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December 21, 2018

Via Electronic Filing

Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
400 North Street
Harrisburg, PA 17120

**Re: Affiliated Interest Agreement between Duquesne Light Company and Its Affiliates
Docket No. G-2018-3002809**

Dear Secretary Chiavetta,

Enclosed please find a copy of Duquesne Light Company's responses to the Data Requests of the Bureau of Technical Utility Services, Set 2, Nos.1 through 4. Please feel free to contact me with any questions, comments, or concerns.

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read "Emily M. Farah", is written over the typed name.

Emily M. Farah

Enclosures

cc: Jeff McCracken (with enclosure, via email - jmccracken@pa.gov)

**Bureau of Technical Utility Services
Data Request Set 2 to Duquesne Light Company, LLC**

Docket No. G-2018-3002809

WITNESS: Jaime Bachota

- TUS-1 Reference Filing, Page 10, Appendix A, Payroll and Disbursements – Please provide:
- a. Payroll and Disbursements as separate services;
 - b. Updated basis of allocation for Payroll to utilize headcount; and
 - c. Updated basis of allocation for Disbursements to utilize number of invoices (Appendix C, Allocation 8).

Response:

- 1.
 - a. The enclosed redlined agreement reflects this change.
 - b. The enclosed redlined agreement updates the basis of allocation for Payroll.
 - c. The enclosed redlined agreement was updated to separate disbursement services from payroll services. As employees processing disbursements for non-regulated companies directly charge their labor to the non-regulated entity they are performing the process for, utilizing number of invoices as the allocation method is not utilized. The IT system used would be allocated under the average asset method as described in Appendix A.

**Bureau of Technical Utility Services
Data Request Set 2 to Duquesne Light Company, LLC**

Docket No. G-2018-3002809

WITNESS: Jaime Bachota

TUS-2 Reference Filing, Page 10, Appendix A – Please provide updated documentation that includes a basis of allocation for Rent Services utilizing square footage.

Response:

For all employee time that is charged directly to a subsidiary, the Company allocates a portion of DLC rent expense to the associated subsidiary in connection with the direct charge. The annual rent expense is updated in accordance with changes in lease terms. Additionally, the number of employees per floor is updated annually with an employee by location listing.

**Bureau of Technical Utility Services
Data Request Set 2 to Duquesne Light Company, LLC**

Docket No. G-2018-3002809

WITNESS: Jaime Bachota

TUS-3 Reference Filing, Page 10, Appendix A, New Hire Background Process and Alarm Monitoring Services – Please provide:

- a. New Hire Background Process and Alarm Monitoring Services as separate services;
- b. Updated basis of allocation for New Hire Background Process to utilize headcount; and
- c. Update basis of allocation for Alarm Monitoring Services to utilize average assets.

Response:

3.
 - a. The enclosed redlined agreement separates New Hire Background Process and Alarm Monitoring Services.
 - b. The enclosed redlined agreement updates the basis of allocation for New Hire Background Process.
 - c. The enclosed redlined agreement updates the basis of allocation for Alarm Monitoring Services to utilize average assets.

**Bureau of Technical Utility Services
Data Request Set 2 to Duquesne Light Company, LLC**

Docket No. G-2018-3002809

WITNESS: Jaime Bachota

TUS-4 Reference Filing, Page 11, Appendix C – Please provide the following:

- a. Allocation 2, Number of Regular Employees – Please explain how part time employees, subcontractors, and temporary employees are handled in this allocation method;
- b. Allocation 4, EBITA – Please explain how EBITDA is determined, including frequency of calculation (quarterly, annual, etc.), date of calculation, method of calculation, etc.;
- c. Allocation 5, Average Assets – Please explain the asset basis utilized (current assets, rolling average, average at a specific time, etc.); and
- d. Allocation 6, Revenue - Please explain how Revenue is determined, including frequency of calculation (quarterly, annual, etc.), date of calculation, method of calculation, etc.

