

Before the Minnesota Public Utilities Commission

State of Minnesota

In the Matter of the Application of Minnesota Power  
for Authority to Increase Rates for Electric Utility  
Service in Minnesota

Docket No. E015/GR-16-664

Exhibit \_\_\_\_\_

**EMPLOYEE COMPENSATION AND BENEFITS**

November 2, 2016

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1                                   **I.       INTRODUCTION AND QUALIFICATIONS**

2   **Q.    Please state your name and business address.**

3   A.    My name is Nicole R. Johnson and my business address is 30 West Superior Street,  
4        Duluth, Minnesota 55802.

5  
6   **Q.    By whom are you employed and in what position?**

7   A.    I am employed by ALLETE, Inc., doing business as Minnesota Power (“Minnesota  
8        Power” or the “Company”). My current position is Vice President – Human  
9        Resources.

10  
11   **Q.   Please summarize your qualifications and experience.**

12   A.    I have 20 years of experience in human resources with ALLETE. In that time, I have  
13        spent 12 years leading a variety of human resources functions, including benefits,  
14        compensation, payroll, human resource information systems, talent acquisition, and  
15        learning and organizational development. In my current position, I am responsible  
16        for all areas of human resources including the development, implementation, and  
17        ongoing administration of the Company’s employee compensation programs,  
18        executive compensation programs, employee benefits, learning and organizational  
19        development programs, talent acquisition, employee and labor relations, and payroll  
20        and human resource information systems.

21  
22        I earned a Bachelor of Arts degree in Accounting from the University of Minnesota –  
23        Duluth and hold an active Senior Professional in Human Resources designation from  
24        the Society of Human Resources Management and an active Certified Benefit  
25        Professional designation from WorldatWork.

26  
27   **Q.    What is the purpose and scope of your testimony?**

28   A.    The purpose of my testimony is to describe the compensation and benefits provided  
29        to the employees of Minnesota Power. In compliance with Order Point 11 from the  
30        Minnesota Public Utilities Commission’s (“Commission”) Order in the Company’s

1 last rate case (Docket No. E015/GR-09-1151), I am also providing testimony on the  
2 issue of whether it is reasonable for ratepayers to continue to bear the costs of Other  
3 Post-Employment Benefits (“OPEB”) expenses. In addition, in compliance with  
4 Order Point 12 from that same case, I am providing information related to the job  
5 titles, salary, bonus, incentives, and other compensation for all of the Company’s non-  
6 bargaining employees and salary surveys linking each of the Company’s non-  
7 bargaining employees with employees holding comparable positions in other  
8 businesses. Finally, I am providing detailed accounting of the effects of the Patient  
9 Protection and Affordable Care Act (“PPACA”) in compliance with the  
10 Commission’s Order in Docket No. E015/M-10-1083.

11  
12 I note that as some of Minnesota Power’s employee benefits (i.e., OPEB and pension)  
13 are managed as single ALLETE, Inc. plans, I utilize several naming conventions  
14 throughout my testimony to clarify the entity to which I am referring. “ALLETE”  
15 includes all of ALLETE, Inc.’s subsidiaries, including its regulated and non-utility,  
16 energy focused businesses. “Total Minnesota Power” includes non-regulated  
17 operations as well as regulated operations. “Total Company” refers to total  
18 Minnesota Power regulated, without Minnesota Power’s non-regulated entities.

19

20 **Q. Are you sponsoring any exhibits in this proceeding?**

21 **A.** Yes. I am sponsoring the following exhibits:

- 22 • Exhibit \_\_\_(NRJ), Schedule 1 – Summary of Cost Control Efforts Related to  
23 Employee Compensation and Benefits.
- 24 • Exhibit \_\_\_ (NRJ), Schedule 2 – Minnesota Power’s 2016 Salary Benchmark  
25 Study, September 1, 2016.
- 26 • Exhibit \_\_\_ (NRJ), Schedule 3 – Summary of Minnesota Power Employee  
27 Benefit Costs.
- 28 • Exhibit \_\_\_ (NRJ), Schedule 4 – Excerpt from the 2015 Towers Watson  
29 Energy Services BENVAL study.

30 I also sponsor Schedule I-5A in Volume IV of our initial filing.

1        **II.        OVERVIEW OF COMPANY’S WORKFORCE AND COMPENSATION**

2        **Q.        Please briefly describe Minnesota Power’s workforce.**

3        A.        In 2017, Minnesota Power expects to provide jobs to 1,202 full-time equivalent  
4        employees, including 482 bargaining unit employees and 720 non-bargaining unit  
5        employees. Minnesota Power’s employees serve a variety of roles that support our  
6        ability to supply retail electric service to our approximately 145,000 customers and  
7        wholesale service to 16 municipalities in the State of Minnesota.

8

9        **Q.        How does Minnesota Power’s workforce contribute to the economic health of  
10        northeast Minnesota?**

11        A.        As one of the top ten employers in this region, Minnesota Power and its employees  
12        contribute and support the health of the regional economy through active participation  
13        in the local community, consumer spending, and taxes.

14

15        **Q.        What are the main elements of Minnesota Power’s compensation and benefits  
16        plan?**

17        A.        Minnesota Power’s compensation and benefits include the following components:

- 18        • Total Compensation: includes base salary and, for non-bargaining unit employees,  
19        includes annual incentive compensation and long-term incentive compensation.
- 20        • Health Benefits: includes medical, pharmacy, and dental.
- 21        • Retirement Programs: includes a defined benefit pension plan, defined  
22        contribution 401(k) savings plan, retiree health benefits, and retiree life insurance  
23        benefits.
- 24        • Other Miscellaneous Benefits: includes life insurance coverage, long-term  
25        disability, flexible compensation plan, employee stock purchase plan, employee  
26        resource program, paid time off (including vacation and sick time), severance,  
27        service and retirement awards, employee-paid voluntary benefits, and limited  
28        additional benefits, such as medical and dependent care flexible spending  
29        accounts and tuition reimbursement.

30

1 **Q. What are Minnesota Power’s objectives regarding compensation and benefits**  
2 **for its employees?**

3 A. The compensation and benefits provided to our employees are designed to support  
4 Minnesota Power’s obligation to serve retail customers in our service areas with safe,  
5 reliable, and reasonably priced electricity. It is essential that we attract and retain  
6 well-qualified employees to fulfill these objectives by compensating them  
7 appropriately and competitively.

8

9 **Q. How does Minnesota Power ensure that its compensation and benefits are**  
10 **comparable to other employers?**

11 A. We utilize a number of surveys and information sources to compare our  
12 compensation and benefit levels to other employers. We examine both utility and  
13 non-utility compensation data because a number of job positions we fill are not  
14 unique to the utility industry. For instance, Minnesota Power employs personnel in  
15 the areas of accounting, human resources, engineering, and information technology.  
16 The compensation market surveys utilized by the Company include: ALM Law  
17 Department, Aon Hewitt, CompData Utilities, Culpepper, EAPDIS Energy Technical  
18 Craft Clerical, Foushee Environmental, Towers Watson, and Western Management  
19 Utilities. As shown by the salary analysis completed by the Company, which is  
20 discussed below, our employees’ total cash compensation is consistently near the  
21 market median or 50th percentile for management employees when target  
22 performance is achieved for purposes of incentive compensation. For other non-  
23 management, non-bargaining unit employees, total cash compensation is generally  
24 within five to ten percent below market for the reasons I discuss below.

25

26 In addition, compensation market data and trends are reviewed annually and  
27 compensation levels for non-bargaining unit employees are adjusted based on this  
28 data, as well as on such things as job performance, experience, and comparisons  
29 between employees performing similar work for the Company. Compensation and

1 benefits for bargaining unit employees are negotiated and adjustments are made in  
2 accordance with the terms of the labor contract.

3  
4 For benefits, similar to compensation, Minnesota Power uses market survey and  
5 benefit consulting data to compare benefits among general industry and utility  
6 industry companies. Minnesota Power routinely participates in the Towers Watson  
7 Energy Services BENVAL study, as well as a number of ad-hoc surveys such as  
8 Mercer’s National Survey of Employer-Sponsored Health Plans (“Mercer Survey”),  
9 the Kaiser Family Foundation Employer Health Benefits Survey, Employee Benefits  
10 Survey by Society for Human Resource Management, and Towers Watson – Benefits  
11 Data Source U.S Survey.

12  
13 **Q. What challenges does Minnesota Power face in recruiting and retaining skilled**  
14 **employees necessary to serve the needs of its customers?**

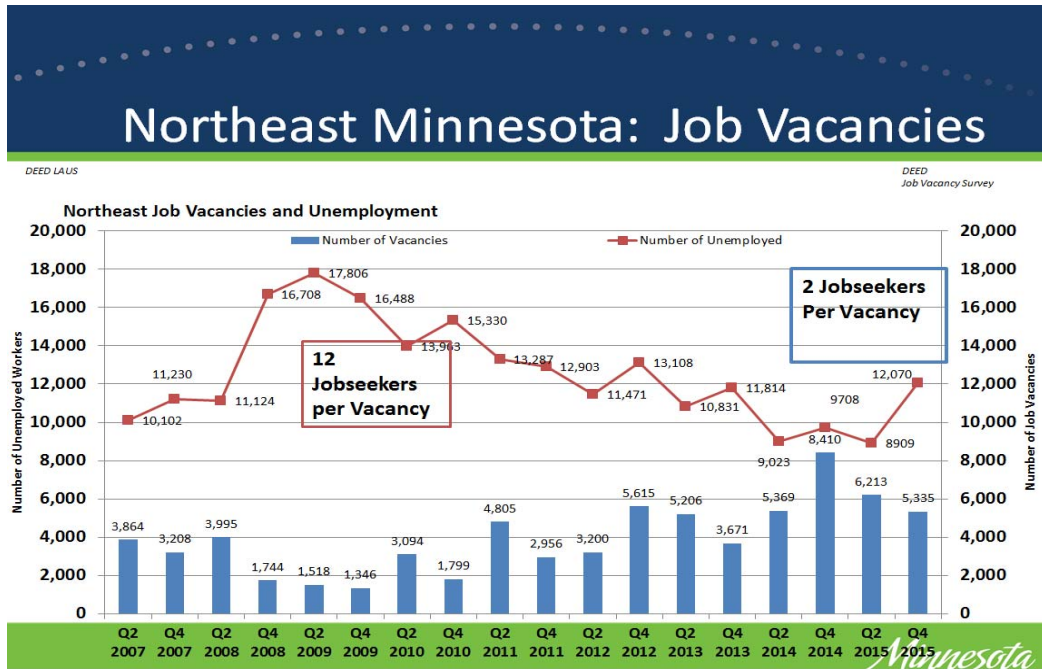
15 A. Minnesota Power’s compensation and benefit program has been effective in  
16 recruiting and retaining employees in the past; however, we anticipate that recruiting  
17 and retaining employees with specialized or high demand skills will become  
18 increasingly more difficult. Specifically, according to the Minnesota Department of  
19 Employment and Economic Development, the economic environment in northeast  
20 Minnesota, which includes Duluth, is facing two main challenges: (1) a tightening  
21 labor market, and (2) an aging population. I describe each in more detail below.

22  
23 **Q. Please describe how a tightening labor market impacts Minnesota Power’s**  
24 **ability to attract and retain qualified employees.**

25 A. A tightening labor market forces Minnesota Power and other northeast Minnesota  
26 employers to compete for a dwindling number of applicants with the necessary skills,  
27 especially in specialty areas of science, technology, engineering, skilled trades, and  
28 accounting/finance. Despite higher unemployment rates in northeast Minnesota as  
29 compared to the rest of the state, the number of job seekers per vacancy has been  
30 significantly reduced since the 2008-2010 recession. As shown in Figure 1, there are

1 approximately two job seekers per job vacancy in northeast Minnesota compared to  
 2 twelve job seekers per job vacancy during the peak of the recession. This is  
 3 compared to the state of Minnesota as a whole, Figure 2, where there is  
 4 approximately one jobseeker for each vacancy.  
 5  
 6

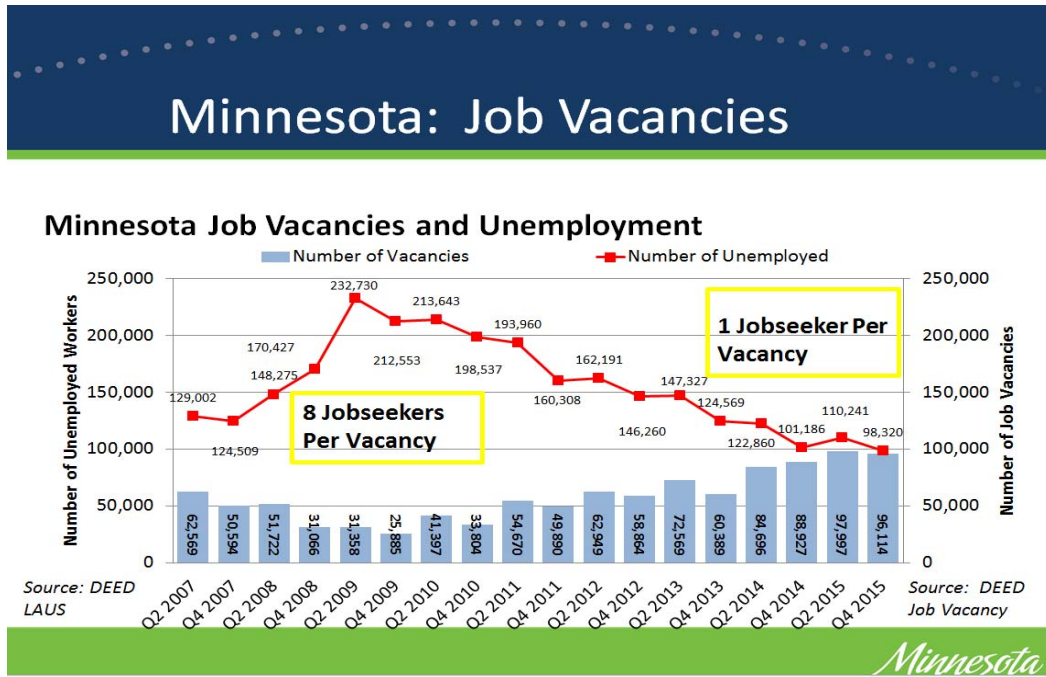
Figure 1



7  
8



Figure 2



2

3

4 This low ratio of job seekers to job vacancies impacts both recruitment and retention  
 5 of employees. Recruitment is impacted because Minnesota Power has fewer  
 6 applicants for job openings resulting in greater difficulty finding a qualified employee  
 7 with the necessary skill set. Recruitment and retention are also impacted, as there is  
 8 more competition with respect to wages, scheduling, benefits, and bonuses to both  
 9 recruit potential employees and retain existing employees.

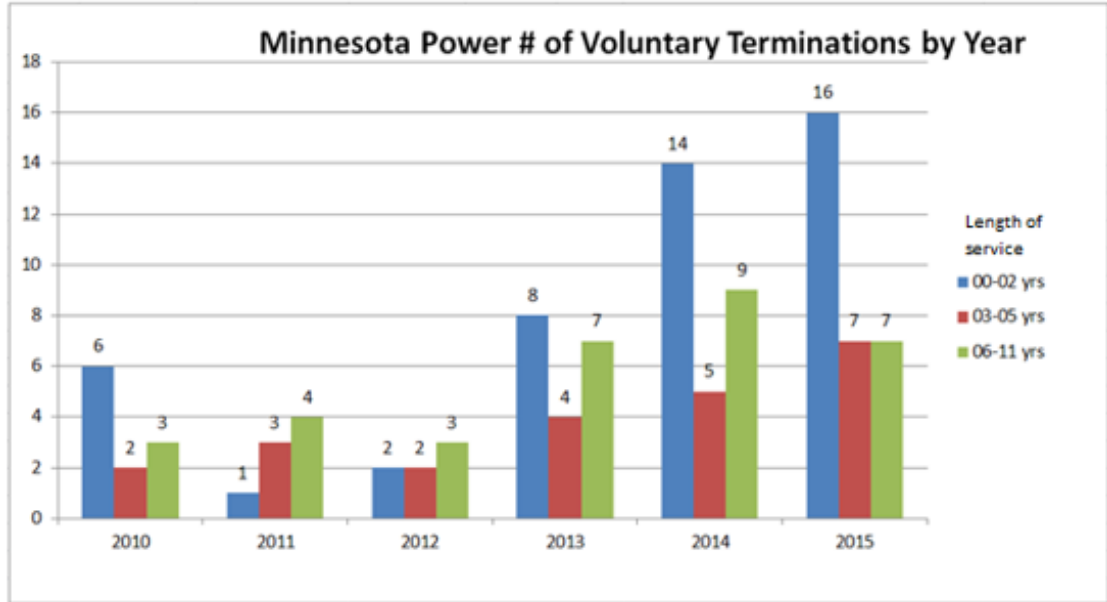
10

11 Furthermore, Minnesota Power has begun to feel the effects of the tightening job  
 12 market through increased employee turnover. Figure 3 shows an increase in the  
 13 frequency of employees leaving the Company with less than 11 years of service who  
 14 were not hired in a temporary position. As shown in Figure 3, the number of  
 15 voluntary terminations has increased steadily from 2010 to 2015 as the job market has  
 16 improved in northeast Minnesota following the recession, creating more opportunities  
 17 to create more competition for sought-after skill sets. The most prevalent positions  
 18 for voluntary terminations were accountants, engineers, information technology  
 19 analysts, operations superintendents, and line workers. This poses a challenge for

1 Minnesota Power as we invest time and resources into training employees and this  
2 investment is lost when employees leave.

