BEFORE THE
STATE OF NEW YORK
PUBLIC SERVICE COMMISSION

In the Matter of

Consolidated Edison Company of New York, Inc.

Case 08-E-0539

September, 2008

Prepared Testimony of:

Richard H. Powell
Utility Analyst 3, Environmental
Office of Energy Efficiency and
the Environment

State of New York
Department of Public Service
Three Empire State Plaza
Albany, New York 12223-1350

1 Q. Please State your name, place of employment and
2 address.
3 A. My name is Richard H. Powell. I am employed by
4 the New York State Department of Public Service
5 in the Office of Energy Efficiency and the
6 Environment as a Utility Analyst 3
7 Environmental. My business address is 3 Empire
8 State Plaza, Albany, New York, 12223-1350.
9 Q. Please state your educational background.
10 A. I received a Bachelor of Science degree in
11 Environmental Studies in 1971. In 1972, I
12 received a Bachelor of Landscape Architecture
13 degree. Both degrees are from the State
14 University of New York, College of Environmental
15 Science and Forestry in Syracuse, New York. In
16 1982, I received a Master of Science degree in
17 Urban and Environmental Studies from Rensselaer
18 Polytechnic Institute, Troy, New York. I have
19 also completed numerous professional training
20 courses since graduation related to my fields of
21 study and employment.
22 Q. Please describe your employment history and
23 professional experience.
24 A. In 1972, I began my employment with the

Department of Public Service. I prepared and presented testimony in over 30 proceedings before the Public Service Commission under PSL Article VII. This work included the preparation of analyses of numerous natural gas transmission lines, and, monitoring construction of transmission facilities to ensure compliance with the Commission's Orders and other applicable laws, rules or regulations.

In October 1987, I transferred to the New York State Office of Parks Recreation, and Historic Preservation, where I was employed as a Landscape Architect designing various facilities and preparing construction specifications, cost estimates, contract documents and performed construction inspections.

From 1989 to mid-1990, I was employed by Weston, Inc., a firm under contract to the New York State Low-Level Radioactive Waste Siting Commission.

From 1990 to 1999, I was employed by URS/Dames & Moore as an Environmental Scientist. I performed site investigations and prepared radioactive waste management facility licensing

1 documents. My last assignment was at the West
2 Valley Demonstration Project, West Valley, New
3 York, where my responsibilities included
4 reviewing and editing safety analysis reports,
5 cultural resource investigations and wetland
6 delineation; preparation of Environmental
7 Information Documents, NEPA and SEQRA documents;
8 preparation of radioactive waste transportation
9 studies, Resource Conservation and Recovery Act
10 (RCRA) documentation, and, project engineering
11 specifications and cost estimates associated
12 with the decommissioning of radioactive waste
13 management facilities. In December 1999, I
14 returned to the New York State Department of
15 Public Service.
16 Q. Please describe some of your principal functions
17 and major case assignments you have had since
18 returning to employment with the Department of
19 Public Service.
20 A. Since returning to the Department I have managed
21 and/or testified in several PSL Article X cases,
22 including Cases: 00-F-1356, Kings Park Energy,
23 LLC; 01-F-1276, Trans Gas Energy; and, 00-F-
24 2057, Empire State Newsprint Project. In

1 addition, I served as the Staff resource on
2 decommissioning for Article X projects. I have
3 managed several Article VII proceedings,
4 including Cases: 03-T-1385, Rochester
5 Transmission Project, 03-T-0515, Flat Rock Wind
6 Power Project; and 06-E-0135, Noble Bliss Wind
7 Power Project. I have also handled a number of
8 proceedings under 16 NYCRR Part 102, concerning
9 overhead or underground siting of transmission
10 facilities. I am the Staff resource person for
11 State Environmental Review Act (SEQRA)
12 documentation and review.
13 Q. Are you a member of any professional societies
14 or associations?
15 A. Yes. I am a member of the American Society of
16 Landscape Architects and serve as Trustee of the
17 New York Upstate Chapter. I am also a member of
18 the American Planning Association.
19 Q. Please describe your role in this case.
20 A. My responsibilities in this proceeding were to
21 review of the testimony and exhibits related to
22 Consolidated Edison Company of New York, Inc.'s
23 (Con Edison or the Company) Site Investigation
24 and Remediation (SIR) Program and evaluate the

