
1 Q. **Reference: Evidence, page 14, lines 20-22**

2 Why was it necessary to make the two options cost neutral in completing the cost benefit
3 analysis?

4

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6 A. In order to assess the reasonableness of the JDE EnterpriseOne option versus the
7 alternative, it was necessary to make the two options cost neutral in completing the cost-
8 benefit analysis. Doing this made it possible to determine the minimum operating and
9 maintenance savings necessary for the implementation of the new systems to be more
10 economical than continuing with the old systems.