3  
4

**Figure 3**



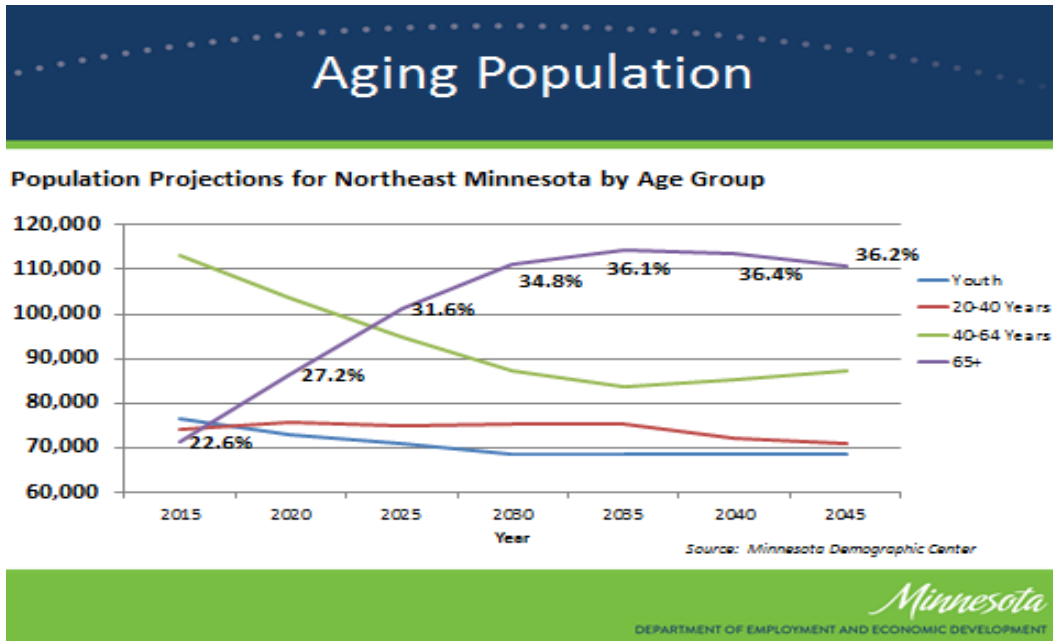
5  
6

7 **Q. How is the aging population impacting the Company's recruitment of new**  
8 **workers?**

9 A. The aging population is expected to drive up competition for the future workforce,  
10 especially for northeast Minnesota. As shown in Figures 4 and 5 below, there is a  
11 projected overall decline in the labor pool for ages 40 to 64 and stagnant growth in  
12 the 20 to 40 age group in northeast Minnesota (Figure 4) over the next 30 years.  
13 Coupled with the projected slow growth in the overall state of Minnesota population  
14 (Figure 5) during this same time period, Minnesota Power anticipates that it will have  
15 difficulty replacing our retiring workers and will need to increasingly rely on  
16 recruiting employees outside of our region to fill open positions.

1

Figure 4

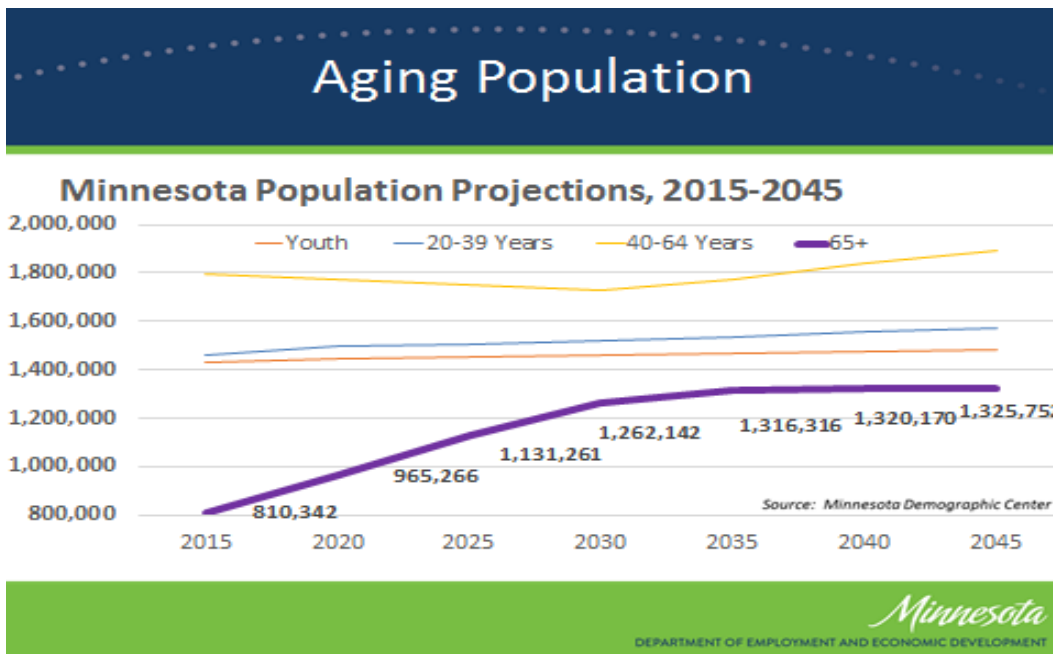


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Figure 5

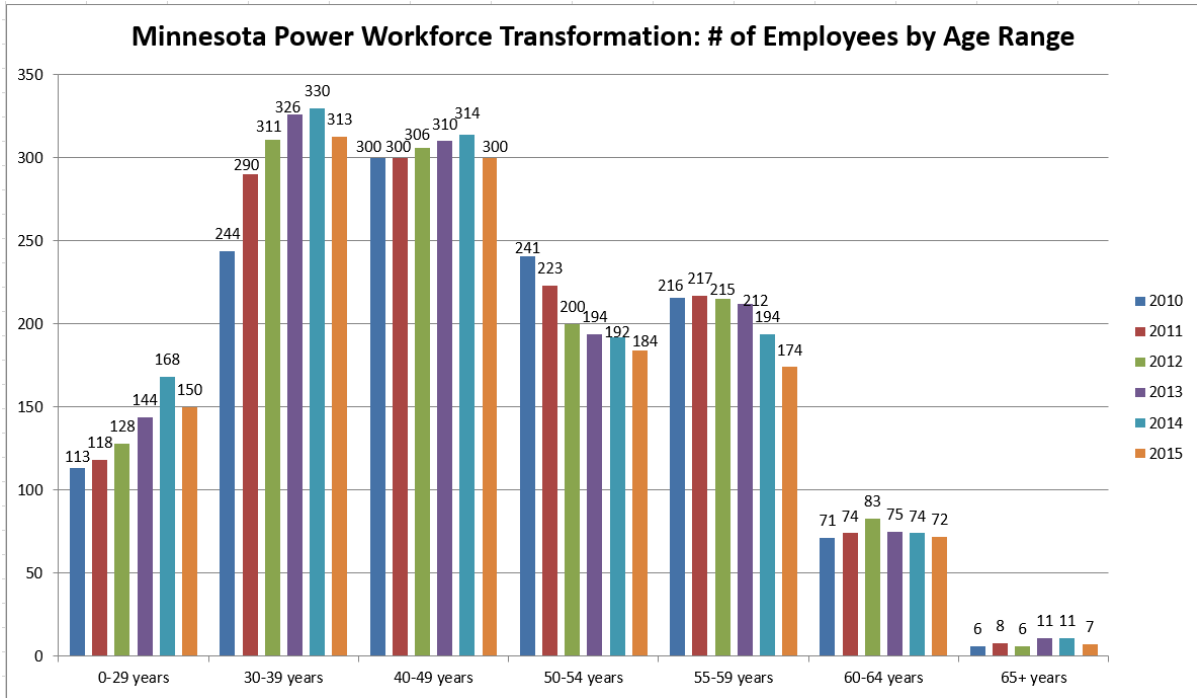


5

6

1 We anticipate that approximately 20 percent of our employees will be retiring in the  
 2 next five years, assuming an average retirement age of 60, as shown in Figure 6  
 3 below.

4  
 5 **Figure 6**



6  
 7  
 8 Employee counts reflect all full-time and part-time positions and are as of December  
 9 31 of each year.

10  
 11 **Q. Are there any unique challenges associated with recruiting and retaining**  
 12 **employees in northeast Minnesota as compared to the state as a whole?**

13 A. Northeast Minnesota is the perfect location for the outdoor enthusiast to work and  
 14 play. However, for those who do not thrive in the outdoors or have a tie to the region,  
 15 it can be difficult to convince people to make the initial move to this region to work.  
 16 Job applicants may be reluctant to move to the region due to the climate, lower wage  
 17 perceptions, housing concerns, and the desire to stay in larger cities where there are  
 18 more employment opportunities as well as more diverse cultural choices. To address

1 these recruitment and retaining challenges, the Company has partnered with  
2 NORTHFORCE, a collaborative initiative devoted to attracting, managing, placing,  
3 enriching, and retaining the talent community for northeast Minnesota and northwest  
4 Wisconsin.  
5

6 **Q. What other steps has the Company taken to address these challenges?**

7 A. As discussed in the next section, one of the ways that we attract and retain qualified  
8 employees is by ensuring that we provide market competitive compensation and  
9 benefits to our employees. In addition to providing market competitive  
10 compensation, we have made the following improvements to our recruitment  
11 processes and systems to address these challenges: (1) utilizing technology and  
12 electronic mediums to attract and retain employees; (2) investing in training and  
13 working with educational institutions to ensure current and prospective employees  
14 have the necessary skills; and (3) focusing efforts to attract, retain, and engage  
15 military personnel.  
16

17 **Q. How is Minnesota Power using technology to attract and retain employees?**

18 A. With technology advancement and utilization increasing, not only does every position  
19 require a greater baseline of technological familiarity, but employees are expecting it  
20 as a normal course of doing business. As such, we are upgrading our human  
21 resources management system to facilitate a flexible and mobile workforce, have  
22 modified our recruitment processes to maximize electronic resources, including  
23 making our job application process mobile-friendly, creating an enhanced career  
24 webpage, and increasing recruitment efforts through social media that highlight the  
25 advantages of living and working in northeast Minnesota, along with the benefits of  
26 working for Minnesota Power.  
27

1 **Q. What steps is Minnesota Power taking to ensure prospective and current**  
2 **employees have the requisite skills?**

3 A. To make certain that quality applicants are in the pipeline for future job opportunities,  
4 we partner with local colleges, universities, state/local workforce centers, the  
5 Chamber of Commerce, and other regional/local partners to make sure the curriculum  
6 aligns with current business needs and that the labor pool is made aware of career  
7 opportunities. These partnership initiatives are not only good for Minnesota Power  
8 but also ensure that our region has a healthy and well-qualified talent pool.

9  
10 For our current employees, Minnesota Power remains committed to investing in our  
11 employee growth and development through training, tuition reimbursement,  
12 apprenticeships, development planning, and supporting community engagement.  
13 This is evidenced by having employee development as one of the Company's core  
14 values. Job applicants are attracted to and stay with the Company for its strong "grow  
15 from within" culture. Employees are provided with internal opportunities to advance  
16 through the ranks or broaden their experience laterally in a variety of roles within the  
17 Company. For example, our current CEO started as an entry-level bargaining unit  
18 employee, moved around the Company in a variety of progressing roles, and is now  
19 the CEO of the Company.

20  
21 **Q. How is Minnesota Power working to attract, retain, and engage military**  
22 **personnel?**

23 A. We are actively recruiting this valuable talent pool by posting and promoting open  
24 positions to military-connected sites and connections. In 2016, Minnesota Power  
25 earned the honor of being the 50th company in Minnesota and the first in Duluth to  
26 earn the Beyond the Yellow Ribbon designation. The Beyond the Yellow Ribbon  
27 certification recognized Minnesota Power's commitment to its military-connected  
28 employees through coordinated support systems for veterans, military members, and  
29 their families. Customers benefit when we have a high-quality work force. Being

1 able to reach out to military personnel to attract them to our Company increases the  
2 pool of highly-trained exceptional candidates.

3  
4 **III. EMPLOYEE COMPENSATION**

5 **Q. What are the components of the Company's compensation program?**

6 A. The main component is base compensation, which applies to all employees.  
7 Minnesota Power also has an Annual Incentive Plan ("AIP"), which applies to 190  
8 management and key employees of Minnesota Power and ALLETE's corporate  
9 operations, and the Long Term Incentive Plan ("LTIP"), which applies to 37  
10 management employees of Minnesota Power and ALLETE's corporate operations.  
11 As an employee's job responsibilities increase, a greater percentage of their total  
12 compensation is tied to both their job performance as well as the Company's  
13 performance. Incentive compensation is not guaranteed on an annual basis, but rather  
14 is included in an employee's potential AIP and LTIP compensation.

15  
16 **Q. Has Minnesota Power made any changes to its compensation programs since its  
17 last rate case (Docket No. E015/GR-09-1151)?**

18 A. Yes. Minnesota Power expanded eligibility for AIP to those with supervisory  
19 responsibilities and other key employees who have a considerable impact on the  
20 success of the organization effective January 1, 2017. Prior to implementing these  
21 changes, AIP eligibility was generally for those in positions of manager and above.  
22 This change was made because, in comparing these employees' total cash  
23 compensation to the market, we found that these employees' compensation was five  
24 to ten percent below the market median. To ensure that we are able to attract and  
25 retain these qualified employees, we added AIP to their compensation to better align  
26 these employees' compensation with the market. In addition, including this key  
27 employee group in AIP also incentivizes these employees to meet the Company's  
28 strategic and operational goals.

1           **A.     Base Compensation**

2           **Q.     Please describe the goals and objectives of the Company's base compensation.**

3           A.     The goal of the Company's base compensation is to compensate our employees  
4           equitably and fairly for the skills, experience, and abilities that they possess and  
5           provide to our Company so we can deliver safe, reliable, and reasonably priced power  
6           to our customers. To enable Minnesota Power to attract and retain our skilled  
7           workforce, we seek to ensure employees' compensation is competitive with the  
8           current external market through the use of salary surveys and that there is internal  
9           equity among similar positions in the organization.

10  
11          **Q.     How does the Company determine an employee's base compensation?**

12          A.     For an employee's base compensation, we target the 50th percentile of market for  
13          non-bargaining unit employees in all positions. An employee's base compensation is  
14          initially set based on a particular employee's education, training, experience, job  
15          responsibilities, and market conditions when they are hired. Every year, the  
16          Company evaluates the base compensation of all of its employees to determine  
17          whether any adjustments are necessary. For bargaining unit employees, annual base  
18          compensation adjustments are determined through collective bargaining, taking into  
19          account external market data and trends in economic conditions. For non-bargaining  
20          unit employees, external market data, economic trends, years of experience, and  
21          individual job performance are all taken into account to determine base compensation  
22          adjustments.

23  
24          **Q.     What costs for base compensation has the Company included in the 2017 test  
25          year?**

26          A.     Base compensation included in the 2017 test year budget is \$78,117,026 (Total  
27          Company). The base compensation budget for the 2017 test year incorporates a three  
28          percent market adjustment. The 2016 base compensation forecast was multiplied by  
29          three percent, resulting in a labor increase of approximately \$2.2 million. In addition,  
30          the 2017 test year base compensation budget includes an increase in the number of



1 Company employees. This increase is for those positions that we are actively hiring  
2 for and expect to be filled by the end of 2016 or early 2017 (approximately \$1.2  
3 million Total Company). Table 1 shows the total base compensation from 2014 to  
4 the 2017 test year budget.

5

6

**Table 1**

<b>Total Base Compensation</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Forecast</b>	<b>2017 Budget</b>
Total Company	78,551,077	73,565,299	74,710,217	78,117,026

7

8 Base compensation has changed over time based on the number of employees and has  
9 increased in accordance with market changes in order to provide competitive wages  
10 needed to attract and retain talent.

11

12 **Q. Why is a three percent increase in base compensation appropriate?**

13 A. A three percent increase is appropriate because it is consistent with the market.  
14 Generally, most employees will receive an approximately three percent increase, with  
15 some variability for each employee taking into account performance and job  
16 progressions. Minnesota Power compares its base compensation levels and increases  
17 to those of other companies, including utilities and non-utilities. According to salary  
18 survey data published by WorldatWork, base compensation increases are projected to  
19 range from 3.0 to 3.2 percent for utility companies in 2017 and to range from 3.0 to  
20 3.1 percent for all industries. Bargaining unit employees' salaries will also increase 3  
21 percent in 2017 in accordance with contract terms negotiated with the International  
22 Brotherhood of Electrical Workers ("IBEW") Local 31. The negotiated contract  
23 terms are from February 1, 2014, through January 31, 2018.

24

25 **Q. Has the Company taken any steps to control its base compensation costs in  
26 recent years?**

27 A. Yes. In addition to ensuring that base compensation is in line with the market, the  
28 Company has made several headcount reductions beginning in 2014 that have

1 continued through 2016. As a result of these reductions, our current employee count  
2 is near 2010 levels as shown in Table 2.

3  
4

**Table 2**

<b>Employee Count</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016 (as of 8/31)</b>	<b>2017 Budget</b>
Total	1191	1226	1249	1272	1283	1200	1176	1202

5  
6  
7  
8  
9  
10

For years 2010 to 2015, employee counts are as of December 31 of each year. For 2016, data is as of August 31. Employee counts include all full-time and part-time employees. The 2017 budget headcount number assumes the 26 positions that are currently open are filled in 2016 or early 2017.

11 **Q. How did the Company determine that this was the appropriate number of**  
12 **employees?**

13 A. In 2014 to 2015, the Company examined peer companies and benchmarked the  
14 Company's headcounts to these peer companies. In addition, we examined creative  
15 ways to accomplish our critical work with fewer employees. Through these analyses,  
16 we determined the appropriate headcount target level for the Company that also  
17 ensured our ability to continue to provide safe and reliable electric service to our  
18 customers.

19

20 **Q. What method did the Company use to reduce headcount?**

21 A. With the large number of retirements during this timeframe, the Company was  
22 generally able to reduce headcount through attrition, thereby not replacing certain  
23 positions when an individual retired.

