

1    Q.    **Reference: RFI V-NLH-064 (rev 0), lines 16-17**  
2    **Reference: Amended GRA, Exhibit 13, 2015 test year COS, page 40 of 109, line 21,**  
3    **col. 13**

4    Please explain the increase in the Vale terminal depreciation expense from the  
5    \$12,454 stated in V-NLH-064 to the \$13,167 in the 2015 test year COS.

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8    A.    The increase of \$713 in the Vale terminal depreciation expense from the \$12,454 to  
9    \$13,167 in the 2015 Test Year Cost of Service is due to upgrading the circuit breaker  
10   B1L08 that was subsequently specifically assigned to Vale.