Response:

4.

a. Part time and temporary employees at Duquesne Light follow the same process as full time employees. Their time is entered into our timekeeping system and would be allocated based on their charge code selected. All contractor and subcontractors are billed through invoices received. When processing these invoices, their time would be charged to the subsidiary directly. If the contractor is working on a project that utilizes an allocation method and cannot be directly charged, a work order is utilized to track the charges and they are manually moved through a monthly journal entry.

b. On an annual basis, the team utilizes the EBITDA balances of each company as of 12/31. This is updated in March each year, subsequent to the finalization of year-end financial statements. The total EBITDA is reduced by the previous year's admin fee allocation per company and then the balance is translated to the absolute value. Then, utilizing the absolute value, a percent of total EBITDA per company is calculated. All discontinued operations are removed from the overall calculation.

**Bureau of Technical Utility Services
Data Request Set 2 to Duquesne Light Company, LLC**

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c. On an annual basis, the average asset calculation is updated utilizing November balances. The current asset balances are adjusted by removing cash, intercompany, goodwill, and investment in subsidiaries in order to calculate an adjusted asset balance per company. The previous 12 months (including November) are used to determine an average asset balance per company. Then, utilizing the 12 month average asset balances, a percent of total average assets is calculated per company. All discontinued operations are removed from the overall calculation.

d. On an annual basis, revenue balances per company are updated utilizing November balances. A percent of total revenue per company is calculated to determine to the percentage of allocation.

BEFORE THE PENNSYLVANIA PUBLIC UTILITY COMMISSION

Affiliated Interest Agreement between
Duquesne Light Company and Affiliates

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Docket No. G-2018-3002809

VERIFICATION

I, Jaime Bachota, hereby state that the facts above set forth are true and correct to the best of my knowledge, information and belief, and that I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa. C.S. § 4904 (relating to unsworn falsification to authorities).


Jaime Bachota
Assistant Controller, Duquesne Light Company

Date: 12/20/2018

ADMINISTRATIVE SERVICES
AGREEMENT

THIS ADMINISTRATIVE SERVICES AGREEMENT (this "Agreement") is made as of June 18, 2018 by and among DUQUESNE LIGHT HOLDINGS, INC., a Pennsylvania corporation ("Parent"), DUQUESNE LIGHT COMPANY, a Pennsylvania corporation ("Duquesne"), and the affiliates of Parent and Duquesne named on the signatures pages hereto (each, an "Affiliate" and collectively, the "Affiliates").

WITNESSETH:

WHEREAS, Duquesne is a public utility providing electric service subject to regulation by the Pennsylvania Public Utility Commission (the "Commission" or "PUC");

WHEREAS, Parent, f/k/a DQE, Inc., pursuant to its articles of incorporation, has unlimited power to engage in any lawful act concerning any lawful business for which corporations may be incorporated under the Pennsylvania Business Corporation Law and was formed for the purpose of engaging in energy-related diversification opportunities which could arise from time to time in the marketplace;

WHEREAS, Duquesne companies desire, need and require from time to time the administrative, management and other services as described in **Appendix A**.

NOW, THEREFORE, in consideration of the mutual covenants and undertakings herein contained, the parties hereto agree as follows:

1. DESCRIPTION OF SERVICES

Any affiliated members of the Parent may from time to time perform, on a regular or temporary basis administrative, management, and other services for one or more of the other companies. An exclusive list of services that may be provided is included within **Appendix A** to this Agreement. Those affiliates that receive services from, or provide services to, the Parent are listed within **Appendix B** to this Agreement. No service shall be performed in contravention of any applicable law, regulation, rule, order, judgment, or decision of

any governmental entity.

2. PERSONNEL

In order to provide the services, the Parties will employ executive officers, accountants, financial advisors, technical advisers, attorneys, and other persons with the necessary qualifications. If necessary, the Parties may also arrange for the services of nonaffiliated experts, consultants and attorneys in connection with the performance of any of the services provided under this agreement.

3. ALLOCATION

In consideration of services rendered, the party receiving administrative services (“Receiving Party”) under this Agreement agrees to reimburse the party providing such services (“Providing Party”) the fully-loaded cost of such service, including charges for interest where appropriate. The allocation methodologies for directly charging and allocating costs between affiliates are detailed in **Appendix C**. Generally, the following allocation methods shall be used:

- a) The Providing Party will allocate to any administrative services provided the direct costs associated with performing such services.
- b) Direct labor costs of any employee of the Providing Party who provides identifiable services to the Receiving Party will be charged to the Receiving Party's operation based on such employee's total compensation, including salary and fringe benefits.
- c) Other identifiable direct costs, including third party service fees and supplies, will be charged to the Receiving Party's operations at the actual cost incurred by the Providing Party.
- d) All costs charged are subject to periodic review and adjustment, as appropriate.

