

1 Q. [Brad Rolph Evidence, page 2]
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3 With respect to common services that Hydro renders for its affiliates, it is Mr.
4 Rolph's opinion that:
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6 (i) allocating the HR, and safety and health-related costs to be recovered
7 using FTEs as the allocator is reasonable; and,
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9 (ii) allocating IS-related costs to be recovered using average number of
10 users as the allocator is reasonable.
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12 Did Mr. Rolph evaluate the reasonableness of the methodology used by Hydro
13 to calculate FTEs and average users for purposes of allocating common
14 services?
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17 A. I did not evaluate the reasonableness of the methodology used by Hydro to
18 calculate FTEs and average users for the purpose of allocating common services.