

1 Q. [Pre-filed Evidence of Brad Rolph, April 25, 2014 (“Brad Rolph Evidence”),  
2 Section 4.2]

3

4

With respect to common services that Hydro renders for its affiliates, it is Mr.  
5 Rolph’s opinion that:

6

7

(i) allocating the HR, and safety and health-related costs to be recovered  
8 using FTEs as the allocator is reasonable; and,

9

10

(ii) allocating IS-related costs to be recovered using average number of  
11 users as the allocator is reasonable.

12

13

Did Mr. Rolph perform any comparative analysis to determine whether other  
14 allocators, such as those listed in the Brad Rolph Evidence, page 23, Table 4,  
15 might be more appropriate than the ones used by Hydro?

16

17

18

A. Having satisfied myself that allocating the HR and Safety & Health-related costs to  
19 be recovered using FTEs and allocating IS-related costs to be recovered using  
20 average users was reasonable, I did not perform any comparative analysis to  
21 determine whether other allocators, such as those listed in Table 4 on page 23 of  
22 my report, might be more appropriate than the ones used by Hydro.