The Providing Party shall directly assign costs when practicable. National Association of Regulatory Utility Commissioners (NARUC) Guidelines for Cost Allocation and Affiliate Transactions are followed to assign costs to the Receiving Party. If it is not practicable to directly assign costs for completed services, such costs shall be allocated based on such NARUC guidelines.

4. PAYMENT FOR SERVICES

A Receiving Party agrees to pay the Providing Party the actual cost of providing the services. In

this regard, the Providing Party shall deliver monthly to the Receiving Party written documentation of the cost of providing services under this Agreement, which invoice shall be due and payable within 30 days after its receipt. When it is not reasonably possible or practical to determine actual costs, the Providing Party may substitute allocation factors for actual costs as set forth within Section 3 of this Agreement.

All such costs incurred by the Providing Party on behalf of the Receiving Party shall become the liability of the Receiving Party when incurred by the Providing Party, shall be determined in accordance with generally accepted accounting principles and shall be determined in accordance with the cost allocation procedures set forth within Section 3 of this Agreement; provided however that if a particular transaction is subject to regulation by the FERC or another federal regulatory agency, and the rules of these agencies require a pricing mechanism that is different than provided herein, the Parties will follow the rules required by the federal agency, as applicable.

5. INTEREST ON PAST DUE AMOUNTS

From and after the Effective Date (as hereinafter defined), in the event any amount payable under Section 4 of this Agreement is not paid by a Receiving Party when due, such unpaid amount shall bear interest, from the due date shown in the invoice therefor (or, if no such due date is shown, from the date that is 30 days after the Receiving Party receives such invoice), at a rate equal to the then-current average monthly rate of interest applicable to DQE Capital Corporation's cash pool arrangement.

6. AGENT STATUS OF PROVIDING PARTY

All services, materials, equipment, and supplies purchased by a Providing Party at the request of a Receiving Party shall be purchased by the Providing Party on behalf of and as agent for the Receiving Party. In that regard, the Receiving Party hereby appoints the Providing Party as its agent, and the Providing Party hereby agrees as such agent to negotiate, execute and enforce contracts (including purchase order contracts) providing for the purchase of services, materials, equipment and supplies.

Each such contract shall be made in the name of the Receiving Party and shall provide, among other things, that the Providing Party shall be the agent for the Receiving Party concerning the administration of the contract and that performance of the contract shall be for the account of, title to all property acquired thereunder shall vest in, and charges therefore shall be paid by, the Receiving Party.

7. JOINDER TO AGREEMENT

Any future subsidiary or other affiliate of Parent or Duquesne may elect to participate in this Agreement by executing a joinder or similar agreement indicating such entity's willingness to be bound by the terms of this Agreement. Duquesne Light Holdings will file an updated listing of subsidiaries with the PUC, as necessary and appropriate. Subject to PUC approval, new Duquesne Light subsidiaries that are added prior to the annual update will be subject to this Agreement.

8. SEVERAL OBLIGATIONS; NO RIGHTS TO BIND

The duties, obligations and liabilities of the parties under this Agreement are intended to be several and not joint or collective, and nothing in this Agreement shall ever be construed to create an association, joint venture, trust or partnership between the parties or to impose a trust or partnership duty, obligation or liability on or with regard to any of the parties. Each party shall be individually responsible for its own obligations as herein provided. No party shall be under the control of or shall be deemed to control the other party solely by virtue of this Agreement. No party shall have a right or power to bind another party without its express written consent, except as expressly provided in this Agreement.

