

1 Q. **Reference: Volume II, Exhibit 13: 2013 Cost of Service Study**

2 Please identify any changes from 2007 Test Year to 2013 Test Year in the treatment
3 of assets as being common or specifically assigned. For any changes provided in the
4 response, please explain the basis for the proposed change and the impacts of
5 revenue requirement for each customer class. (Volume II, Exhibit 13)

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8 A. There have been minimal changes, approximately 1%, in the treatment of assets as
9 being common or specifically assigned between the 2007 and 2013 Test Years
10 having a negligible impact on the revenue requirement. Assets that were
11 reclassified from common to specifically assigned relate to Newfoundland Power
12 only and are provided in NP-NLH-134 Attachment 1.

**Newfoundland and Labrador Hydro
2013 Specifically Assigned Asset Details**

**NP-NLH-134, Attachment 1
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Customer	Function	Asset Name	Average Net Book Value	Average Original Cost
Newfoundland Power	Terminal Stations	DISCONNECT, B13B15-2, HRD TS	0	16,701
	Terminal Stations	DISCONNECT, B15T8, HRD TS	26,825	37,764
	Terminal Stations	DISCONNECT, B15T7, HRD TS	26,825	37,764
	Terminal Stations	CIRCUIT SWITCHER, B1T2, WAV TS	0	36,816
	Terminal Stations	CIRCUIT SWITCHER, B1T1, WAV TS	0	36,816
	Terminal Stations	DISCONNECT, B1B3-1, WAV TS	0	6,679
	Terminal Stations	DISCONNECT, B1B3-2, WAV TS	0	6,679
	Terminal Stations	DISCONNECT, B3T3, WAV TS	0	6,679
	Terminal Stations	BREAKER, B1B3, WAV TS	0	52,534
	Terminal Stations	BREAKER, B2T2, WAV TS	0	19,125
	Terminal Stations	BREAKER, B2T1, WAV TS	0	19,125
	Terminal Stations	PT B2 A PH, WAV TS	5,736	6,457
	Terminal Stations	PT B2 B PH, WAV TS	5,736	6,457
	Terminal Stations	PT B2 C PH, WAV TS	5,736	6,457
	Terminal Stations	DISCONNECT, B2T2, BBK TS	0	5,255
	Terminal Stations	DISCONNECT, L405T4-2, SVL TS	1,965	4,253
	Terminal Stations	DISCONNECT, B2L405-1, SVL TS	1,965	4,253
	Terminal Stations	PT B2 A PH, SVL TS	0	2,320
	Terminal Stations	DISCONNECT, B2L356-1, MDR TS	0	2,913
	Terminal Stations	METERING TANK,DLK TS (N.POWER)	1,086	2,157
	Terminal Stations	HV ARRESTORS T6, HRD TS	0	0
	Terminal Stations	LV ARRESTORS T2, BBKTS	6,280	6,968
	Terminal Stations	EXPORT METER, DSW-65	248	600
	Terminal Stations	IMPORT METER, DSW-65	248	600
	Terminal Stations	CIRCUIT BREAKER - (69KV)	0	19,125
	Terminal Stations	REINHAUSEN OIL FILTERING SYSTEM	27,725	31,346
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	Transmission Lines	POLE PROGRAM REPLACEMENT 2004	20,344	30,656
			158,444	437,847