1 Company's compliance with the Commission's March
2 25, 2008 Order Establishing Rates for Electric
3 Service in Case 07-E-0523, the 2008 Rate Order.
4 The Commission's March Order directed Con Edison
5 to fully address its SIR program in its next
6 electric rate case, including the bidding
7 process for performance of the remediation work,
8 the Company's SIR program management practices
9 and the efforts that Con Edison undertakes to
10 operate a cost-effective program. In addition
11 to contributing to the Staff discovery of the
12 Company's filings, I discussed with Con Edison
13 witness Price and other employees, their SIR
14 program and compliance with the Commission's
15 March Order.
16 Q. What are SIR Program expenditures?
17 A. SIR Program expenditures are the result of
18 mandated regulatory directives, regulations,
19 consent orders, permit requirements, and other
20 criteria. While the regulatory requirements can
21 be a determinant for the remediation techniques
22 to be employed, the soils and underground
23 geologic structure, and the proximity of the
24 site to institutions such as schools or

1 hospitals that can be affected by construction
2 noise requiring mitigation, among other things,
3 can be a factor in costs. These techniques must
4 be tailored to the site conditions encountered
5 and must reach the degree of remediation that is
6 necessary to protect human health and the
7 environment as directed by the regulators. Some
8 site remediation activities can take several
9 years to reach the desired result.
10 Q. What does the Company's SIR program encompass?
11 A. The SIR program is the manner in which Con
12 Edison manages sites containing or suspected to
13 contain petroleum products and other hazardous
14 materials, the remedial response investigations
15 and measures undertaken to remediate and restore
16 sites contaminated by releases of petroleum
17 products, hazardous wastes and substances from
18 facilities and operations undertaken on
19 properties presently or previously owned by Con
20 Edison and its predecessor companies.
21 Q. Please provide some detail regarding Con
22 Edison's SIR program sites.
23 A. The SIR program includes: the remediation of
24 manufactured gas product (MGP) sites; oil and

1 dielectric fluid spill sites subject to the
2 investigation and cleanup requirements of the
3 New York State Department of Environmental
4 Conservation's (DEC) 1996 Order on Consent,
5 Appendix B (as modified by the December 2006
6 Consolidated Consent Order) between Con Edison
7 and DEC; areas of the Astoria Site subject to
8 the Resource Conservation and Recovery Act
9 (RCRA), corrective action requirements imposed
10 under DEC's hazardous waste management facility
11 operating permit for Con Edison's
12 Polychlorinated Biphenyls(PCB's) waste
13 management facility at the Astoria Site; and,
14 the Underground Storage Tanks (UST) program
15 covering various sites.
16 MGP Sites
17 Q. Please discuss the MGP program sites.
18 A. According to Witness Price's pre-filed
19 testimony, Con Edison and DEC agreed on a
20 priority strategy for MGP sites under schools or
21 residential land. These sites, and properties
22 slated for redevelopment or subsurface
23 construction activities, were given first
24 priority for investigation and/or remediation.

1 Con Edison has received "No Further Action"
2 determinations based upon investigation findings
3 or the completion of DEC/ New York State
4 Department of Health (DOH) approved remediation
5 programs.
6 Appendix B Federal Comprehensive Environmental
7 Response, Compensation and Liability Act
8 (CERCLA) or SuperFund Sites.
9 Q. Please discuss the Appendix B Sites.
10 A. There were three different categories of sites
11 included in the Appendix B Sites:
12 1) third-party sites where Con Edison shipped
13 hazardous materials for treatment, storage or
14 disposal. As a result, the Company has been
15 designated a potentially responsible party
16 (PRP), that is, potentially responsible for the
17 investigation and remediation of some of the
18 contaminated sites;
19 2) sites Con Edison formerly owned for which
20 the current owners are claiming investigation
21 and remediation costs pursuant to CERCLA; and
22 3) contaminated sites that Con Edison is
23 responsible to remediate because of a release of
24 hazardous materials from the site or sites held

by Con Edison's predecessor companies, equipment, facilities or operations. Examples of sites that could apply to any, or all, of the three categories include: scrap metal dealers; landfills; low-level radioactive waste disposal facilities; sites of spills and leaks of petroleum products; high-pressure pipe-type electrical transmission facilities and other oil-filled equipment; and, the Astoria Generating Facility site where Resource Conservation and Recovery Act (RCRA) corrective actions are being undertaken under the DEC hazardous waste management facility operating permit.