9. WITHDRAWAL FROM AGREEMENT

Any party shall have the right at any time to withdraw from this Agreement by giving 90 days' prior written notice of withdrawal. In the event any Affiliate desires to withdraw from this Agreement, it shall send written notice of withdrawal to Parent and Duquesne. In the event Parent desires to withdraw from this Agreement, it shall send written notice of withdrawal to Duquesne. In the event Duquesne desires to withdraw from this Agreement, it shall send written notice of withdrawal. This Agreement automatically shall terminate upon the effective date of Duquesne's withdrawal from this Agreement.

10. NOTICES

Any notice required or permitted to be given to a party hereunder shall be in writing and shall be sent to such party at its address set forth below (or to such other address as such party may notify the other parties by notice given in accordance with the requirements of this Section 10):

If to Parent:

Duquesne Light Holdings, Inc.
411 Seventh Avenue
Pittsburgh, PA 15219
Attn: Chief Legal Officer

If to Duquesne:

Duquesne Light Company
411 Seventh Avenue
Pittsburgh, PA 15219
Attn: Chief Legal Officer

If to any Affiliate:

c/o Duquesne Light Holdings, Inc.
411 Seventh Avenue
Pittsburgh, PA 15219
Attn: Chief Legal Officer

11. APPROVAL BY COMMISSION

This Agreement is subject to the approval of the Commission and shall be effective on the entry date of the Commission's order approving this Agreement or on such other date that this Agreement is deemed approved by the Commission (such date, the "Effective Date").

12. GOVERNING LAW

This Agreement shall be governed by, and construed in accordance with, the laws of the Commonwealth of Pennsylvania, without regard to its conflict of laws principles.

13. COUNTERPARTS

This Agreement may be executed in two or more counterparts, and by the different parties hereto on separate counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same document.

IN WITNESS WHEREOF, the parties hereto have caused this Administrative Services Agreement to be duly executed by their duly authorized representatives as of the date first written above.

DQE HOLDINGS, LLC

By: _____
Its: Senior Vice President & CFO

DUQUESNE LIGHT HOLDINGS, INC.

By: _____
Its: Senior Vice President & CFO

DUQUESNE ENERGY SOLUTIONS, LLC

By: _____
Its: Vice President

DES CORPORATE SERVICES, INC.

By: _____
Its: President and Treasurer

DQE SYNFUELS, LLC

By: _____
Its: President

DQE SYNFUELS, LP

By: _____
Its: President

DH CANADA HOLDINGS, LLC

By: _____
Its: President

DH CANADA CORPORATION

By: _____
Its: President

DQE ENTERPRISES, INC.

