Date Filed: August 14, 2026

Witness: Craig Dikeman and Matthew J. Correia
Request from: Office of Education, Outreach, and Enforcement

Question:

(P-CARD) Refer to Exhibit CLP-STORM-1, pp. 97-99. Respond to the following:

a. Explain if the Company's administration of P-Card transactions is consistent between storm and non-storm activity. If differences exist – please discuss.
b. Identify how the P-Card custodian validates the relevance of the P-Card transactions for the various storm events. For example, does the P-Card custodian rely on representations of the P-Card user or do they perform any independent validation of the costs? Please discuss.
c. Explain where receipts and other supporting documentation are attached (i.e., retained)?
d. Provide a detailed listing of all data elements that are available to be exported from the JP Morgan P-Card transaction system referenced on p. 98. Additionally, identify if there are any system limitations that would prevent information from being extracted into an unlocked Excel file.

Response:

a. The Company's administration of P-Card transactions is generally consistent for both storm and non-storm activities. All transactions are required to include appropriate supporting documentation, transaction notes (when applicable), receipts, and accurate accounting information within the JPMorgan P-Card system. The primary difference for storm-related transactions is that receipts and invoices associated with storm food and lodging expenses are uploaded to the Storm SharePoint repository to support storm documentation and cost recovery requirements.

b. The P-Card custodian is responsible for reviewing transactions to help ensure they comply with Company P-Card policies and that required documentation and accounting information have been provided. Transaction coding and accounting are reviewed during the reconciliation process, and managers are responsible for reviewing and approving transactions each cycle to confirm that purchases are appropriate, properly documented, and accurately charged to the applicable accounting. Most of these transactions are supported by cards that are explicitly used to support storm events.

c. Supporting documentation, including receipts, is electronically attached to the applicable transaction within the JPMorgan P-Card system by the cardholder or card custodian. Prior

to 2025, original paper receipts and signed review documentation were retained at Meyer's off-site records storage facility. In 2025, the Company completed a project to upload historical receipt documentation into the JPMorgan P-Card system. Most non-storm and storm receipts and invoices are now maintained electronically within the system. The Company is also working with JPMorgan and internal IT resources to complete the Receipt Mapper file request process, which will allow receipt images to be stored in a dedicated digital repository on the Company's internal drive.

d. The data elements that are available to be exported from the JP Morgan P-Card Transaction system are listed below.

- Transaction ID
- Transaction Date
- Post Date
- Transaction Amount
- Merchant Surcharge
- Account Number
- Cardholder Last Name
- Cardholder First Name
- Parent Merchant Name
- Merchant Name
- Original Merchant Name
- MCC
- MCC Description
- Merchant Type
- Merchant Address 1
- Merchant City
- Merchant State/Province
- Merchant Country
- Merchant Postal Code
- Transaction Code
- Transaction Code Reason Code
- Sales Tax
- Settled Currency
- Original Currency
- Original Amount
- Exchange Rate
- Item Description
- Item Unit Price Amount

- Item Quantity
- Item Detail Tax Amount
- Line Item Total
- Chart of Accounts
- Transaction Item COA Segment Value 1
- Transaction Item COA Segment Value 2
- Transaction Item COA Segment Value 3
- Transaction Item COA Segment Value 4
- Transaction Item COA Segment Value 5
- Transaction Item COA Segment Value 6
- Hierarchy ID
- Hierarchy Description
- Reference Number
- Transaction Convenience Check Number
- Transaction Authorization Number
- Customer Code
- Transaction Type
- Transaction Notes
- Order ID
- Order Status
- Requestor