Underground Storage Tanks (USTs)

Q. Please discuss the Underground Storage Tanks (USTs)sites.

Con Edison has 11 UST sites that are being investigated, remediation is in the planning stage and/or remediation is underway. Company witness price sponsored exhibits that contain a complete list of the CERCLA and SuperFund sites.

1 Q. Please explain your understanding of the process
2 undertaken by Con Edison with respect to a SIR
3 project.
4 A. The site investigation process is governed by
5 agreements, regulations, guidance and policies
6 of the regulatory agencies including, but not
7 limited to, the United States Environmental
8 Protection Agency (EPA), the New York State
9 Department of Environmental Conservation (DEC)
10 and the Department of Health (DOH).
11 Additionally, Con Edison has prepared and the
12 DEC has approved a Citizen Participation Plan
13 (Plan) for its MGP Program. The Plan describes
14 how Con Edison communicates with interested
15 citizen and governmental officials about the
16 investigation and remediation of MGP sites. For
17 Superfund sites in New York, the communication
18 procedures are identified in regulations,
19 policies, procedures, and guidance documents as
20 set forth in Administrative Consent Orders
21 (ACOs), and Consent Decrees, with EPA and the
22 DEC. For the Astoria site, communication with
23 citizens and officials is governed by the DEC
24 Operating Permit for the hazardous waste

1 management facility as well as DEC's RCRA
2 implementing regulations. For the UST program,
3 the communication procedures are set forth in
4 EPA and DEC regulations and guidance.
5 Q. What are the components of the investigative
6 process?
7 A. There are a number of tasks that need to be
8 completed to investigate the extent and types of
9 potential contamination before remediation can
10 commence.
11 A subsurface investigation is conducted pursuant
12 to a work plan prepared by Con Edison and/or
13 consultants, and approved by the DEC and/or DOH,
14 to determine whether there is evidence of
15 contamination. The work plan typically includes
16 a review of available historical information
17 about the site and surroundings, information
18 from records of company activities that may have
19 taken place on the site, prior investigation
20 reports and analyses, and proposed work to be
21 undertaken that can include, but not be limited
22 to, soil borings and excavation of test pits,
23 the installation of groundwater monitoring
24 wells, air, water and soil sample acquisition,

1 identification of the sample analyses to be
2 undertaken in the laboratory, and the standards
3 to be met during the analyses. I note that it
4 can be difficult for Con Edison to gain access
5 to sites it no longer owns. If there is
6 evidence of or the potential for contamination
7 to have migrated off the company property,
8 additional access to test those areas needs to
9 be acquired in advance of the site
10 investigation.
11 A health and safety plan is prepared that
12 includes, but is not limited to, identification
13 of the tasks to be undertaken and associated
14 potential hazards, the personal protective
15 equipment required for each onsite worker, and
16 identification of the nearest hospitals together
17 with telephone numbers of Emergency Medical
18 Services.
19 A fact sheet with information about the
20 Company's planned site work is often prepared
21 and distributed to the nearby residents and
22 government officials prior to the commencement
23 of work that can include Con Edison contact
24 information.

1 Based upon the regulatory agencies approved work
2 plan, the results of the site investigation and
3 laboratory analysis are compiled into a report
4 submitted to the regulatory agencies for their
5 review and approval. Depending on the analysis
6 results, there are three potential outcomes:
7 1) no further action is required because the
8 results of the site investigation did not
9 disclose levels of contamination that required
10 additional investigation or remediation;
11 2) additional investigation is necessary; or,
12 3) remediation is necessary and Con Edison must
13 prepare and evaluate the appropriate remediation
14 alternatives.
15 A remediation investigation is the typical
16 course of action following the site
17 investigation. A remediation investigation is a
18 more defined investigation used as a basis for
19 the assessment of the remediation alternatives
20 and preparation of the remediation work plan.
21 As Company witness Price explains in his pre-
22 filed testimony, the remediation investigation
23 is similar to the site investigation, with the
24 same communications with the local residents and