24

25 **Q. What types of cost savings were achieved through this reduction in headcount?**

26 A. With each headcount reduced, the associated costs, such as compensation, benefits,  
27 employee expenses, training, and meals, were also reduced. We estimate that these  
28 headcount reductions have resulted in an approximate savings of \$8.7 million (Total

1 Company) comparing 2014 actuals for employee salaries and payroll taxes to 2016  
2 forecast. A summary of all cost control measures related to employee compensation  
3 and benefits that have been taken since the Company's last rate proceeding is  
4 provided as Exhibit\_\_\_(NRJ), Schedule 1.  
5

6 **Q. How are the Company's various cost control measures incorporated into the**  
7 **2017 test year budget?**

8 A. Many of the cost containment efforts that I discuss occurred in the past and are  
9 already incorporated into our compensation and benefits budgets for prior years and  
10 are then continued into the current 2017 test year budget. Where we have achieved  
11 savings in more recent years, they are factored into our compensation and benefits  
12 budgets for the applicable year or years, including the 2017 test year. If not for these  
13 efforts, our overall compensation and benefits costs and budgets would be higher.  
14

15 **B. Annual Incentive Plan**

16 **Q. How is the AIP designed?**

17 A. The AIP is designed to motivate employees to accomplish strategic and operational  
18 goals that benefit our customers and our Company. Additionally, Minnesota Power's  
19 AIP is an important part of our overall total compensation. Without the AIP, our total  
20 cash compensation would be below the market median of total cash compensation  
21 and it would be more difficult to recruit and retain quality leadership. We generally  
22 set compensation levels so that when target performance is achieved under the AIP,  
23 the resulting total cash compensation (base salary plus annual incentive pay) is near  
24 the 50th percentile of the competitive total cash compensation market level. Below  
25 target level performance would result in no or lower awards being paid and thus  
26 below-market compensation for management.  
27

1 **Q. What are the strategic and operational goals that are part of the 2017 AIP goals?**

2 A. There are six different AIP goals for 2017 that fit into three broad categories:  
3 Operational and Values, Strategic, and Financial. These AIP goals and their  
4 weighting are provided in Table 3 below.

5

6

**Table 3**

<b>Goals</b>	<b>Metric</b>	<b>Goal Weighting</b>
Financial	ALLETE Net Income	To be determined
	ALLETE Cash from Operating Activities	To be determined
Strategic	Advance Energy <i>Forward</i>	To be determined
	Competitiveness	To be determined
Operational and Values	Drive to Zero Injury	To be determined
	Deliver Customer Service	To be determined

7

8 At the time of this filing the goal weightings have not yet been approved by the  
9 ALLETE Executive Compensation Committee of ALLETE's Board of Directors. We  
10 will provide an update in my rebuttal testimony.

11

12 **Q. What are the two financial metrics?**

13 A. The two financial metrics set targets for employees related to ALLETE's net income  
14 and cash from operating activities.

15

16 **Q. How do these financial metrics benefit customers?**

17 A. Net Income was selected as a goal measurement because it is a widely-tracked  
18 performance measure that reflects revenue generation and expense management.  
19 Cash from operating activities was selected as a financial measure because it indicates  
20 the Company's ability to internally generate funds for capital projects, dividend  
21 payments, and repayment of debt. These financial metrics benefit customers because  
22 achievement of these targets requires prudent management of Company costs and  
23 reduces the cost of capital for utility operations which, in turn, allows electric service  
24 to be provided at more reasonable rates to our customers.

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**Q. What are the strategic metrics?**

A. The strategic goals measure achievement of milestones in the Company’s *EnergyForward* initiative and address competitiveness for customers and shareholders.

**Q. How do these strategic metrics benefit customers?**

A. The goal to advance *EnergyForward* is designed to preserve affordability, protect reliability, and enhance environmental performance while modernizing the customer experience. Minnesota Power must preserve customer affordability and advance initiatives that will lead to improved performance in earning the Company’s allowed long-term return on equity. These goals are designed to address customer cost competitiveness through such things as targeted products and services, retaining and growing wholesale and retail customers, and positioning for business model evolution.

**Q. What are the operational and values metrics?**

A. One of the operational and values metrics utilizes the Occupational Safety & Health Administration (“OSHA”) Total Recordable Incident Rate (“TRIR”) and Severity Rate and compares the Company’s safety performance with the three-year average of other peer utilities. The other operational and values metric utilizes both the System Average Interruption Duration Index (“SAIDI”) and System Average Interruption Frequency Index (“SAIFI”) to reduce unplanned outages and their duration. The Company’s SAIDI and SAIFI performance is compared to the three-year average of other peer utilities.

**Q. How do these operational and values metrics benefit customers?**

A. The operational and values metrics benefit customers by increasing the safety and reliability of the electric system. Minnesota Power is committed to continuing our safety journey with steady progress towards Zero Injury. Reduced injuries result in

1 greater productivity, reduced costs, and reinforces a culture in which employees are  
2 attracted to and want to stay, benefiting all customers. Regarding SAIDI and SAIFI,  
3 we strive to provide reliable electricity for all of our customers. The SAIDI and  
4 SAIFI goals are designed to support exceptional customer service which benefits  
5 customers by reducing the number of times customers' service is interrupted and the  
6 duration of the outage.

7

8 **Q. Is Minnesota Power proposing a limit on the level of cost recovery for its AIP?**

9 A. Yes. While Minnesota Power's employees have target maximum payout levels that  
10 exceed 20 percent of their base salaries, Minnesota Power is proposing to limit the  
11 level of incentive compensation recovered in rates to 20 percent of individual base  
12 salaries. This level is consistent with the Company's last rate case and Commission  
13 precedent.

14

15 **Q. Does Minnesota Power have any other proposals related to the recovery of AIP?**

16 A. Yes. The Company proposes to continue to provide customer refunds in the event  
17 that actual AIP payouts are lower than the level approved in rates.

18

19 **Q. What is the AIP expense in the 2017 test year?**

20 A. The AIP costs for the 2017 test year are shown in Table 4.

21

22

**Table 4**

	<b>Total Company</b>
Total Cost without the 20 percent cap	\$3,523,928
Total Cost with the 20 percent cap	\$2,722,990

23

24 **Q. Do you believe it is appropriate to recover AIP costs in rates?**

25 A. Yes. Minnesota Power's AIP is an important component of our total compensation  
26 program. Without our AIP, Minnesota Power's total cash compensation would be

1 below market median and we would have difficulty attracting and retaining qualified  
2 leaders. Eliminating AIP would require the Company to increase management level  
3 and key employees' base compensation to remain at a market-competitive level. This  
4 would mean that we would be required to pay this increased level of base  
5 compensation even in years when an employee's performance does not meet the  
6 expectations set forth in our AIP goals. Thus, our AIP also provides us with  
7 flexibility to manage the compensation of our employees and to align our  
8 compensation with achievement of Company goals that benefit our customers.

9

10 In addition, use of performance-based compensation is very common among  
11 employers. According to a 2014 Deloitte and WorldatWork survey, 99 percent of  
12 publically-traded companies have short-term incentive plans. Similarly, a 2016  
13 Vivient Consulting and WorldatWork report shows that 94 percent of privately held  
14 companies have a short-term incentive. Finally, in 2015 Pearl Meyer and Partners,  
15 conducted a survey of the 17 Edison Electric Institute companies that are closest in  
16 size to ALLETE and found 94 percent of companies offered a short-term incentive as  
17 part of their total compensation package.

18

19 **Q. Does Minnesota Power offer any other pay for performance compensation**  
20 **programs?**

21 A. Yes. As described previously, non-bargaining unit employees not eligible for an  
22 incentive plan are generally below market for total cash compensation. To remain  
23 competitive, retain employees, and drive performance, non-bargaining unit  
24 employees may be eligible for certain performance awards. These performance  
25 awards recognize attainment of milestones and rewards outstanding performance on  
26 special projects or challenging assignments beyond normal work responsibilities.  
27 The area vice president verifies the reasonableness of amount and business purpose  
28 prior to approval of any award.

29

1           **C.     Long-Term Incentive Plan**

2   **Q.     Please describe Minnesota Power’s Long-Term Incentive Plan (“LTIP”).**

3   A.     Qualifying executive management employees are eligible to receive annual grants of  
4           restricted stock units and performance shares. The performance shares encourage  
5           employees to develop and implement business strategies that provide long-term value  
6           to the Company and its customers. The restricted stock units encourage executives to  
7           have stock ownership and stay with the Company because they deliver rewards over  
8           time. The grants contain forfeiture provisions for certain types of employment  
9           terminations.

10  
11 **Q.     How does the LTIP relate to the total compensation for qualifying employees?**

12 A.     Similar to AIP, each participant in the LTIP has a portion of his or her base  
13           compensation at risk. This risk component is defined as the target award opportunity.  
14           Thus, an LTIP’s participant’s total direct compensation is comprised of three  
15           components: (1) base compensation; (2) AIP award based on performance; and (3)  
16           LTIP award based on performance and retention.

17  
18 **Q.     Is Minnesota Power seeking to recover any portion of the LTIP?**

19 A.     No. Minnesota Power believes that although the LTIP provides important  
20           compensation and incentives to key employees, the Company did not include any  
21           portion of the LTIP in the 2017 test year.

22



1           **D.     Salary Benchmark Study**

2           **Q.     Order Point No. 12 from the Commission’s Order in the Company’s last rate**  
3           **case (Docket No. E015/GR-09-1151) required that the Company provide a list**  
4           **showing all non-bargaining employees’ job title, base salary, bonus and**  
5           **incentives, and other compensation and utilize salary surveys to link each**  
6           **employee with employees holding comparable positions in other businesses. Did**  
7           **the Company perform this salary benchmarking study?**

8           A.     Yes. To complete this study, Minnesota Power manually compared salary data from  
9           numerous salary surveys to its 692 non-bargaining unit employees. This was a very  
10          labor-intensive effort that was completed on September 1, 2016. A copy of this 2016  
11          Salary Benchmark Study is provided as Exhibit\_\_\_(NRJ), Schedule 2.

12  
13          **Q.     What salary surveys did you use for this comparison?**

14          A.     For this non-bargaining unit compensation analysis, we used objective, third-party  
15          salary survey data from ALM Law Department, Aon Hewitt, CompData Utilities,  
16          Culpepper, EAPDIS Energy Technical Craft Clerical, Foushee Environmental,  
17          Towers Watson, and Western Management Utilities. We primarily utilized 2015  
18          salary survey data because these were the most recent data available at the time the  
19          analysis was conducted. Generally, 2013 and 2014 surveys were used if 2015 salary  
20          survey job matches were unavailable or the data was inconclusive. In cases where  
21          2013, 2014, and 2015 salary surveys were used, reported salary data were updated to  
22          a common date of March 1, 2016, by multiplying the reported salary results by three  
23          percent per year. This factor of three percent was determined after a review of salary  
24          planning surveys, including WorldatWork’s 2015-2016 salary budget survey. This  
25          adjustment, also known as “aging” the salary survey data, is a very common practice  
26          for compensation professionals to align salary survey data with the time period for  
27          which compensation is being compared.

28  
29          In addition, for the top six senior Minnesota Power executives, we also used  
30          compensation results reported in Minnesota Power’s 16-company peer company

1 proxy statements. This comparator peer group proxy analysis was calculated by Pearl  
2 Meyer and Partners, an independent consulting firm.

3

4 I note that these market compensation survey data are not a perfect comparison  
5 because market trends change daily and this survey only provides a “snapshot” of  
6 data at a single point in time because it is only collected on an annual basis. In  
7 addition, these survey data do not take into account factors that are specific to  
8 Minnesota Power’s operations or an individual employee. For instance, the supply  
9 and demand for labor in Minnesota Power’s region or an individual employee’s  
10 tenure, special skills, or job performance all impact compensation levels.

11

12 **Q. What Minnesota Power employee data did you use to run this analysis?**

13 A. Minnesota Power compared the salary data from these surveys to its 692 non-  
14 bargaining unit employees that were employed by the Company on August 12, 2016.  
15 The Company strived to match as many non-bargaining unit jobs as possible with  
16 salary survey data, but some jobs are too unique to Minnesota Power, such as  
17 Programmable Logic Coordinator Administrator and Distributed Control System  
18 Administrator, to accurately match to market. In the end, we were able to match 94  
19 percent of all non-bargaining unit jobs which is 306 positions, representing 652  
20 employees of our 692 non-bargaining unit employees. We were unable to match 23  
21 non-bargaining unit positions, representing 40 non-bargaining unit employees. Jobs  
22 in which no market comparison is available are slotted into a pay range based on  
23 internal equity and compensated fairly compared to jobs of similar worth to the  
24 organization. These employees without a market match are included in the  
25 Exhibit\_\_\_(NRJ), Schedule 2; however, you will see there are no market data  
26 reflected for these positions.

27

1 **Q. What compensation data for Minnesota Power employees was used for this**  
2 **analysis?**

3 A. We compared each employee’s base salary as well as their “Total Annual Cash  
4 Compensation” and their “Total Direct Annual Compensation” to the market data.  
5 The Total Annual Cash Compensation listed for each Minnesota Power employee is  
6 the employee’s base annual salary plus their potential AIP as of August 12, 2016,  
7 assuming their targets are met. The “Total Direct Annual Compensation” listed for  
8 each Minnesota Power employee is an Employee’s Total Annual Cash Compensation  
9 plus the employee’s potential LTIP for 2016, assuming their targets are met.

10  
11 **Q. What did you conclude from the results of the 2016 Salary Benchmark Study?**

12 A. Minnesota Power seeks to pay its non-bargaining unit employees at or near the 50th  
13 percentile of the market, based on salary survey data. Using this most recent analysis,  
14 Minnesota Power’s base salary for both management and non-management non-  
15 bargaining employees was at market median with some variances for particular  
16 employees. Minnesota Power’s total annual cash compensation (base salary plus  
17 AIP) was at market median for management employees and was approximately five  
18 to ten percent below market median for non-management employees. Minnesota  
19 Power’s total annual direct compensation (base salary, AIP, and LTIP) was at market  
20 median for management and generally five to ten percent below market for non-  
21 management employees. These results are summarized in Table 5 below.

22  
23

**Table 5**

<b>Compensation</b>	<b>Management Employees</b>	<b>Non-Management Employees</b>
Base Compensation	At Market	At Market
Total Annual Cash Compensation	At Market	Below Market by 5.0% to 10.0 %
Total Annual Direct Compensation	At Market	Below Market by 5.0% to 10.0 %

24

1 **Q. Why are non-management employees below market for total annual cash**  
2 **compensation and total annual direct compensation?**

3 A. A large portion of this difference resulted when the Company's broad-based incentive  
4 plan, called Results Sharing, which had a five percent target opportunity, ended in  
5 2009. After such time, non-bargaining unit employees below the manager level and  
6 all bargaining unit employees no longer participated in an annual incentive plan. As  
7 noted above, Minnesota Power is addressing these below-market compensation levels  
8 for non-management non-bargaining unit employees through the use of performance  
9 awards, and expanding eligibility to the AIP to those with supervisory responsibilities  
10 and other key employees as of January 1, 2017.

11  
12 **Q. Overall, what do you conclude based on the results of this 2016 Salary**  
13 **Benchmarking Study?**

14 A. Generally, I conclude that our compensation is in line with the market with the  
15 exception of the total annual and total direct compensation for non-management non-  
16 bargaining unit employees. In order to retain these employees, we will need to take  
17 steps to ensure that their compensation is more in line with market.

#### 18 19 **IV. EMPLOYEE BENEFITS**

20 **Q. What benefits does Minnesota Power offer its employees?**

21 A. To keep pace with market trends and to remain competitive, the benefits offered by  
22 Minnesota Power have evolved over time. Because of this evolution, and in  
23 recognition of impacts benefit changes have on our workforce, not all employees are  
24 eligible for all benefits. Minnesota Power offers a package of benefits to our  
25 employees that includes active and post-retirement medical and dental, active and  
26 post-retirement group life insurance, retirement income, vacation pay, sick pay,  
27 disability benefits, health and dependent care reimbursement accounts, employee  
28 stock purchase plan, employee resource program, tuition reimbursement, severance,  
29 and employee paid voluntary benefits. For bargaining unit employees, the design and  
30 level of all benefits, except for health care benefits, is determined through collective

1 bargaining. For non-bargaining unit employees, the Company establishes the level of  
2 all benefits except for health care benefits. As explained below, health care benefits  
3 for bargaining unit and non-bargaining unit employees are determined by a Board of  
4 Governors. A summary of the benefits provided by Minnesota Power is included as  
5 Exhibit \_\_\_\_ (NRJ), Schedule 3.  
6

7 **Q. What is Minnesota Power’s strategy and objective for benefits?**

8 A. As with compensation, it is important to offer competitive benefits that allow us to  
9 attract and retain a qualified and skilled workforce that is aligned to support  
10 Minnesota Power’s business objectives. We regularly monitor external trends, gather  
11 employee input about the value our programs provide, and take active steps to ensure  
12 ongoing compliance with legal requirements and the prudent use of resources that  
13 maximize overall program value.  
14

15 **Q. How does Minnesota Power gauge whether its benefits are in line with the  
16 benefits provided by other employers?**

17 A. As with compensation, Minnesota Power uses market survey and benefit consulting  
18 data analysis to compare benefits among general industry and utility industry  
19 companies. Minnesota Power routinely participates in the Towers Watson Energy  
20 Services BENVAL study. BENVAL’s comparative analysis of benefit plan values is  
21 illustrated on a series of color graphs using relative value indices. A relative value  
22 index is determined by dividing an individual company’s benefit plan value by the  
23 average benefit plan value for all of the companies participating in the comparison.  
24 An excerpt of the 2015 BENVAL study for Energy Services is provided in Exhibit  
25 \_\_\_\_ (NRJ), Schedule 4. As shown on the provided BENVAL graphs, our benefits  
26 overall are near the 50th percentile when compared to the other utility companies  
27 surveyed.  
28

1           **A.     Health Care**

2           **Q.     Please describe Minnesota Power’s health care plans.**

3           A.     Minnesota Power’s active employee health plans are self-funded and self-  
4           administered. The health care plans are administered by a Board of Governors and  
5           Medical Plan Negotiating Committee made up of non-bargaining unit employees of  
6           the Company and bargaining unit employees who are members of the IBEW Local  
7           31. Contributions on behalf of the Company and employees are made to trust funds  
8           that hold, invest, and distribute the funds to pay claims and other expenses of the  
9           plans. Employee contributions and benefits paid under the plan are determined by the  
10          Negotiating Committee. The Negotiating Committee negotiates with the Company  
11          for contributions to the plans.

