

1 Q. **Cost of Service**

2 Please provide an itemized list of all the changes in cost of service methodology  
3 [including changes in functionalization, classification and allocation] used for 2018  
4 test year and 2019 test year compared to 2015 test year cost of service.

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7 A. There is one to change the cost of service methodology used for the 2018 Test Year  
8 and the 2019 Test Year.

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10 Handy Whitman plant index was used to allocate operating and maintenance costs  
11 to specifically assigned assets among customer classes.