993.55	2,033.83	231,838.13	(60.41)
Sep-12					1,977.65	2,017.61	229,937.14	(59.93)
Transfer Q110 Bal to Q211 r factor								120.47
Oct-12				1,714.09	1,996.41	2,036.75	232,168.86	
Nov-12				1,838.98	2,141.87	2,185.14	249,083.76	
Dec-12				1,868.62	2,176.40	2,220.36	253,099.49	
Transfer Q210 Bal to Q311 r factor							(99,009.87)	
Jan-13			-226.07	1921.55	2,238.04	2,283.26		
Feb-13			-249.95	2124.54	2,474.47	2,524.45		

	Mar-13									-229.04	1946.85	2,267.51	2,313.31			
	Transfer Q310 Bal to Q411 r factor												(1,250.17)			
	Balance After R-Factor Recovery	(286,179.48)	(935,785.00)	(957,546.00)	(722,177.17)	(493,600.23)	(254,863.85)	2,973,128.66	117,975.58	1,875.22	(10,057.39)	(5,129.30)	0.00	-		0.00
	BALANCE PER GL 03/31/13	(286,179.48)	(935,785.00)	(957,546.00)	(722,177.17)	(493,600.23)	(254,863.85)	2,973,128.66	117,975.58	1,875.22	(10,057.39)	(5,129.30)	-	-		-
	recon diff =	-	-	-	-	-	-	-	-	(0.00)	(0.00)	0.00	0.00	-		0.00

E:\Regulatory Fuel Clauses - GMO\QCA\2013\QCA - 1Q13\[QCA - Q113.xlsx]R Factor