By: _____
Its: President

DQE CAPITAL CORPORATION

By: _____
Its: President

DQE FINANCIAL LLC

By: _____
Its: President and Treasurer

MARINER INVESTMENT STRATEGIES, LLC

By: _____
Its: President

DUQUESNE FIBER COMPANY

By: _____
Its: President

DQE SYSTEMS, LLC

By: _____
Its: President

DUQUESNE BROADBAND, LLC

By: _____
Its: President

DQE COMMUNICATIONS, LLC

By: _____
Its: President

NORTH SHORE AFFORDABLE HOUSING, LLC

By: _____
Its: President

MONTAUK SYNFUELS, LLC

By: _____
Its: President

DUQUESNE POWER, LLC

By: _____
Its: President

DUQUESNE LIGHT COMPANY

By: _____
Its: Senior Vice President & CFO

MONOGAHELA LIGHT & POWER COMPANY

By: _____
Its: President

DATACOM INFORMATION SYSTEMS, LLC

By: _____
Its: President

AQUASOURCE, LLC

By: _____
Its: President

DUQUESNE LIGHT ENERGY, LLC

By: _____
Its: President & Treasurer

DUQUESNE GENERATION, LLC

By: _____
Its: President

DUQUESNE CONEMAUGH, LLC

By: _____
Its: President

DUQUESNE KEYSTONE, LLC

By: _____
Its: President

DH Energy, LP

By: _____
Its: President _____

Appendix A

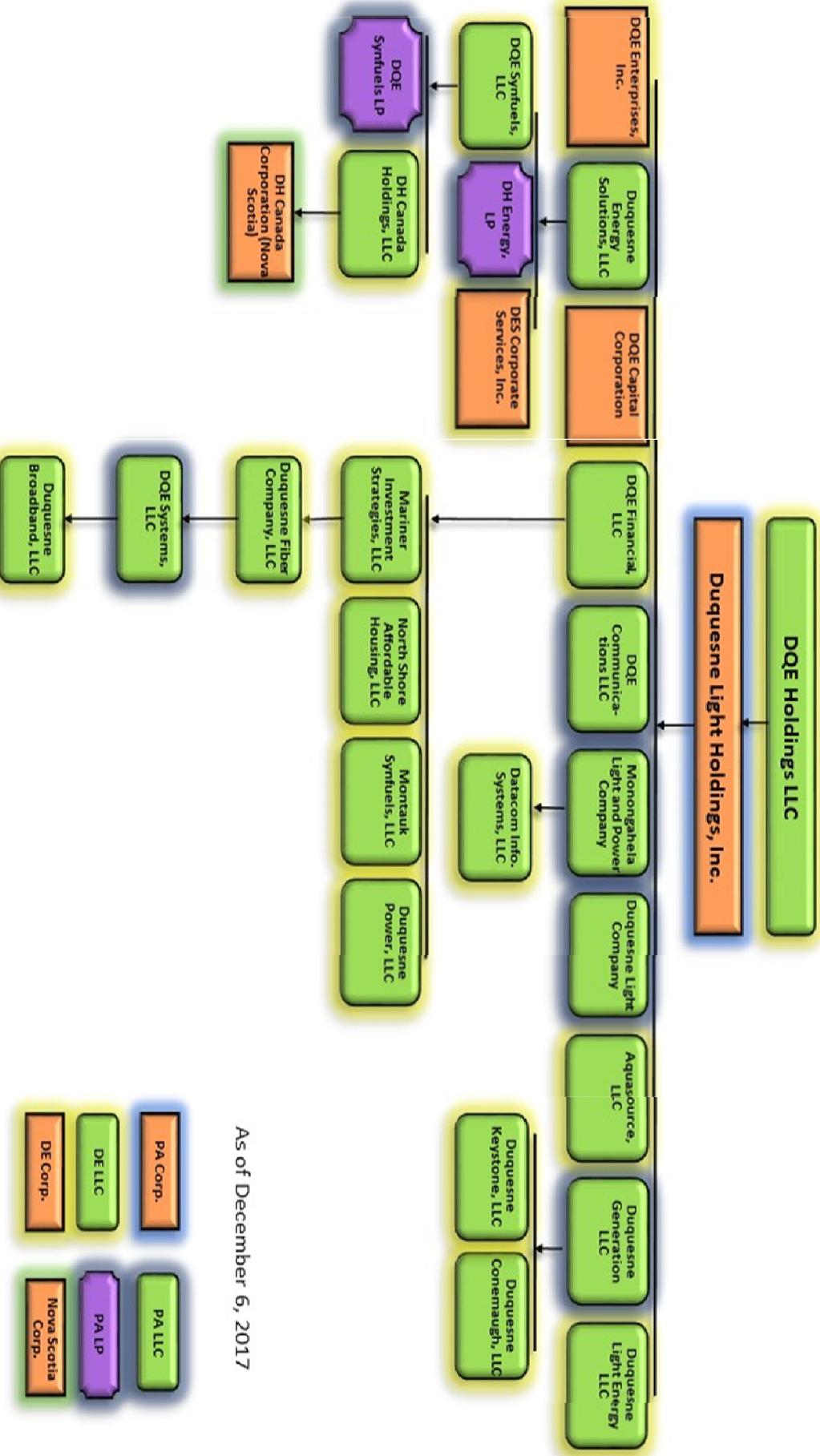
Description of Services

This Appendix provides a description of services provided under the Administrative Service Agreement dated June 18, 2018. Listed below are services provided. All services listed are allocated directly when possible. If direct allocation is not possible, the indirect allocation method that is used is listed.