12  
13          **Q.     Please summarize the key components of the Company’s health care plans for**  
14          **active employees.**

15          A.     Effective January 1, 2017, Minnesota Power will offer all full-time, eligible part-time,  
16          temporary, and intern employees a choice between two High Deductible Health Plans  
17          with a Health Savings Account design (hereafter referred to as a Consumer Driven  
18          Health Plan (“CDHP”). Monthly premium rates are unique to each CDHP and are  
19          determined based on plan design and the cost sharing arrangement between  
20          participants and the Company.

21  
22          The CDHPs require a participant to meet a deductible prior to coverage for medical  
23          expenses; however, in accordance with the PPACA, preventive services are covered  
24          at 100 percent regardless of the deductible. For all other expenses, once a deductible  
25          has been met, a coinsurance cost sharing applies to medical expenses. For each plan,  
26          a participant’s medical and prescription expenses, not including monthly premiums,  
27          are limited by an annual out-of-pocket maximum. The amount of the deductible and  
28          the annual out-of-pocket maximum vary between the two CDHPs.

29

1 Prescription coverage is the same under both CDHP options. The plans distinguish  
2 between preventive prescriptions and non-preventive prescriptions because a portion  
3 of preventive prescriptions are covered prior to the participant meeting the medical  
4 plan deductible, while non-preventive prescriptions are covered under the coinsurance  
5 only after the deductible has been met. Under both plans, participants receive the  
6 highest level of coverage when using the nationwide Aware and/or BlueCard  
7 Traditional Networks. Services from out-of-network providers may have higher costs  
8 for the participant.

9

10 **Q. What contributions do active employees make to fund the health care plans?**

11 A. Since 1962, active employees have been making contributions to fund the health care  
12 plans. For the past several decades, employees have contributed to the costs of the  
13 plan in the form of monthly premiums, deductibles, and coinsurance. Monthly  
14 employee premiums historically have been designed to cover, on average, 25 percent  
15 of the plan’s disbursements for claims and administrative costs. This cost sharing  
16 arrangement is subject to change based on negotiations between the Negotiating  
17 Committee and the Company. Bargaining and non-bargaining unit active employees  
18 have paid the same cost sharing arrangement.

19

20 **Q. How are contributions to Minnesota Power’s health plans determined and how  
21 often are they adjusted?**

22 A. Monthly premium contributions for all employees are determined by the plans’  
23 Negotiating Committee. For 2017, the employee monthly premiums shown below  
24 are designed to achieve the desired cost share levels discussed above. A summary of  
25 the monthly premiums for each plan is provided in Table 6 below.

26

27

**Table 6**

<b>2017 Health Care Monthly Premiums</b>		
	<b>Single</b>	<b>Family</b>
Active employee CDHP #1	\$124	\$323
Active employee CDHP #2	\$71	\$203

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The Negotiating Committee, in consultation with our benefit consultant Willis Towers Watson, reviews the plan utilization and expenses on an ongoing basis and has the authority to adjust premiums as needed to keep the plan solvent. All participants in the plans are subject to premium increases or decreases at the discretion of the Negotiating Committee.

**Q. What additional health care costs do active participants pay through coinsurance and deductibles?**

A. In addition to premium contributions and consistent with previous years, participants are responsible for deductibles, medical coinsurance, and separate prescription drug co-pays or coinsurance. Details on coinsurance, co-pays, and deductible coverage levels for CDHP option #1 are provided in Table 7.

**Table 7**

	<b>Single Person Coverage</b>	<b>Two-Person Household</b>	<b>Family of 3+</b>
Annual medical deductible	\$2,600	\$5,200	\$5,200
Medical coinsurance	10%	10%	10%
Prescription coinsurance (non-preventive)	after \$1,300 deductible has been met, prescription co-pay applies	after \$2,600 deductible has been met, prescription co-pay applies	after \$2,600 deductible has been met, prescription co-pay applies
Prescription coinsurance (preventive)	10% (not subject to deductible)	10% (not subject to deductible)	10% (not subject to deductible)
Maximum Out of Pocket	\$4,000	\$8,000	\$8,000

16  
17  
18

Co-insurance, co-pays, and deductible coverage levels for the CDHP option #2 are shown in Table 8.



1

**Table 8**

	<b>Single Person Coverage</b>	<b>Two-Person Household</b>	<b>Family of 3+</b>
Annual medical deductible	\$4,000	\$8,000	\$8,000
Medical coinsurance	10%	10%	10%
Prescription coinsurance (non-preventive)	after \$1,300 deductible has been met, prescription co-pay applies	after \$2,600 deductible has been met, prescription co-pay applies	after \$2,600 deductible has been met, prescription co-pay applies
Prescription coinsurance (preventive)	10% (not subject to deductible)	10% (not subject to deductible)	10% (not subject to deductible)
Maximum Out of Pocket	\$5,000	\$10,000	\$10,000

2

3

**Q. What steps has Minnesota Power taken to control the rising costs of health care benefits?**

4

5

A. Minnesota Power’s health care plans have not been immune to the rising costs associated with providing health care. According to the 2015 Mercer Survey, rising costs have impacted all companies that provide health care benefits to employees. The Medical Plan Board of Governors has shared the costs associated with benefit design enhancements, including those required by PPACA, with employees who contribute a proportionate amount of the plan’s costs.

11

12

In 2014, the Medical Plan Board of Governors implemented a CDHP as a second option to the Preferred Provider Organization (“PPO”) option it had for employees and retirees under age 65. This addition was due to a changing regulatory environment, recognition of the need for participant choice in health coverage, and as a long-term cost savings measure. The introduction of the CDHP was an initial step in an ongoing long-term health plan strategy that will reduce costs and ensure Minnesota Power’s health plans are market competitive.

19

20

In further effort to limit risk and reduce costs, effective January 1, 2017, the PPO option previously offered to active employees will be eliminated. This plan was

21

1 replaced with the two CDHP plans. This change was made to promote participant  
2 accountability and engagement in their health care and health care decisions while  
3 also ensuring the long-term financial health of these plans given the increased costs  
4 associated with plans due to the PPACA's requirements, high-cost plan excise tax,  
5 and medical trend.

6

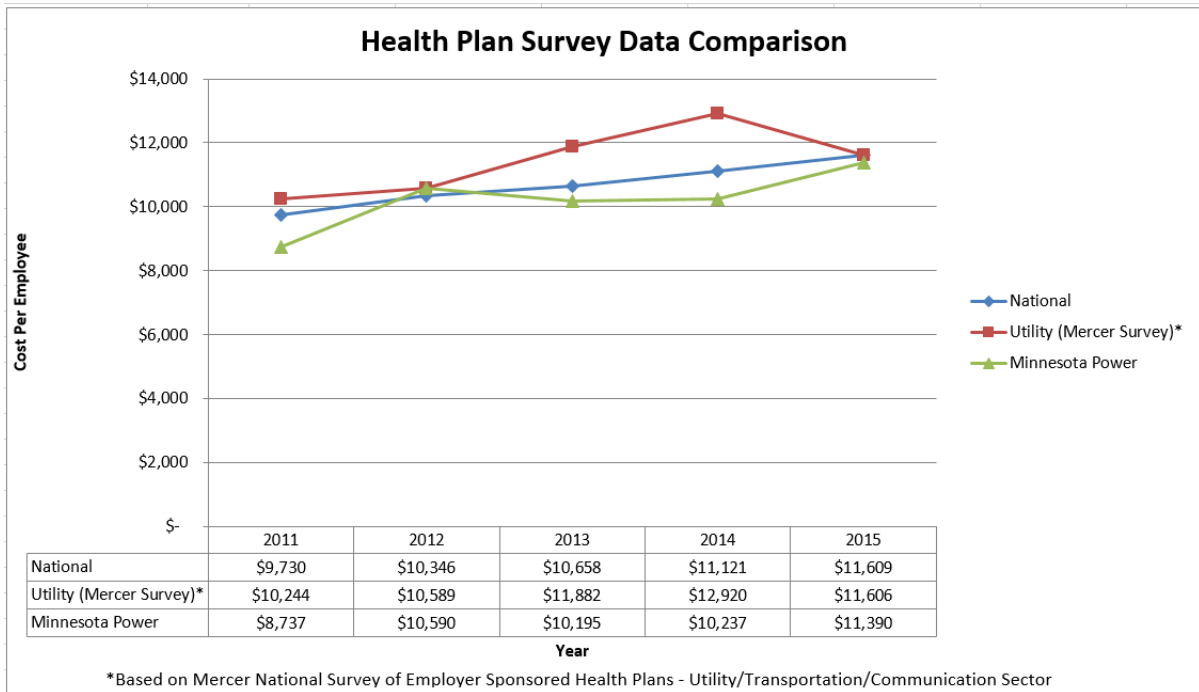
7 **Q. How do Minnesota Power's health care costs compare to other companies?**

8 A. Our health care costs on a per-employee basis are comparable to many other utilities  
9 and other companies nationwide. In 2015, the total cost of providing health care  
10 coverage to our active employees averaged \$11,390 per employee. Of this total cost,  
11 the Company contributed, on average \$8,543 per employee with our employees  
12 contributing the rest or approximately 25 percent. According to the Mercer Survey,  
13 the 2015 average cost for the utility industry to provide health care was \$11,606 per  
14 employee. Thus, Minnesota Power's 2015 actual cost of \$11,390 per employee is  
15 slightly below the average costs reported for all industries nationally and the utility  
16 industry, as shown in Figure 7 below.

17

1

**Figure 7**



2

3

4 **Q. What is the requested level of active employee health care costs in the 2017 test**  
 5 **year?**

6 A. The 2017 test year active employee health care expense is \$8,371,765 Total  
 7 Company.

8

9 **Q. How does the 2017 test year expense compare to prior years?**

10 A. Table 9 below shows the active health care costs from 2013 to the 2017 test year.

11

12

**Table 9**

<b>Active Employee Health Care Costs</b>	
<b>Year</b>	<b>Total Company</b>
2013 (Actual)	\$6,740,856
2014 (Actual)	\$6,997,196
2015 (Actual)	\$7,227,553
2016 (Forecast)	\$7,811,927
2017 (Test Year)	\$8,371,765

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**Q. Please explain why active health care costs have increased for the Company despite the cost control measures you discussed above.**

A. There are many external factors that have contributed to the increase. Two of the most notable items are the national trend of increasing health care and prescription drug costs and changes required under the PPACA. Nationally, we are seeing rising health care and prescription drug costs both in terms of the cost of service for specific services as well as increased utilization of health care services by participants. In addition, increased prescription costs and an increase in the number of specialty drugs (which can cost \$100,000 per prescription) have contributed to increased expenses. While the long-term impact of having the right prescription will lead to lower long-term costs, these new high-cost prescriptions on the market did contribute to the overall increase in health care costs in recent years.

**Q. Did the Commission direct the Company to provide particular information regarding PPACA in this rate proceeding?**

A. Yes. In 2010, Minnesota Power requested proposed deferred accounting treatment of the tax impact of the PPACA, which was signed into law on March 23, 2010.<sup>1</sup> In its Order Deferring Issue and Requiring Detailed Accounting, the Commission determined that the timing of the PPACA, which was enacted during the Company’s last rate proceeding, “constrain[ed] full development of the total impact of the legislation on the Company and its rates.”<sup>2</sup> Therefore, the Commission directed that:

Minnesota Power shall, upon requesting cost recovery in its next rate case filing, provide a detailed accounting of the effects of the Patient Protection and Affordable Care Act (PPACA), including:

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<sup>1</sup> *In the Matter of Minn. Power’s Petition for Approval to Defer the Tax Impact of the PPACA on Medicare Part D Subsidies*, Docket No. E015/M-10-1083, PETITION (Oct. 8, 2010).  
<sup>2</sup> *In the Matter of Minn. Power’s Petition for Approval to Defer the Tax Impact of the PPACA on Medicare Part D Subsidies*, Docket No. E015/M-10-1083, ORDER DEFERRING ISSUE AND REQUIRING DETAILED ACCOUNTING at 2 (May 24, 2011).

1 a. dates and full description of any and all changes in benefit plans due  
2 to any aspect of the PPACA;

3  
4 b. changes in benefit and costs due to any aspect of the PPACA;

5  
6 c. identification of any and all changes in taxes due to any aspect of  
7 the PPACA or due to the PPACA as a whole;

8  
9 d. any sources of revenue due to the PPACA;

10  
11 e. identification of any other changes in costs due to the PPACA.<sup>3</sup>

12  
13 As Company witness Ms. Jamie Jago discusses in her Direct Testimony, the  
14 Company is now seeking recovery of the Medicare D tax impact of the PPACA. Ms.  
15 Jago discusses the origin of the tax impact and the Company's proposed cost  
16 recovery; I address the Commission's five PPACA information requirements  
17 identified above.

18  
19 **Q. What changes to benefit plans were made as a result of the PPACA?**

20 A. There are three primary benefit plan changes we implemented that relate to the  
21 PPACA:

- 22 • Beginning in August 2012, Minnesota Power began developing a dual choice  
23 health plan strategy which is designed to move Minnesota Power toward a benefit  
24 that will avoid an excise tax built into PPACA that would have applied if the  
25 Company would have continued with the current plan design. A CDHP was  
26 offered as an addition to the existing plan beginning January 1, 2014. Based on  
27 an analysis completed in 2016, if no other changes are made, Minnesota Power  
28 was projected to incur an excise tax in 2023. To avoid this excise tax, Minnesota  
29 Power modified its health plans beginning January 1, 2017, to offer two CDHPs.

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<sup>3</sup> *Id.*

- 1 • Effective January 2013, all employee dependents were granted eligibility to the
- 2 medical plan up to age 26 to comply with the PPACA.
- 3 • Effective January 2013, procedures and qualifying prescriptions coded as
- 4 preventive are covered at 100 percent to comply with PPACA.
- 5 • The plan was amended effective January 2015, to allow eligibility for temporary
- 6 and intern employees, to meet PPACA mandatory coverage requirements.

7

8 **Q. What were the benefit and cost changes associated with the PPACA?**

9 A. The benefits changes have associated cost increases. For instance, requiring coverage  
10 for dependents up to age 26 and allowing eligibility to temporary and intern  
11 employees increased the number of participants in our plans which resulted in higher  
12 costs. These benefit changes have associated cost increases; however, these cost  
13 increases are difficult to quantify as we are unable to determine whether any change  
14 in enrollment was directly tied to required changes in plan eligibility, if these  
15 participants had medical costs, or to other factors. Also, we are unable to measure the  
16 impact of covering preventative procedures and prescriptions.

17

18 In addition to benefit changes, there have been two new fees associated with the  
19 PPACA: (1) the Patient-Centered Outcomes Research Institute Trust Fund Fee  
20 (“PCORI”); and (2) the Transitional Reinsurance Fee.

21

22 **Q. What is the PCORI fee?**

23 A. The PCORI fee provides funding to the Patient-Centered Outcomes Research Institute  
24 which assists patients, clinicians, and policy makers by advancing evidence-based  
25 medicine. This fee went into effect in 2013 and has been paid each subsequent year  
26 to 2016. The PCORI fees paid by ALLETE’s medical plan from 2013 to 2016 were:

27

- 2013 = \$3,231

28

- 2014 = \$6,438

29

- 2015 = \$6,738

30

- 2016 = \$6,982

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We estimate the cost of 2017 PCORI fees to be \$7,560. Minnesota Power’s portion of the 2013-2016 PCORI fees are included in actual historical medical plan figures in Table 9 above.

**Q. What is the Transitional Reinsurance fee?**

A. The Transitional Reinsurance Fee is funding provided by plan sponsors, such as Minnesota Power, that stabilizes premiums for insurers that incur high claim costs for enrollees in the individual marketplace. This fee was effective beginning in 2014 and will be paid through 2016. The following amounts have been paid by ALLETE’s medical plan:

- 2014 = \$204,120
- 2015 = \$142,281
- 2016 = \$83,765

This fee ended in 2016; therefore, there is no additional transitional reinsurance fee cost represented in the 2017 O&M test year budget.

**Q. What were the tax changes and revenue changes due to the PPACA?**

A. Company witness Ms. Jago discusses the tax impact of the PPACA, which resulted in the deferral Minnesota Power proposes to recover in this proceeding. There have been no other changes in taxes due to any aspect of the PPACA and no sources of revenue due to the PPACA.

**Q. Have there been any other changes in costs due to the PPACA?**

A. No.

1 **Q. What is the overall impact of the PPACA on the Company’s revenues and**  
2 **expenses?**

3 A. The PPACA had the overall impact of increasing the Company’s employee health  
4 benefits and the Company’s health care costs and expenses, but did not increase the  
5 Company’s sources of revenues.

6

7 **B. Dental Care**

8 **Q. Please describe Minnesota Power’s Dental Plan.**

9 A. The Dental Plan provides basic, preventative, and restorative dental care with an  
10 annual benefit limit of \$1,000 per participant. No orthodontic coverage is provided.  
11 Minnesota Power’s Dental Plan is a self-funded, self-administered plan. The dental  
12 plan is administered by the Medical Plan Board of Governors and Medical Plan  
13 Negotiating Committee. Funding for the dental plan is provided by employee and  
14 Company contributions. Employee contributions fund about 40 percent of the costs  
15 of the dental plan, and the Company contributions fund about 60 percent of the costs.  
16 Table 10 summarizes the 2017 monthly premiums.

