

1 Q. **Exhibit 13 – Cost of Service Expert Evidence**

2 Page 53 of 60 – Confirm that New Brunswick Power’s approach to the calculation of  
3 specifically assigned O&M costs as described is the same as Hydro’s current  
4 approach. If it is not the same explain the differences.

5

6

7 A. NB Power’s approach is different from both Hydro’s current approach and Hydro’s  
8 proposed approach. As noted in Hydro’s response to PUB-NLH-101, NB Power  
9 allocates the O&M charges associated with direct assignment to rate class via a  
10 coincident peak allocator.