Service	Description	Basis of Allocation
<u>Alarm Monitoring Services</u>	<u>Provides alarm monitoring services for the Company.</u>	<u>The allocation for these services is based on the Average Asset allocation method.</u>
Audit Services	Provide services including coordinating the examination of accounting records with the external auditors.	The allocation for these services is based on the Average Asset allocation method.
Compliance Services	Provide enterprise-wide compliance and consultation to the Company as well as to specific corporate projects on compliance matters.	The allocation for these services is based on the EBITDA allocation method.
<u>Disbursement Services</u>	<u>Provides Company-wide disbursement processing functions.</u>	<u>The allocations for these services are allocated based on the Direct method.</u>
Executive Services	Provide leadership and strategic services for the Company.	The allocation for these services is based on the EBITDA allocation method.
Finance / Accounting Services	Provide services including the setting accounting policies and practices, preparation and dissemination of consolidated financial results, research of new financial reporting requirements, maintenance of the general ledger system, management of the budget and forecasting process and preparation and review all external financial reporting.	The allocation for these services is based on the EBITDA allocation method.
Financial Planning & Analysis Services	Provide services related to the preparation and development of budgets and budgetary controls.	The allocation for these services is based on the EBITDA allocation method.
Human Resources	Provide services to manage and maintain employee policy and program development and oversight of all human resource initiatives.	The allocation for these services is based the Headcount allocation method.
Information Services	Provide services including, but not limited to, service and IT support, maintenance and support of existing corporate business applications, system implementation costs, report coordination, consultative support, and mail and printer/copier services.	The allocation for these services is based on the Average Asset allocation method.
Internal Audit Services	Provide audit plans and strategies for the Company for financial, compliance, information technology and operational audits. Additionally provide services related to control risk assessments and special investigations.	The allocation for these services is based on the EBITDA allocation method.

Legal Services	Provide the Company with legal services, including, but not limited to, general corporate matters and internal corporate maintenance, contract drafting and negotiation, litigation, liability and risk assessment, financing, state and federal regulatory compliance, state and federal regulatory support and rule interpretation and advice, bankruptcy and collection matters, union contracting and all other matters requiring legal services.	The allocation for these services is based on the EBITDA allocation method.
Materials	Provides the Company with non-inventory related materials, which are materials relating to the Company's office supplies that do not flow through inventory accounts.	The allocation for these materials is based on total materials per employee. The listing of materials is updated annually.
<u>New Hire Background Services</u>	<u>Provide new hire background check processes.</u>	<u>The allocation for these charges are based on Headcount allocation.</u>
Payroll Services & Disbursements	Provides Company-wide payroll and accounts payable processing functions.	The allocation for these charges are based on Headcount allocation.
Pension Administration Services	Provide services for the management and administration of all pension and savings plan assets for the Company. Services provided include, but are not limited to, the implementation of investment policies, monitoring of investment performance, and coordination of actuarial valuation reviews.	The allocation for these charges are based on Headcount allocation.
Rent Services	Provides office space at the headquarters building. <u>For all employee time that is charged directly to a subsidiary, the Company allocates a portion of DLC rent expense to the associated subsidiary in connection with the direct charge. The annual rent expense is updated in accordance with changes in lease terms. Additionally, the number of employees per floor is updated annually with an employee by location listing.</u>	The allocation for these services is based on total cost per employee per floor.
Safety & Workforce Development	Provides Company-wide safety and workforce development reporting and initiatives.	The allocation for these services is based on the EBITDA allocation method.
Security Services	Provides new hire background process and alarm-monitoring services for the Company.	The allocation for these services is based on the EBITDA allocation method.
Tax Services	Provide services related to preparation of tax returns and other filings, consultation services, research of tax planning initiatives, coordination of audits, and various other tax related accounting functions.	The allocation for these services is based on the EBITDA allocation method.
Treasury Services	Provide services including, but not limited to, daily banking transactions, monitoring of cash holdings, monitoring of credit facilities, forecasting cash requirements, various reporting requirements, management of bank, investor and agency relationships, and management of insurance policies.	The allocation for these services is based on the Average Asset allocation method.

Appendix B



As of December 6, 2017



Appendix C

The allocation factors described below will be used by the Accounting and Reporting department for apportioning project charges to DQE Holdings LLC and subsidiaries (the Company).

Allocation 1 – DIRECT COSTS

Project charges will be allocated to each benefited affiliate on the basis of the relation of its direct costs billed by the shared service to the total of all direct costs billed by the shared service. All affiliates may be included in this allocation.