17

18

**Table 10**

<b>2017 Dental Plan Monthly Premiums</b>		
	<b>Single</b>	<b>Family</b>
Active employee	\$12	\$35

19

20 **Q. What dental care costs are included in the 2017 test year?**

21 A. The 2017 test year includes \$470,692 (Total Company) in dental care costs for active  
22 employees.

23

24 **C. Retirement Benefits**

25 **Q. What retirement benefits does Minnesota Power offer its employees?**

26 A. Minnesota Power provides eligible employees the following retirement benefits: (1) a  
27 defined contribution plan (“DC Plan”), which has features of both an Employee Stock  
28 Ownership Plan (“ESOP”) and a 401(k) retirement savings account, which covers



1 both non-bargaining unit and bargaining unit employees; (2) defined benefit pension  
2 plans (“DB Plans”) for certain employees based on their hiring date; and (3) OPEBs,  
3 such as retiree medical, dental, and life for eligible employees.  
4

5 **1. Defined Contribution Plan**

6 **Q. Please describe Minnesota Power’s DC Plan.**

7 A. Retirement benefits provided through the DC Plan are funded with Company  
8 contributions in the form of ALLETE common stock and/or cash and employee cash  
9 contributions. For retirement benefits, Minnesota Power has been migrating away  
10 from defined benefit plans to defined contribution plans to encourage employees and  
11 the Company to have a shared responsibility in building retirement savings and to  
12 reduce the volatility in Company expense and contribution associated with defined  
13 benefit plans.  
14

15 **Q. Does Minnesota Power match employee contributions to the 401(k) plan?**

16 A. Yes. Minnesota Power provides a Company match to all non-bargaining unit  
17 employees and bargaining unit employees not eligible for the defined benefit plan.  
18

19 **Q. What is included in Minnesota Power’s 2017 test year budget for annual DC  
20 Plan costs?**

21 A. Costs for the DC Plan are the estimated company contributions to employee accounts.  
22 The estimated Company contributions are based on plan contribution design and  
23 estimated employee earnings and contributions.  
24

25 **Q. How do the DC Plan costs included in the 2017 test year compare to prior years?**

26 A. Table 12 below compares DC Plan costs in the 2017 test year to 2013-2015 actuals  
27 and the 2016 forecast.  
28

1

**Table 12**

<b>Defined Contribution Plan Costs</b>	
<b>Year</b>	<b>Total Company</b>
2013 (Actual)	\$5,757,185
2014 (Actual)	\$5,995,128
2015 (Actual)	\$6,179,479
2016 (Forecast)	\$6,987,924
2017 (Test Year)	\$7,352,588

2

3 **Q. Please explain why DC Plan costs have increased.**

4 A. There are two main reasons why DC Plan costs have increased: (1) increased number  
5 of participants receiving benefits through the DC Plan; and (2) Company  
6 contributions to the plan are based on a percentage of an employee’s salary. With the  
7 defined benefit plans closed to all new hires, all new employees hired accrue 100  
8 percent of their retirement benefits through the DC Plan. In addition, as salaries  
9 increase, Company and employee contributions correspondingly also increase as they  
10 are tied to the employee’s salary.

11

12 **Q. What steps has Minnesota Power taken to manage the costs of its DC Plan?**

13 A. We have worked to manage the cost of our DC Plan by lessening administration  
14 expenses for participants. Specifically, the Company renegotiated fees with the  
15 record-keeper/trustee and ensured accounts under \$1,000 were 100 percent paid out  
16 and subsequently closed so we did not continue to pay quarterly participant fees.

17

18 **Q. Why is it reasonable for DC Plan costs to be included in rates?**

19 A. Providing a competitive retirement plan, including a DC Plan with a company match,  
20 is a critical component of our benefit package to attract and retain qualified  
21 employees. According to the Towers Watson Benefit Data Source 2015 report, 100  
22 percent of utilities and energy companies and all industry sectors offer some form of  
23 DC Plan. According to the 2016 Employee Benefits Survey by the Society for  
24 Human Resource Management, 94 percent of organizations offered some type of

1 retirement plan, with 90 percent offering a traditional 401(k) or similar defined  
2 contribution retirement savings plan.

3  
4 **2. Defined Benefit Plans**

5 **Q. Please describe Minnesota Power's DB Plans.**

6 A. Minnesota Power has three DB Plans: (1) Plan A for active non-bargaining unit  
7 employees hired prior to October 1, 2006; (2) Plan B for active bargaining unit  
8 employees hired prior to February 1, 2011; and (3) Plan C for non-bargaining unit  
9 and bargaining unit participants that are no longer active employees, such as retirees,  
10 terminated employees with vested benefits, and beneficiaries. Minnesota Power's DB  
11 Plans are all traditional defined benefit plans that use final average pay and credited  
12 service in the benefit calculation. For non-bargaining unit employees hired prior to  
13 October 1, 2006, the credited service is capped as of September 30, 2006. For  
14 bargaining unit employees hired prior to February 1, 2011, employees continue to  
15 accrue credited service and final average pay components while eligible for the plan.  
16 As of the 2016 actuarial analysis completed by Mercer, there were 282 non-  
17 bargaining unit employees (approximately 41 percent of all non-bargaining unit  
18 employees) and 383 bargaining unit employees (approximately 79 percent) eligible  
19 for the DB Plans.

20  
21 **Q. Are DB Plans still common among utility companies?**

22 A. Yes. According to the 2015 Towers Watson – Benefits Data Source U.S Survey, 51  
23 percent of the Utilities and Energy Sector provides retiree defined benefit plans.  
24 According to the Society for Human Resources Management – 2016 Employee  
25 Benefits Survey, 55 percent of utilities offer defined benefit plans. Given that  
26 Minnesota Power's competitors have historically offered defined benefit pension  
27 plans, it is necessary for Minnesota Power to maintain competitive retirement benefits  
28 to attract and retain qualified employees.

29

1 **Q. What is included in Minnesota Power’s 2017 test year budget for annual Defined**  
2 **Benefit costs?**

3 A. The 2017 pension expense is projected to be \$7,730,200 (Total Minnesota Power)  
4 (\$6,610,094 (Total Company)).

5  
6 **Q. How do the defined benefit costs included in the 2017 test year compare to prior**  
7 **years?**

8 A. Table 13 below compares DB Plan costs in the 2017 test year to 2013-2015 actuals  
9 and the 2016 forecast.

10  
11 **Table 13**

<b>Defined Benefit Plan Costs</b>		
<b>Year</b>	<b>Total Minnesota Power</b>	<b>Total Company</b>
2013 (Actual)	\$19,141,329	\$17,167,858
2014 (Actual)	\$11,587,063	\$10,273,090
2015 (Actual)	\$13,741,693	\$11,971,763
2016 (Forecast)	\$5,019,858	\$4,301,014
2017 (test year)	\$7,730,200	\$6,610,094

12

13 **Q. Please explain why DB Plan costs have changed over this time period.**

14 A. Company witness Mr. Patrick Cutshall discusses how the 2017 test year defined  
15 benefit expense was calculated and the major drivers for these changes, including the  
16 creation of Plan C in 2016, and the fact that the Company has contributed a total of  
17 \$35 million (Total Minnesota Power) to the pension plans during the four-year period  
18 (2013 to 2016), which has increased plan assets and lowered the pension expense.

19

20 **Q. What steps has Minnesota Power taken to manage the costs of its DB Plans?**

21 A. Minnesota Power has evolved its DB Plans in several ways to manage costs. The  
22 most significant change was to close the plans to new employees hired after certain  
23 dates. Plan A was closed to non-bargaining unit employees hired on or after October

1 1, 2006, and credited service was capped at that time. Plan B was closed to  
2 bargaining unit employees hired on or after February 1, 2011.

3  
4 With that step complete, the Company looked for additional ways to reduce the  
5 significant volatility in expense and Company contributions that resulted from  
6 historically-low interest rates, economic swings in investments, and Pension  
7 Protection Act requirements. The two DB Plans (Plan A and Plan B) were  
8 restructured into a third plan (Plan C) for inactive participants to deliver benefits in a  
9 more cost-effective way. Plan C was established in 2016 to place all participants not  
10 accruing benefits in one plan with the assets and liabilities associated with those  
11 accrued benefits, and take advantage of accounting rules that allow longer  
12 amortization periods for unrealized losses within the pension calculation for plans  
13 covering inactive participants only. Accordingly, assets and liabilities were  
14 transferred from Plans A and B to Plan C with this change.

15  
16 In aggregate of the three plans, there was no change to the total assets or total  
17 liabilities with this change nor was there a resulting change in benefit payment or  
18 formula change to any participant. In 2016, the expense reduction to Total Minnesota  
19 Power was approximately \$4.7 million dollars annually starting in 2016 and  
20 continuing for ten years and decreasing thereafter.

21  
22 In addition to plan design changes, the Company modified the discount rate in 2014  
23 to the Mercer Bond Model to support a higher discount rate, lowering liabilities and  
24 related expense.

25  
26 **Q. How have costs changed for the DB Plans despite these cost management**  
27 **efforts?**

28 A. The cost changes are a result of Pension Plan (FAS 87) and the effects of: (1) eligible  
29 employees accruing benefits within this plan; (2) interest rates; (3) mortality  
30 projections; (4) expected and actual return on plan assets; and (5) company

1 contributions to the plan. Please see Mr. Cutshall's testimony for an explanation of  
2 how expense is calculated.

3  
4 **Q. What percentage of employees covered by the DB Plans also contribute to the**  
5 **401(k) plan?**

6 A. Nearly 93 percent of employees eligible for the DB Plans also contribute to the  
7 401(k) plan at an average deferral rate of nine percent. These employee contributions  
8 demonstrate that our employees are paying for a portion of their retirement costs and  
9 that these costs are not being borne entirely by Minnesota Power's customers.

10  
11 **Q. Are employees able to make similar pre-tax contributions to the DB Plans?**

12 A. No. While the Internal Revenue Code ("IRC") allows private sector employees to  
13 make pre-tax contributions to their 401(k) plan, it does not allow private sector  
14 employees to make contributions to a defined benefit plan on a pre-tax basis. Rather,  
15 private sector employees must do so with "after-tax" dollars. Thus, requiring  
16 employees to contribute to DB Plans would impose a significant tax disadvantage to  
17 private sector employees.

18  
19 **Q. Are public sector employees subject to different taxation rules?**

20 A. Yes. Public sector employees can contribute to defined pension plans on a pre-tax  
21 basis under the IRC. This difference in tax treatment explains why many public  
22 sector defined benefit plans require employee contributions whereas private sector  
23 plans do not.

24  
25 **Q. Do Minnesota Power's DB Plans provide a full retirement benefit?**

26 A. No. Minnesota Power's DB Plans are calculated as a life annuity using a formula  
27 based on years of service and final average earnings. For non-bargaining unit  
28 employees, years of service was capped as of September 30, 2006.

29

1 **Q. How do the costs of Minnesota Power’s DB Plans compare to the costs of its DC**  
2 **Plan?**

3 A. For 2017, the estimated costs for the DB Plans are \$6,610,094 Total Company  
4 (covering an estimated 282 non-bargaining unit employees and 383 bargaining unit  
5 employees) and for the DC Plan estimated costs are \$7,352,588 Total Company  
6 (covering an estimated 709 non-bargaining unit employees and 487 bargaining unit  
7 employees).

8

9 **Q. Were DB Plans common when Minnesota Power established its plans in 1952?**

10 A. Yes. DB Plans were very common in 1952 and were an expected benefit for  
11 employees. Since that time, these plans have become less common and Minnesota  
12 Power has responded to these changes by eliminating this benefit for new employees  
13 hired after September 30, 2006, for non-bargaining unit employees and bargaining  
14 unit employees hired after January 31, 2011.

15

16 **Q. Why is it reasonable to include the costs for the Company’s DB Plans in rates?**

17 A. Recovery of Minnesota Power’s DB Plans is reasonable for a number of reasons.  
18 Beginning in 1952, the DB Plans have been a critical component of an employee’s  
19 overall benefit package in order to attract and retain talent. While substantial design  
20 changes, such as eliminating eligibility for this benefit for all new hires and capping  
21 service for non-bargaining unit employees, have been made to these plans in response  
22 to regulatory changes and significant volatility in Company expense and  
23 contributions, the DB Plans remain a critical component of an eligible employee’s  
24 overall benefit package to retain talent. The Company monitors the entire benefit  
25 package to ensure overall competitiveness with peers, recognizing that the individual  
26 make-up of specific benefits may differ company to company. As previously  
27 described, our benefits overall are near the 50th percentile when compared to the  
28 other utility companies as reflected in the TowersWatson BENVAl study. For 2017,  
29 the total Minnesota Power Defined Benefit Expense was broken down as follows in  
30 Table 14.

1  
2

**Table 14**

<b>Defined Benefit Plan Expenses</b>	
<b>2017 Expenses</b>	<b>Total Minnesota Power</b>
Plan A – Non-Bargaining Unit Employees	\$1,336,320
Plan B – Bargaining Unit Employees	\$9,898,700
Plan C – Inactive Participants	\$(3,504,820)
<b>TOTAL</b>	<b>\$7,730,200</b>

3

4 **Q. Are Minnesota Power’s benefit plans reasonable compared to the market?**

5 A. As previously described with respect to compensation, Minnesota Power uses market  
6 survey and benefit consulting data analysis to compare benefits among general  
7 industry and utility industry companies. Minnesota Power routinely participates in  
8 the Towers Watson Energy Services BENVAL study. An excerpt from the 2015  
9 BENVAL study for Energy Services is provided in Exhibit\_\_\_(NRJ), Schedule 4. As  
10 shown on the BENVAL graphs, our benefits overall are near the 50th percentile when  
11 compared to the other utility companies in the survey.

12

13 **3. Other Post-Employment Benefits**

14 **Q. What benefits are included in ALLETE’s OPEB?**

15 A. ALLETE’s OPEB expense includes post-employment medical, dental, and life  
16 insurance benefits. In this section of my testimony, I will provide details regarding  
17 these benefits and Company witness Mr. Cutshall will discuss how the 2017 test year  
18 OPEB expense was calculated.

19

20 **Q. Please describe eligibility for your post-retirement health plans.**

21 A. Post-retirement health plans include retiree medical and dental benefits. Minnesota  
22 Power employees hired before January 1, 2011, and who work until age 55 with 10  
23 years of participation within the plan or 10 years of service with the Company are  
24 eligible to participate in the retiree health plan.

25



1 **Q. Describe the Company’s medical plans for retired employees.**

2 A. Minnesota Power has two categories of medical plans for retirees: pre-65 retiree  
3 health care plan, and post-65 retiree health care plan. The pre-65 retiree plan is a self-  
4 funded, self-administered plan. Our post-65 retiree plan is fully-insured.

5

6 For those eligible for the pre-65 retirement health plan, retirees may choose between a  
7 PPO option or two CDHP designs. Monthly premium rates are unique to each of the  
8 plans and are determined based on plan design and the negotiated cost sharing  
9 arrangement between participants and the Company. Participants contribute to the  
10 overall cost of the health care claims and administrative expenses through the  
11 payment of premiums, deductibles, and coinsurance. The plans require a participant  
12 to meet a deductible prior to coverage for medical expenses. Once a deductible has  
13 been met, a coinsurance cost sharing applies to medical expenses. Participant’s  
14 medical and prescription expenses, not including monthly premiums, are limited by  
15 an annual out-of-pocket maximum.

16

17 **Q. Describe the Company’s dental plan for retired employees.**

18 A. The Dental Plan provides basic, preventative, and restorative dental care with an  
19 annual benefit limit of \$1,000 per participant. No orthodontic coverage is provided.  
20 Retiree contributions fund about 40 percent of the costs of the plan and the Company  
21 contributions fund about 60 percent of the costs.

22

23 **Q. Does Minnesota Power provide other OPEBs?**

24 A. Other than the retiree medical and dental benefits described above, bargaining unit  
25 employees are eligible for Company-provided retiree life insurance benefits. These  
26 benefits have been negotiated and are in accordance with the terms of the labor  
27 contract. The Company previously provided retiree life insurance for non-bargaining  
28 unit employees but this was discontinued for employees retiring after December 31,  
29 2015.

30

1 **Q. What costs are included in the 2017 test year for OPEB costs?**

2 A. The 2017 test year includes a negative \$829,460 Total Minnesota Power (negative  
3 \$709,271 Total Company) expense in OPEB costs (retiree medical, dental, and life  
4 insurance). Company witness Mr. Cutshall provides further explanation on the  
5 components of the expense calculation and why this expense may not stay negative in  
6 the future.

7  
8 **Q. What steps has Minnesota Power taken to control the rising costs of OPEB?**

9 A. A number of initiatives were implemented since our last rate case to reduce OPEB  
10 costs. Three significant changes to our post-retirement health plan included closing  
11 our post-retirement health plan to all Minnesota Power employees hired on or after  
12 February 1, 2011. While this did not result in immediate cost savings, Minnesota  
13 Power expects future cost savings as these new hires reach retirement age.

14  
15 Additionally, effective January 1, 2012, participants must reach age 55 prior to  
16 retirement (in addition to fulfilling the existing eligibility guidelines related to service  
17 or participation) to be eligible for retiree health coverage. This is a change from the  
18 previous age requirement of age 50. Based on actuarial calculations provided by  
19 Mercer, we estimate that this change will result in \$2.5 million in savings per year for  
20 seven years starting in 2011 and \$1 million in cost savings per year thereafter on an  
21 ALLETE basis.

22  
23 Beginning January 1, 2013, the Company was also able to recognize additional  
24 savings by negotiating a change in cost sharing arrangements, with 30 percent  
25 covered by retirees, up from 25 percent covered by Post-65 retirees. Based on  
26 actuarial calculations provided by Mercer, we estimate that this change will result in  
27 \$1.2 million in savings per year for seven years starting in 2013 and \$300,000 in cost  
28 savings per year thereafter on an ALLETE basis.

29

1 Finally, the Company eliminated the retiree life insurance benefit to any non-  
2 bargaining unit employee retiring after December 31, 2015. Based on actuarial  
3 calculations provided by Mercer, we estimate that this will result in savings of  
4 \$800,000 per year for six years beginning in 2015 and \$300,000 per year thereafter on  
5 an ALLETE basis.

6

7 All of these costs savings were included in our 2017 test year budget.

8

9 In addition, consistent with changes made to the active medical plan, the Company  
10 added a CDHP option in 2014, and a second CDHP option in 2017 for its Pre-65  
11 medical plan. The introduction of the CDHP was an initial step in an ongoing long-  
12 term health plan strategy that will reduce costs and ensure Minnesota Power's health  
13 plans are market competitive.