1 a similar regulatory decision-making process.
2 Con Edison is required to identify potential
3 remedial alternatives, and evaluate the
4 alternatives against a number of factors to
5 determine the most appropriate action. These
6 factors are: protection of human health and the
7 environment; compliance with standards, criteria
8 and guidance; a reduction in toxicity, mobility,
9 or volume and cost-effectiveness.
10 Should the alternatives analysis and
11 determination of the appropriate alternative be
12 acceptable to the regulators, a notice is
13 published in the State Environmental Notice
14 Bulletin for comment. If DEC formally approves
15 the alternatives analysis at the end of the
16 comment period, Con Edison will have detailed
17 design drawings, plans, and specifications,
18 prepared that are combined with the alternatives
19 analysis and the Remedial Action Work Plan to
20 provide the information necessary to remediate
21 the site(s).
22 Con Edison's Construction Management (CM)
23 Department has responsibility to manage the
24 construction of the remediation strategy. Con

1 Edison's environmental consultants work with the
2 project manager and a construction manager to
3 prepare the design plans specifications, and
4 cost estimates. Con Edison requests technical
5 proposals and bids to perform the work from pre-
6 qualified contractors. For some small projects,
7 only bids are required to be submitted. After
8 Con Edison awards a Purchase Order, Construction
9 Management personnel with the EH&S project
10 manager oversee the contractor's work to ensure
11 execution of the plans and specifications as
12 approved by the regulators. Both the DEC and
13 DOH typically have an on-site presence providing
14 construction observation and inspection.
15 Q. Upon completion of remediation, will the project
16 site be available for unrestricted use?
17 A. It is not always possible or feasible to meet an
18 "unrestricted use" of the site upon completion
19 of the remedial construction. The regulators
20 may allow remediation to a level that is
21 protective of public health and the environment
22 and allow certain land uses to be made of the
23 site, however, at a level less than that which
24 would allow unrestricted use. Normally,

1 institutional and/or engineering controls must
2 be put in place. Examples of institutional
3 controls can include easements, recorded deed
4 restrictions, etc. Engineering controls can
5 include containment barriers, product recovery
6 systems, etc. These can be required to be
7 operable into perpetuity or until the controls
8 are deemed by the regulators to be no longer
9 necessary.
10 Q. Does completion of remediation and Con Edison's
11 involvement in the remediation end the process?
12 A. No. Con Edison is also required to prepare and
13 implement a site management plan for approval by
14 the regulators. Features of a management plan
15 include: engineering control management
16 procedures; compliance with institutional
17 controls; periodic inspections for remediation
18 effectiveness; and requirements for monitoring
19 and reporting.
20 Q. Please describe your understanding of Con
21 Edison's Consultant and Contractor Selection
22 Process.
23 A. The work of Con Edison's consultants is overseen
24 by the company's project and construction

1 managers. Consultants typically prepare drafts
2 of the site investigation documents, including
3 the work plans, health and safety plans,
4 sampling plans, investigation and sample
5 analysis reports, remediation alternatives
6 analysis and determination of the alternative to
7 be used for remediation, cost estimates,
8 remediation investigation plans, construction
9 plans and specifications for the remediation,
10 and site maintenance plans upon construction
11 completion. Con Edison uses a two-step process
12 to select consultants/contractors: a pre-
13 qualification phase and a qualification phase.
14 During the pre-qualification phase, 20
15 consulting firms responded to a Con Edison
16 questionnaire providing information on their
17 experience in investigation and remediation
18 technologies, negotiation success with
19 regulatory agencies, completion of a test
20 problem to provide information on the
21 consultant's analysis capabilities, and, other
22 information. Each firm was rated; the highest
23 rated firms were invited to provide pricing
24 information for their services. Con Edison's

1 purchasing department personnel then negotiated
2 the terms of agreements with a number of
3 consulting firms who were offered three-year
4 purchase orders. Renewal of those agreements is
5 based upon a review of the Con Edison
6 performance evaluations of the consultants work.
7 This consultant procurement process is the
8 typical approach used for each of the SIR
9 programs overseen by the Con Edison's EH&S
10 Department. Con Edison's consultants hire
11 subcontractors to do the actual soil borings,
12 install groundwater monitoring wells, and to
13 take the samples and perform the sample
14 analysis. This approach avoids the separate
15 procurement and what can be, as Company witness
16 Price characterizes, confusing lines of
17 authority. I agree with Mr. Price that the
18 company hiring of its own staff, providing
19 personnel with the training to stay current with
20 required certifications, and acquiring,
21 operating, and maintaining the equipment
22 necessary to perform the site characterization,
23 sample acquisition and analysis, would not be
24 cost effective compared to Con Edison's

