Q. Please provide a list of evidence filed by Mr. Rolph before Canadian regulatory tribunals concerning issues related to utility inter-affiliate codes of conduct.

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A.

The reports I issued to the Board for this proceeding dated April 25, 2014 and June 1, 2015 entitled *Newfoundland and Labrador Hydro, Expert Report, Evaluating the Pricing Policy of Affiliate Common Services, Common Expenses and Corporate Services* are the only evidence that I have filed before a Canadian regulatory tribunal concerning issues related to utility inter-affiliate codes of conduct.