

1 Q. **Reference: Volume I, Section 1.3.3, Figure 1-3, Issue Topic: Intercompany Transaction Costing**
2 **Guidelines**

3 Please provide details of any transfers of FTEs from the regulated business segment to the non-
4 regulated business segment upon amalgamation.

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7 A. There were no transfers of full-time equivalents from the regulated business segment to the
8 non-regulated business segment, or vice versa, upon amalgamation.