1 oversight of environmental consultants and
2 contractors. Additionally, regulations often
3 require independent contractors running the
4 laboratories to perform the analysis.
5 Q. What is the process to prequalify and qualify
6 the contractors?
7 A. The process used to prequalify and qualify
8 contractors is very similar to that used to
9 prequalify and then qualify the consultants. As
10 I indicated earlier in my testimony, the
11 qualified contractors are broken into three
12 different categories and can bid on the work for
13 which the contractor is most qualified.
14 At contract completion, CM Department staff
15 conducts a detailed review of the invoices
16 submitted by the consultants. This review
17 includes, but is not limited to, ensuring the
18 appropriate unit rates are applied, comparison
19 of material prices with the supplier's invoices,
20 and, a comparison with the contents of the Con
21 Edison Purchase Order. Questions and policy
22 issues can be checked against the Con Edison
23 Contract Administration Manual, Construction
24 Procedures, and the Contract Standard Terms and

1 Conditions.
2 Q. Did you review the Con Edison Contract
3 Administration Manual?
4 A. Yes. The manual contains the Company's
5 construction management procedures as well as
6 the standard terms and conditions of
7 construction contracts. The procedures provide
8 direction for administering the construction
9 contracts and supplement the construction
10 contract standard terms and conditions. I found
11 the manual's contents very similar to manuals
12 used by other organizations to administer
13 construction contracts.
14 Q. Please discuss your understanding of the bidding
15 process for performance of the remediation work.
16 A. According to Mr. Price, Con Edison competitively
17 bids all projects, retains qualified contractors
18 and follows comprehensive procedures that
19 include construction observation and inspection
20 as well as contractor management protocols to
21 ensure the projects are performed properly and
22 completed cost-effectively. It is an effective
23 approach for management of a program that can be
24 lengthened or expanded due to variables beyond

1 the control of Con Edison, such as regulatory
2 mandates. It is also an approach for ensuring
3 that knowledgeable consultants and contractors
4 are available to perform the work in a competent
5 manner at a reasonable cost.
6 Q. Did you examine the SIR program cost information
7 provided by Con Edison?
8 A. Yes. I reviewed the projects and cost estimates,
9 anticipated work, costs and schedules. I found
10 the information provided to be reasonable. As I
11 indicated earlier in my testimony, the
12 expenditures are the result of regulatory
13 directives, consent orders and permit
14 requirements together with the necessary
15 oversight to ensure the work performed meets the
16 regulatory requirements, timely completion and
17 done at reasonable costs. The Company has
18 indicated several measures are used to control
19 SIR program costs and potential liabilities,
20 including, but not limited to: performance of
21 constructability reviews of the remediation
22 measures to determine cost effectiveness;
23 identification, investigation, and evaluation
24 of site remediation measures that are consistent

1 with the existing and proposed land uses and
2 cost-effective to meet the remediation standards
3 as set forth by the regulators; and undertaking
4 site remediation at the same time as proposed
5 site redevelopment allowing the sharing of site
6 work costs between Con Edison and the developer.
7 However, site remediation could be delayed while
8 waiting for redevelopment work to start. Such
9 an approach has to consider a number of factors
10 including but not limited to the effects on the
11 public health, safety and welfare and whether a
12 groundwater plume continues to expand the area
13 of contamination.
14 Another moneysaving technique is onsite
15 stockpiling of uncontaminated excavated soil and
16 stone to allow for remediation and the reuse of
17 the excavated spoil as backfill upon completion
18 of remediation. The technique avoids trucking
19 and sometimes disposal costs. This approach has
20 to assume there is enough room for stockpiling
21 the spoil. Expanding the scope of the proposed
22 site remediation as a result of initial site
23 characterization work can be cost effective.
24 The initial investigation can disclose the

