1 Q. Reference: Exhibit 13.

For the Island Interconnected System, please provide a summary of any changes to the classification, assignments or allocations used in the 2013 cost-of-service study (relative to the COSS from the 2006 GRA). Please describe the reason for the change as well as the impact on each customer class.

A.

There have been no methodological changes to the classification, assignments or allocations used in the 2015 Cost of Service study (relative to the Cost of Service study from the 2006 GRA). Values have changed based upon the more current data, as indicated throughout the Cost of Service study. Please refer to the response to NP-NLH-131 for a listing of Island Interconnected System changes and additions between 2007 and 2015 and the associated assignment of the plant. The costs associated with these changes are summarized in the response to CA-NLH-067.