Q. **Reference: Volume 2, Exhibit 2, Attachment 2 (KPMG Report), pages 18 and 19**

KPMG provides (pages 18 and 19) a summary of how labour costs are calculated which are comprised of three components (1) hourly base rate (2) bill rate markup calculated as 68% for the 2026 forecast and (3) a fixed overhead charge of $12.00 for the 2026 Forecast. Confirm (or explain otherwise) that if an hourly base rate for a position is $50.00/hour – that the labour cost for that position in the Hydro allocation framework would be ($50.00 *1.68) = $84.00 +$12.00 = $96.00/hour.

A. It is confirmed.