1 extent of contamination is more or less than
2 originally determined. In these instances, the
3 Con Edison Project Manager, Construction
4 Management personnel, consultants and
5 contractors are positioned to work with the
6 regulators and fashion a change in direction to
7 modify the scope of the investigation, the
8 extent of the work plans and the construction
9 plans and specifications rather than continuing
10 in the original direction and spending
11 unnecessary time, effort, and money.
12 I agree with Con Edison's participation in
13 national and state industry forums and research
14 organizations. This approach provides
15 opportunities for involved Con Edison personnel
16 overseeing the work of the consultants and
17 contractors to keep abreast of regulatory
18 changes, new remediation techniques, equipment,
19 consultants and contractors for remediation
20 work. The utility's evaluation of the company in
21 advance of shipping waste for treatment and/or
22 disposal is another cost-cutting measure. One
23 usually wants assurances that the facility is
24 licensed and permitted to treat and/or accept

1 waste for disposal and will be in business in
2 the future. Such investigations can avoid or
3 reduce future costs associated with site
4 remediation of the facility as a PRP. Con
5 Edison's involvement in litigation and its
6 efforts to determine whether there are
7 additional PRPs to help spread the potential
8 remediation costs is another appropriate cost
9 saving technique.
10 The availability of Con Edison staff to oversee
11 and be proactive in the management of the SIR
12 program is a definite advantage for Con Edison
13 and its ratepayers. As stated in Witness Price's
14 testimony quick knowledgeable decision making
15 can be made without demobilizing a contractor's
16 labor force and equipment already on site.
17 Q. What are your recommendations for the
18 expenditure levels set forth in Witness Price's
19 testimony?
20 A. I will address the SIR program expenditures
21 later. I reviewed the discussions in his
22 testimony about the expenditures. I believe the
23 expenditure for new Laboratory Information
24 Management System (LIMS) software to replace

existing LIMS software soon to be no longer supported by the vendor is an appropriate expenditure. Similarly, the expenditure for a new vehicle to contain the Perfluorocarbon Tracers (PFT) instrumentation is appropriate. Utilization of this equipment to detect leaks in underground, high-pressure oil-filled pipe-type electrical transmission cable that avoids removal of the line from service for testing purposes is reasonable.

Q. Con Edison has requested a normalization of the salaries for some 10 positions in the EH&S. Do you have any comments?

A. No. This is an issue that would properly be addressed by the Staff Accounting Panel.

Q. What are your recommendations on the adjustment for the DEC State Pollution Discharge Elimination System (SPDES) program fees, hazardous waste generation fees, and Climate Registry fees?

A. I reviewed these projected expenditures and believe the allowances for these anticipated fees are reasonable.

Q. What are your recommendations for the use of the

1 proceeds from the sale of the sulfur dioxide
2 (SO_2) allowances?
3 A. The value of the SO_2 allowances as estimated by
4 Witness Price appears to be low and may be
5 subject to an increase in value. Con Edison is
6 requesting Commission authorization to use up to
7 $2 million annually from the SO_2 allowance sales
8 to fund the establishment, administration and
9 operation of an Environmental Excellence Fund to
10 provide grants to organizations for
11 environmental enhancement projects in the Con
12 Edison service territory. Although the goals of
13 increasing environmental awareness are laudable,
14 I do not recommend a grant program to be
15 financed by the proceeds of the sale of SO_2
16 allowances at this time. These SO_2 allowance
17 proceeds should be provided to the Con Edison
18 ratepayers as it is their money and a grant
19 program is not the best use of the proceeds.
20 Q. What are your recommendations for the SIR
21 expenditure levels as proposed by Witness Price?
22 A. In reviewing the actual SIR Program expenditures
23 set forth in the Company's pre-filed
24 Exhibit____(RSP-5) from 2006 through March 2008

there is a variance in between the expenditures in 2006 and 2007 of approximately $6.6 million. Between 2007 and March 2008 there is a variance of $12.6 million. Pre-filed Exhibit____(RSP-3) presented by Witness Price shows a total of $141.3 million for projected SIR program expenditures covering the rate year ending March 31, 2010, and the two subsequent years ending March 31, 2011 and 2012. I do not take exception with the actual and forecasted expenses. Expenditure levels can change for a variety of reasons as I stated earlier. While I believe the proposed expenditures are reasonable, I believe the Company should be required to submit quarterly reports to the Director of the Office of Energy Efficiency and the Environment on actual expenditures incurred and reasons for any variances from the levels projected in this case. The SIR expenditure reporting should be provided in a format similar to that provided in by Company witness Price's pre-filed Exhibit____ (RSP-5). Additional explanations for the cost variances can be provided in text format.

1 Q. Does this complete your testimony at this time?

2 A. Yes.