14

15 **Q. In its Order from the Company's last rate case, the Commission directed**  
16 **Minnesota Power in its next rate case to address "whether it is reasonable for**  
17 **ratepayers to continue to bear the costs of Other Post-employment Benefits**  
18 **expenses." What is your response?**

19 A. Minnesota Power's retirees provided many years of service to our customers and to  
20 our Company throughout their careers and helped build the infrastructure and services  
21 that our customers rely on today. Compensation and benefits to utility employees are  
22 a necessary cost of providing electric service. While Minnesota Power has made  
23 changes to the OPEBs to manage and reduce costs, further supporting the  
24 reasonableness of these costs, Minnesota Power must fulfill the promises previously  
25 made to its retirees. Also, including the costs of OPEB in rates is reasonable because  
26 a large percentage of the utilities with whom we compete for employees offer retirees  
27 these similar benefits. According to the 2015 Towers Watson - Benefits Data Source  
28 U.S. Survey, 72.2 percent of the Utilities and Energy Sector provide retiree medical  
29 benefits. Of employers offering retiree health benefits, the two most prevalent plan  
30 types are a PPO and account-based health plan, such as a high deductible health plan

1 with health savings account, which are consistent with the plans offered by Minnesota  
2 Power. Approximately 60 percent of employers offer a PPO plan, and 13.8 percent  
3 offer an account-based health plan. In addition, 43.7 percent of the Utilities and  
4 Energy Sector provide retiree life insurance benefits.

5

6 **4. Other Retirement Benefits**

7 **Q. Does Minnesota Power offer any additional retirement benefits?**

8 A. Yes. The Company offers eligible executives three primary benefits through a non-  
9 tax-qualified retirement plan:

10

- 11 • A Supplemental Executive Retirement Plan (“SERP”) pension benefit. This non-  
12 tax-qualified pension benefit is calculated similar to the qualified defined benefit  
13 plan, but includes employee wages over the IRC wage limits and annual incentive  
14 awards when calculating final average earnings. The Company is not seeking  
15 recovery of the SERP-pension related costs.
- 16 • A SERP annual restoration plan which provides an annual benefit due to annual  
17 compensation limits and maximum benefit limitations imposed by the IRC within  
18 the Flexible Compensation Plan and the DC Plan. The Company is not seeking  
19 recovery of the SERP-annual restoration plan related costs.
- 20 • A deferred compensation plan that offers certain employees an additional  
21 opportunity to save for retirement through salary or bonus deferral due to IRC  
22 limitations put on how much can be contributed to a DC Plan. The Company is  
23 seeking recovery of these costs.

24

25 **Q. Why is it reasonable to recover the costs for this deferred compensation plan?**

26 A. Non-qualified deferred compensation (“NQDC”) plans allow executives to defer a  
27 portion of their compensation (i.e., salary and bonuses) to defer taxes on the money  
28 until the deferral is paid at some point in the future. During this time, an employee  
29 receives interest or gain/loss on their deferral. Unlike a qualified plan, where benefits  
30 are segregated from the employer's general assets, compensation deferred into the

1 NQDC remains the Company's general assets and is subject to potential loss. The  
2 plan essentially represents a promise by the Company to pay the employee back. The  
3 Company has established a Rabbi Trust to provide added assurance that in the event  
4 the Company ever did not want to payout these benefits or had a change in control,  
5 the trust would pay future benefits when they become payable. The funds in this trust  
6 are still part of the Company's general assets and would be subject to creditors'  
7 claims in a corporate bankruptcy. It is reasonable to recover the cost of this plan as  
8 the Company receives the benefit of utilizing these dollars and earning on them until  
9 the benefit is paid out.

10

11 **V. CONCLUSION**

12

**Q. Does this complete your testimony?**

13

**A. Yes.**

**Minnesota Power Summary of Cost Control Efforts**

Docket No. E015/GR-09-1151 Commission Order dated 11/2/2010, page 71, Order Point 15:

"Include testimony about efforts to control costs, including list of cost reductions made, identification of which cost reductions are permanent, and quantification of total cost savings."

Initiative	Description	Date of Action Taken	Savings Estimate	Basis for Estimate	Temporary, One-Time, or Permanent?	Witness Testimony
Head Count Decreases	Head count reductions began mid-2014 and have continued into 2016. Headcount for 2016 is 1,176 as of 8/31/16 and 1,283 as of 12/31/14.	mid-2014	Approximate savings of \$8.7 million.	Comparing 2014 actuals for employee salaries and payroll taxes to 2016 forecast on a total Company Power basis.	Depends on growth of Minnesota Power	Nicole Johnson
Post-Employment Health Benefits	Increased retirement age from 50 to 55 for employees eligible for post-retirement medical and dental	2011	\$2.5 million per year for seven years beginning in 2011, \$1.0 million per year thereafter on an ALLETE basis.	Actuarial calculations determined by Mercer	Permanent	Nicole Johnson
Post-Employment Life Benefits	Eliminated non-union retiree life insurance for retirements after 12/31/2015.	Jan-16	\$800,000 per year for six years beginning in 2015 and \$300,000 per year thereafter on an ALLETE basis.	Actuarial calculations determined by Mercer	Permanent	Nicole Johnson
Post-Employment Medical Benefits	Increased cost sharing for post-65 retirees from 25% to 30%	2013	\$1.2 million in savings per year for seven years starting in 2013 and \$300,000 per year thereafter on an ALLETE basis.	Actuarial calculations determined by Mercer	Permanent	Nicole Johnson
Retirement Benefits	Pension Plan C was created to allow for longer amortization period for inactive Pension Plan participant costs. This had no impact on participant benefits.	Jan-16	\$4.7 million annually for approximately 10 years starting in 2016 and decreasing thereafter.	Actuarial calculations determined by Mercer	Temporary	Nicole Johnson

\*Note that this list includes those items the Company could reliably quantify per the Commission's Order Point. Testimony addresses additional cost reductions efforts.

**PUBLIC DOCUMENT  
TRADE SECRET DATA EXCISED**

Grade	Job Title	Employee	Employee Base Salary	Employee Total Annual Cash Comp	Employee Total Direct Compensation	Survey Report Title	Survey Effective Date	Survey Job Title	Market Base Salary 50th (Median)	Market Total Cash 50th (Median)	Market Total Direct 50th (Median)
<b>01-Nonunion</b>	<b>Accounting Associate I</b>										
01-Nonunion	Accounting Associate I	Employee 1				Comp>Data Utilities - National, 2014	01/01/14	Accounting Clerk I			
		Employee 2				Culpepper Operations, 2015	10/01/15	Assoc Accounting Support Clerk (General)			
		Employee 3				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Accounting Generalist/Multidiscipline - Entry (U1)			
		Employee 4				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Accounting - Entry (U1)			
<b>01-Nonunion</b>	<b>Administrative Assistant</b>										
01-Nonunion	Administrative Assistant	Employee 1				Comp>Data Utilities - National, 2014	01/01/14	Secretary	Average:		
						Culpepper Operations, 2015	10/01/15	Assoc Administrative Assistant (General)			
						Culpepper Operations, 2015	10/01/15	Administrative Assistants (General) - Associate/Intermediate Level			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Secretarial/Administrative Assistance - Entry (U1)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Secretarial/Administrative Assistance - Entry (U1)			
<b>01-Nonunion</b>	<b>Cash Management Specialist I</b>										
01-Nonunion	Cash Management Specialist I	Employee 1				Comp>Data Utilities - National, 2014	01/01/14	Data Entry Clerk I	Average:		
						Culpepper Operations, 2015	10/01/15	Assoc Accounting Support Clerk (General)			
						Energy Technical Craft Clerical, 2015	04/01/15	Mail Remittance Clerk	Average:		
<b>01-Nonunion</b>	<b>Office Services Clerk Senior</b>										
01-Nonunion	Office Services Clerk Senior	Employee 1				Comp>Data Utilities - National, 2014	01/01/14	Mail Clerk			
						Culpepper Operations, 2015	10/01/15	St Office Svcs Clerk			
						Energy Technical Craft Clerical, 2015	04/01/15	Mail Remittance Clerk			
<b>01-Nonunion</b>	<b>Security Control Operator I</b>										
01-Nonunion	Security Control Operator I	Employee 1				Culpepper Operations, 2015	10/01/15	Facilities Security - Associate/Intermediate Level	Average:		
		Employee 2				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Security - Entry (U1)			
<b>02-Nonunion</b>	<b>Accounting Associate II</b>										
02-Nonunion	Accounting Associate II	Employee 1				Culpepper Operations, 2015	10/01/15	Intm Accounting Support Clerk (General)	Average:		
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Accounting Generalist/Multidiscipline - Intermediate (U2)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Accounting - Intermediate (U2)			
<b>02-Nonunion</b>	<b>Administrative Coordinator</b>										
02-Nonunion	Administrative Coordinator	Employee 1				Comp>Data Utilities - National, 2014	01/01/14	Administrative Assistant I	Average:		
		Employee 2				Culpepper Operations, 2015	10/01/15	Intm Administrative Assistant (General)			
		Employee 3				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Secretarial/Administrative Assistance - Intermediate (U2)			
		Employee 4				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Secretarial/Administrative Assistance - Intermediate (U2)			
		Employee 5									
		Employee 6									
<b>02-Nonunion</b>	<b>Assistant Engineer I</b>										
02-Nonunion	Assistant Engineer I	Employee 1				Energy Technical Craft Clerical, 2015	04/01/15	Engineering Technician Design and Drafting - Entry (T1)	Average:		
		Employee 2				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15				
<b>02-Nonunion</b>	<b>Cash Management Lead</b>										
02-Nonunion	Cash Management Lead	Employee 1				Comp>Data Utilities - National, 2014	01/01/14	Data Entry Clerk I	Average:		

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						Culpepper Operations, 2015	10/01/15	Accounting Support Clerks (General) - Intermediate/Senior Level			
						Energy Technical Craft Clerical, 2015	04/01/15	Mail Remittance Clerk			
						CompData Utilities - National, 2014	01/01/14	Data Entry Clerk I	Average:		
02-Nonunion	Cash Management Specialist II	Employee 1				Culpepper Operations, 2015	10/01/15	Intrn Accounting Support Clerk (General)			
	Cash Management Specialist II					Energy Technical Craft Clerical, 2015	04/01/15	Mail Remittance Clerk			
02-Nonunion	Customer Information Representative								Average:		
	Customer Information Representative	Employee 1				Energy Technical Craft Clerical, 2015	04/01/15	Customer Service Clerk/Representative			
		Employee 2				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Customer Support/Operations Generalist/Multidiscipline - Intermediate (U2)			
		Employee 3				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Customer Support/Operations Generalist/Multidiscipline - Intermediate (U2)			
		Employee 4									
		Employee 5									
		Employee 6									
		Employee 7									
		Employee 8									
		Employee 9									
		Employee 10									
		Employee 11									
		Employee 12									
		Employee 13									
		Employee 14									
		Employee 15									
		Employee 16									
		Employee 17									
		Employee 18									
		Employee 19									
		Employee 20									
		Employee 21									
		Employee 22									
02-Nonunion	Department Coordinator								Average:		
	Department Coordinator	Employee 1				CompData Utilities - National, 2014	01/01/14	Administrative Assistant I			
						Culpepper Operations, 2015	10/01/15	Intrn Administrative Assistant (General)			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Secretarial/Administrative Assistance - Intermediate (U2)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Secretarial/Administrative Assistance - Intermediate (U2)			
02-Nonunion	Financial Specialist								Average:		
	Financial Specialist	Employee 1				Culpepper Operations, 2015	10/01/15	Accounting & Finance - Professional & Support - Associate (0) (Job Function Roll up)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Administrative Services Generalist/Multidiscipline - Senior (U3)			
02-Nonunion	Fuels Specialist								Average:		
	Fuels Specialist	Employee 1				CompData Utilities - National, 2014	01/01/14	Administrative Assistant I			
						Culpepper Operations, 2015	10/01/15	Intrn Administrative Assistant (General)			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Secretarial/Administrative Assistance - Intermediate (U2)			





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02-Nonunion	Security Control Operator II	Employee 1				Culpepper Operations, 2015	10/01/15	Facilities Security - Intermediate/Senior Level				
02-Nonunion	Security Control Operator II	Employee 2				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Security Generalist/Multidiscipline - Senior (U3)				
02-Nonunion	Security Control Operator II	Employee 3				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Security - Intermediate (U2)				
03-Nonunion	Accounting Analyst I	Employee 1				Culpepper Operations, 2015	10/01/15	Assoc Tax Accountant	Average:			
03-Nonunion	Accounting Analyst I	Employee 2				Culpepper Operations, 2015	10/01/15	Assoc Budget Analyst				
03-Nonunion	Accounting Analyst I	Employee 3				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	General Accounting - Entry (P1)				
03-Nonunion	Accounting Analyst I	Employee 4				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Financial Reporting - Entry (P1)				
03-Nonunion	Accounting Analyst I	Employee 5				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Budget Analysis - Entry (P1)				
03-Nonunion	Accounting Associate III	Employee 1				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Tax Reporting and Compliance - Entry (P1)				
03-Nonunion	Accounting Associate III	Employee 2				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	General Accounting - Entry (P1)				
03-Nonunion	Accounting Associate III	Employee 3				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Budget Analysis - Entry (P1)				
03-Nonunion	Accounting Associate III	Employee 4				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Budget Analysis - Entry (P1)	Average:			
03-Nonunion	Accounting Associate III	Employee 5				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Budget Analysis - Entry (P1)				
02-Nonunion	Administrative Coordinator Senior	Employee 1				Culpepper Operations, 2015	10/01/15	Sr Accounting Support Clerk (General)				
02-Nonunion	Administrative Coordinator Senior	Employee 2				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Accounting Generalist/Multidiscipline - Senior (U3)				
02-Nonunion	Administrative Coordinator Senior	Employee 3				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Accounting - Senior (U3)				
02-Nonunion	Administrative Coordinator Senior	Employee 4				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Accounting - Senior (U3)	Average:			
02-Nonunion	Administrative Coordinator Senior	Employee 5				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Accounting - Senior (U3)				
03-Nonunion	Assistant Engineer II	Employee 1				CompData Utilities - National, 2014	01/01/14	Administrative Assistant II (Senior)				
03-Nonunion	Assistant Engineer II	Employee 2				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Secretarial/Administrative Assistance - Senior (U3)				
03-Nonunion	Assistant Engineer II	Employee 3				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Secretarial/Administrative Assistance - Intermediate (U2)				
03-Nonunion	Assistant Engineer II	Employee 4				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Secretarial/Administrative Assistance - Senior (U3)				
03-Nonunion	Assistant Engineer II	Employee 5				Culpepper Operations, 2015	10/01/15	Sr Administrative Assistant (General)	Average:			
03-Nonunion	Assistant Engineer II	Employee 6				Energy Technical Craft Clerical, 2015	04/01/15	Engineering Technician				
03-Nonunion	Assistant Engineer II	Employee 7				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Design and Drafting - Intermediate (T2)				
03-Nonunion	Assistant Engineer II	Employee 8				Towers Watson OIG Technician, 2014	05/01/14	Design/Drafting Technician - Level T2 - Junior Technician				
03-Nonunion	Assistant Engineer II	Employee 9				Towers Watson OIG Technician, 2014	05/01/14	Design/Drafting Technician - Level T2 - Junior Technician				
03-Nonunion	Assistant Engineer II	Employee 10				Towers Watson OIG Technician, 2014	05/01/14	Design/Drafting Technician - Level T2 - Junior Technician				
03-Nonunion	Budget Analyst I	Employee 1				Culpepper Operations, 2015	10/01/15	Assoc Budget Analyst	Average:			
03-Nonunion	Budget Analyst I	Employee 2				Culpepper Operations, 2015	10/01/15	Budget Analyst - Entry (P1)				
03-Nonunion	Budget Analyst I	Employee 3				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Budget Analyst - Entry (P1)				
03-Nonunion	Budget Analyst I	Employee 4				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Budget Analyst - Entry (P1)				
03-Nonunion	Budget Analyst I	Employee 5				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Budget Analyst - Entry (P1)				
03-Nonunion	Budget Analyst I	Employee 6				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Budget Analyst - Entry (P1)				
03-Nonunion	Budget Analyst I	Employee 7				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Budget Analyst - Entry (P1)				
03-Nonunion	Budget Analyst I	Employee 8				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Budget Analyst - Entry (P1)				
03-Nonunion	Budget Analyst I	Employee 9				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Budget Analyst - Entry (P1)				
03-Nonunion	Budget Analyst I	Employee 10				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Budget Analyst - Entry (P1)	Average:			
03-Nonunion	CAD Drafting Technician II	Employee 1				Energy Technical Craft Clerical, 2015	04/01/15	Senior Drafter - CAD				



