

1 Q. **Further to IC-NLH-009 above**, please explain if there are any cost impacts to customers of
2 using two separate cost of service studies compared to one cost of service study.

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5 A. There are potential customer class allocation impacts of transitioning to one cost of service
6 study. There may also be software development costs incurred to implement a revised cost
7 of service system. Please refer to responses PUB-NLH-033 and NP-NLH-004.