

1 Q. **COS Study**

2 **Re: IN-NLH-186, Att. 1**

3 Preamble:

4 The tables presented as Attachment include two distinct sections numbered
5 310 (Distribution Primary), two distinct sections numbered 340 (Distribution
6 Transformers), and two distinct sections numbered 390 (Poles). In each
7 case, the same identifiers for Units of Property are found in each of the two
8 sections, with different dollar amounts. The first section 310 is identified as
9 "Class — Substations", but all other sections are identified as "Class —
10 Distribution".

11 Please explain why there are two distinct sections for class 310, 340 and 390 within
12 the "Class —Distribution", and explain the distinctions between them.

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15 A. Classes 310, 340 and 390 do not have distinct sections within the "Class-
16 Distribution", but rather that is how the information was grouped in answering the
17 response.