

1    Q.    **2013 General Rate Application, Intercompany Transaction Costing Guidelines –**  
2           **Exhibit 8**

3           Page 6, lines 14-16 - Provide the number of employees and the job descriptions for  
4           any individuals employed by Hydro or any of its affiliates in 2013 in positions similar  
5           to those of the individuals in Nalcor's Internal Audit department.

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8    A.    Other than the positions held by employees in Nalcor (reference PUB-NLH-237),  
9           there are no Internal Audit employees within Hydro or any of its affiliates. The  
10          Internal Audit function is in Nalcor and employees in this group charge time to  
11          applicable lines of business (including Hydro) as described in Exhibit 8, under  
12          Corporate Services, Type 2 – Corporate Costs.