

1 **Q. (Reference CA-NP-158 Attachment A) Footnote 1 indicates that specifically**  
 2 **assigned costs of \$194,000 have been removed. Please provide the definition of**  
 3 **specifically assigned costs and a breakdown of all costs included in the \$194,000**  
 4 **figure.**

5  
 6 A. The Company’s definition of specifically assigned costs provides that assets that are used  
 7 solely for supplying a particular customer within a particular customer rate class are  
 8 directly assigned to that customer’s rate class.

9  
 10 Table 1 provides a breakdown of all costs included in the \$194,000.

**Table 1:  
 Specifically Assigned Costs  
 (\$000s)**

Operating and Maintenance <sup>1</sup>	\$41
Depreciation <sup>2</sup>	60
Returns and Taxes <sup>3</sup>	93
<b>Total</b>	<b>\$194</b>

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<sup>1</sup> See the 2025/2026 General Rate Application, Volume 2: Supporting Materials, Cost of Service Study, Schedule 3.2, line 36.

<sup>2</sup> See the 2025/2026 General Rate Application, Volume 2: Supporting Materials, Cost of Service Study, Schedule 3.3, line 20.

<sup>3</sup> See the 2025/2026 General Rate Application, Volume 2: Supporting Materials, Cost of Service Study, Schedule 2.4, line 38. \$1,114,000 \* 8.36% Return on Rate Base = \$93,000.