

1   **Q.   Please confirm that Mr. Rolph reviewed Newfoundland Power’s interaffiliate code**  
2       **of conduct prior to preparing evidence for this proceeding.**

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5   **A.**   I can confirm that I reviewed Newfoundland Power Inc.’s (“Newfoundland Power”)  
6       Inter-Affiliate Code of Conduct (the “Code”) dated May 2011 during the preparation of  
7       evidence for this proceeding. I considered the guidance provided by the internal costing  
8       practices of other regulated companies, including Newfoundland Power, in my report  
9       dated April 25, 2014. A summary of the Code can be found on page 9 of Appendix B in  
10      the cited document.