

1 Q. **Re: p. B-103** Indicate what portions, if any, of the expenditures contemplated  
2 in this project would be assigned as common assets under the Costs of  
3 Service Study.

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6 A. All of the expenditures contemplated in this project would be assigned as  
7 common assets, and included in the General Plant category in Hydro's Cost  
8 of Service Study. Hydro's approved Cost of Service methodology permits an  
9 allocated functionalization and classification of all general plant, rather than  
10 requiring a detailed analysis of all those assets.