Allocation 2 – NUMBER OF REGULAR EMPLOYEES

Project charges will be allocated to each benefited affiliate on the basis of the relation of its number of regular employees to the total number of all regular employees of the benefited affiliates. All affiliates may be included in this allocation.

Allocation 3 – FIXED ALLOCATION

Project charges will be allocated to each benefited affiliate on the basis of fixed percentages on an individual project basis. All affiliates may be included in this allocation.

Allocation 4 – EARNINGS BEFORE INTEREST, TAXES, DEPRECIATION AND AMORTIZATION (EBITDA)

Project charges will be allocated to each benefited affiliate on the basis of the relation of its total EBITDA to the sum of the total EBITDA of all benefited affiliates. All affiliates may be included in this allocation.

Allocation 5 – AVERAGE ASSETS

Project charges will be allocated to each benefited affiliate on the basis of the relationship of its total average assets to the sum of the total average assets of all benefited affiliates. All affiliates may be included in this allocation.

Allocation 6 – REVENUE

Project charges will be allocated to each benefited affiliate on the basis of the relationship of its total revenue to the sum of the total revenue of all benefited affiliates. All affiliates may be included in this allocation.

Allocation 7 – CAPITALIZATION

Project charges will be allocated to each benefited affiliate on the basis of the relationship of its capitalization (debt and equity) to the sum of the total capitalization of all benefited affiliates. All affiliates may be included in this allocation.

Allocation 8 – NUMBER OF TRANSACTIONS

Project charges will be allocated to each benefited affiliate on the basis of the relationship of the number of transactions to the affiliate to the sum of the total transactions of all benefited affiliates. All affiliates may be included in this allocation.

Allocation 9 - MASSACHUSETTS METHOD

The Massachusetts Method allocates costs based on the benefiting company's revenue, total assets, and payroll or labor relative to the totals for all companies benefiting from a service. All affiliates may be included in this allocation.

Allocation 10 – PENNSYLVANIA METHOD

The Pennsylvania Method allocates the costs of a service based on the relevant company's invested capital, operation and maintenance expenses, and number of employees relative to all other affiliates receiving the service at issue. All affiliates may be included in this allocation.

Direct Time Allocations - e-Time Procedures

The Company has identified certain shared service employees which are employees of DLC. These employees utilize the eTime process described below in order to directly allocate time to affiliates or charge projects requiring additional allocation. A listing of shared service cost centers is maintained by the accounting department and reviewed on a quarterly basis to ensure the proper allocation of time to affiliates.

eTime – eTime is an internet scheduling tool used by employees of the Company. eTime was established in order for employees to track and assign time based on the actual hours spent performing tasks for a particular project or affiliate.

As described above, all shared service employees of the Company are considered DLC employees and are required to complete a timesheet or submit their time via eTime for each period whether they are paid hourly or receive a salary. Employees who utilize eTime must enter their time based on the activities that were performed during the pay period. A screen within eTime allows the employee to select certain projects and/or affiliates. Employees are required to select the entity or project to which their time should be charged. If an employee does not select an entity or project, eTime will not be submitted. An eTime file is then generated monthly with all allocations and a manual entry is recorded within the accounting department to transfer the labor charges to the appropriate affiliate.

Employees are encouraged to enter their time in one quarter hour increments. Employees are also encouraged to keep their timesheets updated on a regular basis, so that they do not have to enter an entire pay period of time on the last day of the pay period. It is best if they enter their time on a daily basis, when feasible, so that it is as accurate as possible. Employees may face disciplinary action for not adhering to the Company's policies regarding eTime.

Employees who fail to submit their eTime at the end of a pay-period receive an initial automated email reminding them to submit their time via eTime. If the employee does not submit their time after receiving the initial reminder, the employee is sent a second automated email communicating that they have committed a compliance violation for eTime non-submittal. This second email prompts the employee to immediately report their time. If the employee continues to delay, a notice is sent to the employees direct Supervisor for follow-up and possible disciplinary action. Multiple delays in eTime submissions are considered a performance issue and may warrant disciplinary action.

eTime allocations will be reviewed on an annual basis to ensure that shared service employees are properly allocating time to benefiting affiliates.