Date Filed: September 25, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-TRAFFIC) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-10, pp. 26-44. The Company reported an incremental charge of $8,500 for the Elite Flaggers LLC vendor. The supporting documents detail various flagging activities from January 8, 2024 (prior to the storm event) through January 13, 2024 (during a different storm event), and detail multiple unrelated workorder numbers. Identify the specific assignments that derive the $8,500 amount and, where applicable, explain why the supporting documents did not detail the correct workorder number. If applicable, provide documentation supporting the applicability of the services to the MS24A event.

Response:

Please refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-10, Outside Contractors, line 259, vendor Elite Flaggers, invoice totaling in the amount of $8,500. Upon further review in drafting this response, the Company determined that $1,100 of the costs is not associated with the event. The Company will supplement ACCT-2 (CLP-1) (MS24A), to remove this partial cost from line 259 in the amount of $1,100.

In addition, pursuant to the Company's internal invoice review and approval procedures, all vendor invoices are reviewed to verify that the charges are properly attributable to the specific event, work activity, and accounting classification for which reimbursement or cost recovery is sought. The Company verifies the nature and purpose of the services through supporting documentation and consultation with Company personnel responsible for requesting, overseeing, or receiving the services.

Although the Company endeavors to provide contractors with accurate accounting information at the time services are requested, circumstances may arise in which accounting references provided at initiation require subsequent correction or refinement. In such instances, the invoice review process serves as a control mechanism to ensure that costs are assigned to the appropriate accounting and work order based on the underlying documentation and facts. The review further confirms that the services were procured, performed, and charged in connection with the specific event and applicable service period. Such determinations are supported by documentation and corroborated by the Company personnel with direct knowledge of the work performed.