

1 Q. **Reference: Volume II, Exhibit 13: 2013 Cost of Service Study**

2 Please identify any changes from 2007 Test Year to 2013 Test Year in the treatment
3 of assets as being common or specifically assigned. For any changes provided in the
4 response, please explain the basis for the proposed change and the impacts of
5 revenue requirement for each customer class. (Volume II, Exhibit 13)

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8 A. There have been minimal changes, approximately 1%, in the treatment of assets as
9 being common or specifically assigned between the 2007 and 2015 Test Years
10 having a negligible impact on the revenue requirement. Assets that were
11 reclassified from common to specifically assigned relate to Newfoundland Power
12 only and are provided in NP-NLH-134 Attachment 1 (Revision 1).