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03-Nonunion	Customer Service Training Specialist								Average;		
03-Nonunion	Customer Service Training Specialist	Employee 1				CompData Utilities - National, 2014 Culpeper Operations, 2015	01/01/14 10/01/15	Trainer Employee Training - Intermediate/Senior Level			
03-Nonunion	Customer Solutions Analyst I					Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Nontechnical Training - Intermediate (P2)			
03-Nonunion	Customer Solutions Analyst I	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Energy Efficiency/Conservation Generalist/Multidiscipline - Entry (P1)	Average;		
03-Nonunion	Data Analyst I					Culpeper Technology, 2015	10/01/15	Assoc Statistician	Average;		
03-Nonunion	Data Analyst I	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Modeling, Forecasting and Economic Analysis Generalist/Multidiscipline - Entry (P1)			
03-Nonunion	Distribution Service Representative I					Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Energy Efficiency/Conservation Generalist/Multidiscipline - Entry (P1)			
03-Nonunion	Distribution Service Representative I	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Customer Support/Operations Generalist/Multidiscipline - Entry (P1)	Average;		
		Employee 2				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Energy Delivery/Distribution - Entry (T1)			
		Employee 3									
		Employee 4									
03-Nonunion	Energy Efficiency Analyst I								Average;		
03-Nonunion	Energy Efficiency Analyst I	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Energy Efficiency/Conservation Generalist/Multidiscipline - Entry (P1)			
03-Nonunion	Energy Pricing Analyst I								Average;		
03-Nonunion	Energy Pricing Analyst I	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Energy Trading Operations/Support - Entry (P1)			
03-Nonunion	Energy Supply Analyst I								Average;		
03-Nonunion	Energy Supply Analyst I	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Energy Trading Operations/Support - Entry (P1)	Average;		
03-Nonunion	Environmental Compliance Specialist I								Average;		
03-Nonunion	Environmental Compliance Specialist I	Employee 1				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Environmental Science - Entry (P1)			
		Employee 2				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Environmental Science - Entry (P1)			
		Employee 3									
		Employee 4									
03-Nonunion	Financial Analyst I								Average;		
03-Nonunion	Financial Analyst I	Employee 1				Culpeper Operations, 2015	10/01/15	Assoc Financial Analyst			
		Employee 2				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Financial Analysis - Entry (P1)			
		Employee 3				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Financial Analysis - Entry (P1)			
03-Nonunion	GIS Analyst I								Average;		
03-Nonunion	GIS Analyst I	Employee 1				CompData Utilities - National, 2014	01/01/14	GIS Analyst			
						Culpeper Technology, 2015	10/01/15	Assoc GIS Specialist			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Geographical Information Systems (GIS) Technical Specialty - Entry (P1)			
03-Nonunion	Graphic Designer I								Average;		
03-Nonunion	Graphic Designer I	Employee 1				Culpeper Operations, 2015	10/01/15	Assoc Graphic Designer			
		Employee 2				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Web Graphic/Visual Design - Entry (P1)			
03-Nonunion	Graphic Production Lead								Average;		

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03-Nonunion	Graphic Production Lead	Employee 1				Energy Technical Craft Clerical, 2015	04/01/15	Printing Services Operator			
03-Nonunion	Human Resource Specialist Senior	Employee 1				Culpeper Operations, 2015	10/01/15	Sr HR Service Center Rep	Average:		
03-Nonunion	Human Resource Specialist Senior	Employee 2				Energy Technical Craft Clerical, 2015	04/01/15	Human Resource Associate			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Human Resources Information Systems (HRIS) - Senior (U3)			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Human Resources - Senior (U3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Human Resources - Senior (U3)			
03-Nonunion	Human Resources Analyst I								Average:		
03-Nonunion	Human Resources Analyst I	Employee 1				Culpeper Operations, 2015	10/01/15	Assoc Payroll Analyst			
		Employee 2				Culpeper Operations, 2015	10/01/15	Assoc Benefits Analyst			
						Culpeper Operations, 2015	10/01/15	Assoc Compensation Analyst			
						Culpeper Operations, 2015	10/01/15	Stock Plan Administration - Associate/Intermediate Level			
						Culpeper Operations, 2015	10/01/15	Assoc Organizational Development Specialist			
						Culpeper Operations, 2015	10/01/15	Assoc HRIS Analyst			
						Culpeper Operations, 2015	10/01/15	Assoc Recruiter (Gen)			
						Culpeper Operations, 2015	10/01/15	Assoc HR Business Partner			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Human Resources - Entry (P1)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Human Resources - Entry (P1)			
03-Nonunion	IT Asset Management Specialist								Average:		
03-Nonunion	IT Asset Management Specialist	Employee 1				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	IT Asset Management - Entry (P1)			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	IT Asset Management - Intermediate (P2)			
03-Nonunion	Land Management Specialist I								Average:		
03-Nonunion	Land Management Specialist I	Employee 1				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Real Estate and Facilities Generalist/Multidiscipline - Entry (P1)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Real Estate and Facilities - Entry (P1)			
03-Nonunion	Legal Assistant								Average:		
03-Nonunion	Legal Assistant	Employee 1				CompData Utilities - National, 2014	01/01/14	Legal Secretary			
		Employee 2				Culpeper Operations, 2015	10/01/15	Assoc Legal Secretary			
		Employee 3				Energy Technical Craft Clerical, 2015	04/01/15	Legal Assistant			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Legal Secretarial/Administrative Assistance - Intermediate (U2)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Legal Secretarial/Administrative Assistance - Intermediate (U2)			
03-Nonunion	Marketing Analyst I								Average:		
03-Nonunion	Marketing Analyst I	Employee 1				Culpeper Operations, 2015	10/01/15	Assoc Marketing Research Analyst			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Market Research/Intelligence - Entry (P1)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Marketing Generalist/Multidiscipline - Entry (P1)			
03-Nonunion	Materials Analyst I								Average:		
03-Nonunion	Materials Analyst I	Employee 1				CompData Utilities - National, 2014	01/01/14	Inventory Control Analyst			
		Employee 2				Culpeper Operations, 2015	10/01/15	Assoc Inventory Control Analyst			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Inventory Control - Entry (P1)			
03-Nonunion	PC Support Specialist II								Average:		
03-Nonunion	PC Support Specialist II	Employee 1				Culpeper Technology, 2015	10/01/15	Intrn Help Desk Tech (Tier 2)			

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		Employee 2				Energy Technical Craft Clerical, 2015	04/01/15	Microcomputer Technician			
		Employee 3				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	IT Help Desk Support - Intermediate (P2)			
		Employee 4				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	IT Help Desk Support - Intermediate (P2)			
<b>03-Nonunion</b>	<b>Planner Scheduler I</b>							Average:			
03-Nonunion	Planner Scheduler I	Employee 1				Culpepper Operations, 2015	10/01/15	Assoc Production Scheduler			
		Employee 2				Energy Technical Craft Clerical, 2015	04/01/15	Scheduling Expeditor/Coordinator			
		Employee 3									
		Employee 4									
<b>03-Nonunion</b>	<b>Procurement Analyst I</b>							Average:			
03-Nonunion	Procurement Analyst I	Employee 1				Culpepper Operations, 2015	10/01/15	Assoc Procurement Specialist (Production)			
		Employee 2				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Purchasing Generalist/Multidiscipline - Entry (P1)			
		Employee 3				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Supply Chain and Logistics - Entry (P1)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Purchasing Generalist/Multidiscipline - Entry (P1)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Supply Chain and Logistics - Entry (P1)			
<b>03-Nonunion</b>	<b>Purchasing Associate III</b>							Average:			
03-Nonunion	Purchasing Associate III	Employee 1				Culpepper Operations, 2015	10/01/15	Sr Accounting Support Clerk (General)			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Purchasing Generalist/Multidiscipline - Senior (U3)			
<b>03-Nonunion</b>	<b>Record Specialist II</b>							Average:			
		Employee 1				Culpepper Operations, 2015	10/01/15	Adv Document Control Clerk			
		Employee 2				Culpepper Technology, 2015	10/01/15	Data Librarians - Associate/Intermediate Level			
<b>03-Nonunion</b>	<b>Security Specialist I</b>							Average:			
03-Nonunion	Security Specialist I	Employee 1				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Security - Entry (P1)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Security - Entry (P1)			
<b>03-Nonunion</b>	<b>Shareholder Account Representative Senior</b>							Average:			
03-Nonunion	Shareholder Account Representative Senior	Employee 1									
<b>03-Nonunion</b>	<b>Telecommunications/Networks Coordinator</b>							Average:			
03-Nonunion	Telecommunications/Networks Coordinator	Employee 1				Culpepper Technology, 2015	10/01/15	Assoc Internal Telecom Systems Admin			
						Culpepper Technology, 2015	10/01/15	Communications / Network Services & Engineering - Professional - Associate (0) (Job Function Rollup)			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Voice Communications - Entry (P1)			
<b>03-Nonunion</b>	<b>Transmission Administrative Specialist</b>							Average:			
03-Nonunion	Transmission Administrative Specialist	Employee 1				Culpepper Operations, 2015	10/01/15	Assoc Government Compliance Specialist			
						Culpepper Operations, 2015	10/01/15	Intrm Administrative Assistant (General)			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Secretarial/Administrative Assistance - Intermediate (U2)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Secretarial/Administrative Assistance - Intermediate (U2)			
<b>04-Nonunion</b>	<b>Accounting Analyst II</b>							Average:			



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		Employee 5									
04-Nonunion	Business Systems Analyst II				Culpepper Technology, 2015	10/01/15	Intm Internal Business Systems Analyst	Average:			
04-Nonunion	Business Systems Analyst II	Employee 1			Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Business Systems Analysis - Intermediate (P2)				
					Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Business Systems Analysis - Intermediate (P2)				
04-Nonunion	CAD Drafting Technician Senior							Average:			
04-Nonunion	CAD Drafting Technician Senior	Employee 1			Energy Technical Craft Clerical, 2015	04/01/15	Senior Drafter - CAD				
		Employee 2			Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	CAD/CAE Drafting Technical Specialty - Senior (T3)				
04-Nonunion	Chemist II							Average:			
04-Nonunion	Chemist II	Employee 1			Energy Technical Craft Clerical, 2015	04/01/15	Chemical Technician				
		Employee 2			Foushee Environmental, Health & Safety, 2014	04/01/14	Analytical Chemist II				
					Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Chemistry Technical Specialty - Intermediate (P2)				
04-Nonunion	Community Relations Specialist II							Average:			
04-Nonunion	Community Relations Specialist II	Employee 1			Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Community Affairs/Relations - Intermediate (P2)				
					Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Corporate Giving - Intermediate (P2)				
					Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Community Affairs/Relations - Intermediate (P2)				
					Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Corporate Giving - Intermediate (P2)				
04-Nonunion	Contract Administrator II							Average:			
04-Nonunion	Contract Administrator II	Employee 1			Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Contract Law - Intermediate (P2)				
					Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Contract Administration - Intermediate (P2)				
					Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Legal Support - Intermediate (P2)				
					Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Contract Administration - Intermediate (P2)				
					Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Legal Support - Intermediate (P2)				
04-Nonunion	Costing & Pricing Analyst II							Average:			
04-Nonunion	Costing & Pricing Analyst II	Employee 1			Culpepper Operations, 2015	10/01/15	Intm Pricing Analyst				
		Employee 2			Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Rates - Intermediate (P2)				
		Employee 3									
04-Nonunion	Customer Information Systems Lead							Average:			
04-Nonunion	Customer Information Systems Lead	Employee 1			Towers Watson CDB Energy Services Mid-Mgmt & Prof (Accto Value LTI), 2011	03/01/11	Customer Billing Resolution - Supervisor (M1)				
		Employee 2			Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Business Systems Analysis - Career (P3)				
					Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Business Systems Analysis - Career (P3)				
04-Nonunion	Customer Solutions Analyst II							Average:			
04-Nonunion	Customer Solutions Analyst II	Employee 1			Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Energy Efficiency/Conservation Generalist/Multidiscipline - Intermediate (P2)				
04-Nonunion	Data Analyst II							Average:			
04-Nonunion	Data Analyst II	Employee 1			Culpepper Technology, 2015	10/01/15	Intm Statistician				
					Culpepper Technology, 2015	10/01/15	Sr Statistician				



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						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Modeling, Forecasting and Economic Analysis Generalist/Multidiscipline - Career (P3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Modeling, Forecasting and Economic Analysis Generalist/Multidiscipline - Intermediate (P2)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Modeling, Forecasting and Economic Analysis Generalist/Multidiscipline - Career (P3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Energy Efficiency/Conservation Generalist/Multidiscipline - Intermediate (P2)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Energy Efficiency/Conservation Generalist/Multidiscipline - Career (P3)			
<b>04-Nonunion</b>	<b>Designer</b>							<b>Average:</b>			
04-Nonunion	Designer	Employee 1				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Design and Drafting - Senior (T3)			
		Employee 2				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Design and Drafting - Lead (T4)			
		Employee 3									
		Employee 4									
		Employee 5									
		Employee 6									
<b>04-Nonunion</b>	<b>Distribution Assets Coordinator</b>							<b>Average:</b>			
04-Nonunion	Distribution Assets Coordinator	Employee 1				Energy Technical Craft Clerical, 2015	04/01/15	Joint Use Administrator			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Energy Delivery/Distribution Generalist/Multidiscipline - Intermediate (P2)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Energy Delivery/Distribution - Entry (P1)			
<b>04-Nonunion</b>	<b>Distribution Service Representative II</b>							<b>Average:</b>			
04-Nonunion	Distribution Service Representative II	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Customer Support/Operations Generalist/Multidiscipline - Intermediate (P2)			
		Employee 2				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Energy Delivery/Distribution - Intermediate (T2)			
		Employee 3									
		Employee 4									
		Employee 5									
		Employee 6									
		Employee 7									
		Employee 8									
		Employee 9									
		Employee 11									
		Employee 12									
		Employee 13									
		Employee 14									
<b>04-Nonunion</b>	<b>Energy Efficiency Analyst II</b>							<b>Average:</b>			
04-Nonunion	Energy Efficiency Analyst II	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Energy Efficiency/Conservation Generalist/Multidiscipline - Intermediate (P2)			
<b>04-Nonunion</b>	<b>Energy Pricing Analyst II</b>							<b>Average:</b>			
04-Nonunion	Energy Pricing Analyst II	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Energy Marketing and Trading Financial Analysis - Intermediate (P2)			
		Employee 2				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Energy Marketing and Trading - Intermediate (P2)			



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04-Nonunion	Graphic Designer II	Employee 1				Culpepper Operations, 2015	10/01/15	Intm Graphic Designer	Average:			
04-Nonunion	Graphic Designer II					Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Web Graphic/Visual Design - Intermediate (P2)				
04-Nonunion	Human Resources Analyst II								Average:			
04-Nonunion	Human Resources Analyst II	Employee 1				Culpepper Operations, 2015	10/01/15	Intm Payroll Analyst				
		Employee 2				Culpepper Operations, 2015	10/01/15	Intm Benefits Analyst				
		Employee 3				Culpepper Operations, 2015	10/01/15	Intm Compensation Analyst				
		Employee 4				Culpepper Operations, 2015	10/01/15	Intm Stock Plan Admin				
		Employee 5				Culpepper Operations, 2015	10/01/15	Intm Organizational Development Specialist				
		Employee 6				Culpepper Operations, 2015	10/01/15	Intm HRIS Analyst				
		Employee 7				Culpepper Operations, 2015	10/01/15	Intm Recruiter (Gen)				
		Employee 8				Culpepper Operations, 2015	10/01/15	Intm HR Business Partner				
04-Nonunion	Information Systems Auditor II					Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Human Resources - Intermediate (P2)				
04-Nonunion	Information Systems Auditor II					Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Human Resources - Intermediate (P2)				
04-Nonunion	Information Systems Auditor II	Employee 1				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	IS Audit - Intermediate (P2)	Average:			
04-Nonunion	Land Management Specialist II					Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	IS Audit - Intermediate (P2)	Average:			
04-Nonunion	Land Management Specialist II	Employee 1				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Real Estate and Facilities Generalist/Multidiscipline - Intermediate (P2)				
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Real Estate and Facilities Generalist/Multidiscipline - Intermediate (P2)				
04-Nonunion	Network Administrator I								Average:			
04-Nonunion	Network Administrator I	Employee 1				Culpepper Technology, 2015	10/01/15	Assoc Network Engineer (Cisco)				
						Culpepper Technology, 2015	10/01/15	Assoc Network Capacity Planner				
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Voice Communications - Entry (P1)				
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Network Control/Administration - Entry (P1)				
04-Nonunion	Office Supervisor								Average:			
04-Nonunion	Office Supervisor	Employee 1				CompData Utilities - National, 2014	01/01/14	Customer Service Supervisor - Non-Commission				
		Employee 2				Culpepper Operations, 2015	10/01/15	Spvr Administrative/Office Services				
		Employee 3				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Customer Service - Supervisor (M1)				
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Customer Support/Operations - Supervisor (M1)				
04-Nonunion	Operations Field Specialist								Average:			
04-Nonunion	Operations Field Specialist	Employee 1							Average:			
04-Nonunion	PLC Administrator								Average:			
04-Nonunion	PLC Administrator	Employee 1							Average:			
04-Nonunion	Planner Scheduler II								Average:			
04-Nonunion	Planner Scheduler II	Employee 1				Culpepper Operations, 2015	10/01/15	Intm Production Scheduler				
		Employee 2				Energy Technical Craft Clerical, 2015	04/01/15	Scheduling Expeditor/Coordinator				
		Employee 3										
		Employee 4										
04-Nonunion	Procurement Analyst II								Average:			

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04-Nonunion	Procurement Analyst II	Employee 1				Culpepper Operations, 2015	10/01/15	Intm Procurement Specialist (Production)			
		Employee 2				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Purchasing Generalist/Multidiscipline - Intermediate (P2)			
		Employee 3				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Supply Chain and Logistics - Intermediate (P2)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Purchasing Generalist/Multidiscipline - Intermediate (P2)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Supply Chain and Logistics - Intermediate (P2)			
04-Nonunion	Programmer Analyst I							Average:			
04-Nonunion	Programmer Analyst I	Employee 1				Culpepper Technology, 2015	10/01/15	Assoc Internal Business Systems Prog			
		Employee 2				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	IT Development Generalist/Multidiscipline Entry (P1)			
		Employee 3									
		Employee 4									
04-Nonunion	Real Estate Program Coordinator							Average:			
04-Nonunion	Real Estate Program Coordinator	Employee 1									
04-Nonunion	Real Estate Specialist II							Average:			
04-Nonunion	Real Estate Specialist II	Employee 1				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Real Estate and Facilities Generalist/Multidiscipline - Intermediate (P2)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Real Estate and Facilities Generalist/Multidiscipline - Intermediate (P2)			
04-Nonunion	Real Time Trader I							Average:			
04-Nonunion	Real Time Trader I	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Energy Marketing and Trading Financial Analysis - Intermediate (P2)			
04-Nonunion	Real Time Trader I	Employee 2									
04-Nonunion	Security Specialist II							Average:			
04-Nonunion	Security Specialist II	Employee 1				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Security - Intermediate (P2)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Security - Intermediate (P2)			
04-Nonunion	Supervisor, Cash Management							Average:			
04-Nonunion	Supervisor, Cash Management	Employee 1				CompData Utilities - National, 2014	01/01/14	Mail Services Supervisor			
04-Nonunion	Supervisor, Facility Security										
04-Nonunion	Supervisor, Facility Security	Employee 1				Culpepper Operations, 2015	10/01/15	Spr of Accounting Support			
						Culpepper Operations, 2015	10/01/15	Spr Facilities Security			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Security Generalist/Multidiscipline - Supervisor (M1)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Security Generalist/Multidiscipline - Supervisor (M1)			
04-Nonunion	Supervisor, Shareholder Services							Average:			
04-Nonunion	Supervisor, Shareholder Services	Employee 1									
04-Nonunion	Systems Administrator I							Average:			
04-Nonunion	Systems Administrator I	Employee 1				Culpepper Technology, 2015	10/01/15	Assoc Internal Business Systems Prog			
		Employee 2				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	IT Development Generalist/Multidiscipline Entry (P1)			
04-Nonunion	Transmission Business Analyst II							Average:			
04-Nonunion	Transmission Business Analyst II	Employee 1				Culpepper Operations, 2015	10/01/15	Intm Reg Affairs Specialist (Gen)			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Regulatory Affairs and Compliance - Intermediate (P2)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Regulatory Affairs and Compliance - Intermediate (P2)			
04-Nonunion	Transmission Compliance Specialist II							Average:			

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04-Nonunion	Transmission Compliance Specialist II	Employee 1				Culpepper Operations, 2015	10/01/15	Intm Government Compliance Specialist			
		Employee 2				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Regulatory Affairs and Compliance - Intermediate (P2)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Regulatory Affairs and Compliance - Intermediate (P2)			
<b>04-Nonunion</b>	<b>Vegetation Management Specialist II</b>							<b>Average:</b>			
04-Nonunion	Vegetation Management Specialist II	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Vegetation Management and Forestry Generalist/Multidiscipline - Intermediate (P2)			
		Employee 2				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Vegetation Management and Forestry - Intermediate (P2)			
<b>04-Nonunion</b>	<b>Writer II</b>							<b>Average:</b>			
04-Nonunion	Writer II	Employee 1				Culpepper Operations, 2015	10/01/15	Copywriters - Intermediate/Senior Level			
<b>05-Nonunion</b>	<b>Accounting Analyst Senior</b>							<b>Average:</b>			
05-Nonunion	Accounting Analyst Senior	Employee 1				Culpepper Operations, 2015	10/01/15	Sr Tax Accountant			
		Employee 2				Culpepper Operations, 2015	10/01/15	Sr Budget Analyst			
		Employee 3				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	General Accounting - Career (P3)			
		Employee 4				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Financial Reporting - Career (P3)			
		Employee 5				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Budget Analysis - Career (P3)			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Tax Reporting and Compliance - Career (P3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	General Accounting - Career (P3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Financial Reporting - Career (P3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Budget Analysis - Career (P3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Tax Reporting and Compliance - Career (P3)			
<b>05-Nonunion</b>	<b>CEMS Lead Administrator</b>							<b>Average:</b>			
05-Nonunion	CEMS Lead Administrator	Employee 1									
<b>05-Nonunion</b>	<b>Community Relations &amp; MP Foundation Administrator</b>							<b>Average:</b>			
05-Nonunion	Community Relations & MP Foundation Administrator	Employee 1				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Community Affairs/Relations - Career (P3)			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Corporate Giving - Career (P3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Community Affairs/Relations - Career (P3)			
<b>05-Nonunion</b>	<b>Contract Administrator Lead</b>							<b>Average:</b>			
05-Nonunion	Contract Administrator Lead	Employee 1				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Contract Law - Career (P3)			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Contract Administration - Career (P3)			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Legal Support - Career (P3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Contract Administration - Career (P3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Legal Support - Career (P3)			
<b>05-Nonunion</b>	<b>Contract Administrator Senior</b>							<b>Average:</b>			
05-Nonunion	Contract Administrator Senior	Employee 1				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Contract Law - Career (P3)			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Contract Administration - Career (P3)			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Legal Support - Career (P3)			

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						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Contract Administration - Career (P3)			
05-Nonunion						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Legal Support - Career (P3)			
05-Nonunion	<b>Corporate Writer/Editor</b>					Culpepper Operations, 2015	10/01/15	Sr Copy Editor	Average:		
05-Nonunion	Corporate Writer/Editor	Employee 1				Culpepper Technology, 2015	10/01/15	Sr Technical Writer			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Public Relations - Career (P3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Public Relations - Career (P3)			
05-Nonunion	<b>Costing &amp; Pricing Analyst Senior</b>					Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Rates - Career (P3)	Average:		
05-Nonunion	Costing & Pricing Analyst Senior	Employee 1									
05-Nonunion	<b>DCS Administrator</b>								Average:		
05-Nonunion	DCS Administrator	Employee 1									
05-Nonunion	<b>Distribution Assets Coordinator Senior</b>								Average:		
05-Nonunion	Distribution Assets Coordinator Senior	Employee 1				Energy Technical Craft Clerical, 2015	04/01/15	Joint Use Administrator			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Energy Delivery/Distribution Generalist/Multidiscipline - Career (P3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Energy Delivery/Distribution - Career (P3)			
05-Nonunion	<b>Distribution Service Representative Senior</b>								Average:		
05-Nonunion	Distribution Service Representative Senior	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Customer Support/Operations Generalist/Multidiscipline - Career (P3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Energy Delivery/Distribution - Senior (1-3)			
05-Nonunion	<b>Energy Pricing Analyst Senior</b>								Average:		
05-Nonunion	Energy Pricing Analyst Senior	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Energy Marketing and Trading Financial Analysis - Career (P3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Energy Marketing and Trading - Career (P3)			
05-Nonunion	<b>Engineer 1</b>								Average:		
05-Nonunion	Engineer 1	Employee 1				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Chemical Engineering - Entry (P1)			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Civil Engineering - Entry (P1)			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Electrical Equipment Engineering - Entry (P1)			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Mechanical Engineering - Entry (P1)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Electric Transmission Asset Planning and Operations Engineering - Entry (P1)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Electric Distribution Engineering - Entry (P1)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Fossil Power Generation Engineering - Entry (P1)			
05-Nonunion	<b>Environmental Compliance Specialist Senior</b>								Average:		
05-Nonunion	Environmental Compliance Specialist Senior	Employee 1				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Environmental Science - Career (P3)			

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		Employee 2				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Environmental Science - Career (P3)			
		Employee 3									
		Employee 4									
<b>05-Nonunion</b>	<b>Executive Assistant to the CEO</b>								<b>Average:</b>		
05-Nonunion	Executive Assistant to the CEO	Employee 1				Culpepper Operations, 2015	10/01/15	Exec Assistant to an Officer			
						Culpepper Operations, 2015	10/01/15	Exec Assistant to an Officer			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Secretarial/Administrative Assistance to the Chief Executive Officer (CEO) - Senior (U3)			
<b>05-Nonunion</b>	<b>Facility Coordinator Senior</b>								<b>Average:</b>		
05-Nonunion	Facility Coordinator Senior	Employee 1				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Facilities Management - Career (P3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Facilities Management - Career (P3)			
<b>05-Nonunion</b>	<b>Financial Analyst Senior</b>								<b>Average:</b>		
05-Nonunion	Financial Analyst Senior	Employee 1				Culpepper Operations, 2015	10/01/15	Sr Financial Analyst			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Financial Analysis - Career (P3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Financial Analysis - Career (P3)			
<b>05-Nonunion</b>	<b>Fuels &amp; Delivery Supply Analyst Senior</b>								<b>Average:</b>		
05-Nonunion	Fuels & Delivery Supply Analyst Senior	Employee 1				Culpepper Operations, 2015	10/01/15	Sr Budget Analyst			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Budget Analysis - Career (P3)			
<b>05-Nonunion</b>	<b>Generation Coordinator II</b>								<b>Average:</b>		
05-Nonunion	Generation Coordinator II	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Energy Trading - Generation Dispatch - Intermediate (P2)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Energy Trading - Generation Dispatch - Career (P3)			
<b>05-Nonunion</b>	<b>Generation IT Applications Specialist</b>								<b>Average:</b>		
05-Nonunion	Generation IT Applications Specialist	Employee 1				Culpepper Technology, 2015	10/01/15	Intm Internal Business Systems Analyst			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	IT Development Generalist/Multidiscipline Intermediate (P2)			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Business Systems Analysis - Intermediate (P2)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Business Systems Analysis - Intermediate (P2)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	IT Development - Intermediate (P2)			
<b>05-Nonunion</b>	<b>GIS Analyst Senior</b>								<b>Average:</b>		
05-Nonunion	GIS Analyst Senior	Employee 1				Culpepper Technology, 2015	10/01/15	GIS Specialists - Intermediate/Senior Level			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Geographical Information Systems (GIS) Technical Specialty - Career (P3)			
<b>05-Nonunion</b>	<b>Human Resources Analyst Senior</b>								<b>Average:</b>		
05-Nonunion	Human Resources Analyst Senior	Employee 1				Culpepper Operations, 2015	10/01/15	Sr Payroll Analyst			
		Employee 2				Culpepper Operations, 2015	10/01/15	Sr Benefits Analyst			
		Employee 3				Culpepper Operations, 2015	10/01/15	Sr Compensation Analyst			
		Employee 4				Culpepper Operations, 2015	10/01/15	Sr Stock Plan Admin			
		Employee 5				Culpepper Operations, 2015	10/01/15	Sr Organizational Development Specialist			
		Employee 6				Culpepper Operations, 2015	10/01/15	Sr HRIS Analyst			
		Employee 7				Culpepper Operations, 2015	10/01/15	Sr Recruiter (Gen)			
						Culpepper Operations, 2015	10/01/15	Sr HR Business Partner			

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						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Human Resources - Career (P3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Human Resources - Career (P3)			
05-Nonunion	HVDC Technician Senior	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Electric Transmission and/or Distribution Technical Speciality - Senior (T3)	Average:		
05-Nonunion	Information Systems Auditor, Sr	Employee 1				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	IS Audit - Career (P3)	Average:		
05-Nonunion	Information Systems Auditor, Sr	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	IS Audit - Career (P3)			
05-Nonunion	Instrument & Control Specialist II (BEC)					CompData Utilities - National, 2014	01/01/14	Instrument Technician	Average:		
		Employee 1				Energy Technical Craft Clerical, 2015	04/01/15	Instrument & Control Technician			
		Employee 2									
		Employee 3									
		Employee 4									
		Employee 5									
		Employee 6									
		Employee 7									
		Employee 8									
		Employee 9							Average:		
05-Nonunion	Instrument/Lab/Env Specialist II					CompData Utilities - National, 2014	01/01/14	Instrument Technician			
05-Nonunion	Instrument/Lab/Env Specialist II	Employee 1				Energy Technical Craft Clerical, 2015	04/01/15	Instrument & Control Technician			
		Employee 2									
		Employee 3									
		Employee 4									
		Employee 5									
		Employee 6									
		Employee 7									
05-Nonunion	Insurance Manager Risk Services					Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Insurance Risk - Career (P3)	Average:		
05-Nonunion	Insurance Manager Risk Services	Employee 1				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Insurance Risk - Specialist (P4)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Insurance Risk - Career (P3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Insurance Risk - Specialist (P4)			
05-Nonunion	IT Security Analyst II					Culpepper Technology, 2015	10/01/15	IT Internal Business Systems Prog	Average:		
05-Nonunion	IT Security Analyst II	Employee 1				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	IT Development Generalist/Multidiscipline Intermediate (P2)			
		Employee 2				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	IT Development Generalist/Multidiscipline Intermediate (P2)			
05-Nonunion	Key Account Representative					Towers Watson CDB Mid-Mgmt, Prof & Support, 2015		Engineering Generalist/Multidiscipline - Intermediate (P2)	Average:		
05-Nonunion	Key Account Representative	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Engineering Generalist/Multidiscipline - Intermediate (P2)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Key Accounts - Intermediate (S2)			



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05-Nonunion	Maintenance Planner	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Fossil Power Maintenance Planning - Intermediate (P2)				
		Employee 2										
		Employee 3										
		Employee 4										
		Employee 5										
		Employee 6										
05-Nonunion	Materials Analyst, Senior								Average:			
05-Nonunion	Materials Analyst, Senior	Employee 1				Culpepper Operations, 2015	10/01/15	Sr Inventory Control Analyst				
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Inventory Control - Career (P3)				
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Inventory Control - Career (P3)				
05-Nonunion	Network Administrator II								Average:			
05-Nonunion	Network Administrator II	Employee 1				Culpepper Technology, 2015	10/01/15	Intm Network Capacity Planner				
		Employee 2					10/01/15	Intm Telecom Network Control Engineer				
		Employee 3				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Network Control/Administration - Intermediate (P2)				
		Employee 4				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Voice Communications - Intermediate (P2)				
05-Nonunion	Operations Training Administrator								Average:			
05-Nonunion	Operations Training Administrator	Employee 1										
05-Nonunion	Planner Scheduler, Senior								Average:			
05-Nonunion	Planner Scheduler, Senior	Employee 1				Culpepper Operations, 2015	10/01/15	Sr Production Scheduler				
						Energy Technical Craft Clerical, 2015	04/01/15	Scheduling Expeditor/Coordinator				
05-Nonunion	Programmer Analyst II								Average:			
05-Nonunion	Programmer Analyst II	Employee 1				Culpepper Technology, 2015	10/01/15	Intm Internal Business Systems Prog				
		Employee 2				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	IT Development Generalist/Multidiscipline Intermediate (P2)				
		Employee 3				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	IT Development Generalist/Multidiscipline Intermediate (P2)				
		Employee 4										
		Employee 5										
		Employee 6										
		Employee 7										
		Employee 8										
		Employee 9										
		Employee 10										
		Employee 11										
		Employee 12										
		Employee 13										
		Employee 14										
		Employee 15										
05-Nonunion	Project Cost Analyst, Senior								Average:			
05-Nonunion	Project Cost Analyst, Senior	Employee 1				Culpepper Operations, 2015	10/01/15	Sr Budget Analyst				
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Budget Analysis - Career (P3)				
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Budget Analysis - Career (P3)				

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05-Nonunion	Property and Right of Way Agent Senior								Average:		
05-Nonunion	Property and Right of Way Agent Senior	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Land/Right-of-Way - Career (P3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Land/Right-of-Way - Career (P3)			
05-Nonunion	Real Time Trader II								Average:		
05-Nonunion	Real Time Trader II	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Real-Time Power Trading - Intermediate (P2)			
		Employee 2									
05-Nonunion	Risk Analyst Senior								Average:		
05-Nonunion	Risk Analyst Senior	Employee 1				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Risk Management Generalist/Multidiscipline - Career (P3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Risk Management Generalist/Multidiscipline - Career (P3)			
05-Nonunion	Safety Specialist II								Average:		
05-Nonunion	Safety Specialist II	Employee 1				Culpeper Operations, 2015	10/01/15	Intm Occupational Health & Safety Specialist			
						Foushee Environmental, Health & Safety, 2014	04/01/14	Safety Engineer/Specialist II			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Safety - Intermediate (P2)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Safety - Intermediate (P2)			
05-Nonunion	SCADA Systems Analyst Senior								Average:		
05-Nonunion	SCADA Systems Analyst Senior	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Energy Management System (EMS) Transmission Software Engineering - Career (P3)			
05-Nonunion	Senior Accounting Analyst								Average:		
05-Nonunion	Senior Accounting Analyst	Employee 1				Culpeper Operations, 2015	10/01/15	Sr Tax Accountant			
						Culpeper Operations, 2015	10/01/15	Sr Budget Analyst			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	General Accounting - Career (P3)			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Financial Reporting - Career (P3)			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Budget Analysis - Career (P3)			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Tax Reporting and Compliance - Career (P3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	General Accounting - Career (P3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Financial Reporting - Career (P3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Budget Analysis - Career (P3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Tax Reporting and Compliance - Career (P3)			
05-Nonunion	Senior Corporate Communications Specialist								Average:		
05-Nonunion	Senior Corporate Communications Specialist	Employee 1				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Corporate Affairs/Communications Generalist/Multidiscipline - Career (P3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Corporate Affairs/Communications Generalist/Multidiscipline - Career (P3)			
05-Nonunion	Senior Designer								Average:		
05-Nonunion	Senior Designer	Employee 1				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Design and Drafting - Senior (T3)			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Design and Drafting - Lead (T4)			
05-Nonunion	Senior Public Policy Advisor								Average:		

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05-Nonunion	Senior Public Policy Advisor	Employee 1				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Regulatory Affairs and Compliance - Career (P3)			
05-Nonunion	Superintendent, Fleet Maintenance					Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Regulatory Affairs and Compliance - Career (P3)			
05-Nonunion	Superintendent, Fleet Maintenance	Employee 1				CompData Utilities - National, 2014	01/01/14	Fleet Manager	Average:		
05-Nonunion	Supervisor, Distribution Assets					Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Vehicle Fleet Management - Supervisor (M1)			
05-Nonunion	Supervisor, Distribution Assets	Employee 1							Average:		
05-Nonunion	Supervisor - End User Support								Average:		
05-Nonunion	Supervisor - End User Support	Employee 1				Culpepper Technology, 2015	10/01/15	Spr Help Desk			
05-Nonunion	Supervisor, Generation Inventory Operations					Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	IT Help Desk Support - Supervisor (M1)			
05-Nonunion	Supervisor, Generation Inventory Operations					Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	IT Help Desk Support - Supervisor (M1)			
05-Nonunion	Supervisor, Generation Inventory Operations	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Voice Communications - Supervisor (M1)			
05-Nonunion	Supervisor, Generation Inventory Operations								Average:		
05-Nonunion	Supervisor, Generation Inventory Operations	Employee 1				Culpepper Operations, 2015	10/01/15	Mgr Inventory Control			
05-Nonunion	Supervisor, GIS and Facilities Operations					Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Inventory Control - Supervisor (M1)			
05-Nonunion	Supervisor, GIS and Facilities Operations								Average:		
05-Nonunion	Supervisor, GIS and Facilities Operations	Employee 1				CompData Utilities - National, 2014	01/01/14	GIS Supervisor			
05-Nonunion	Supervisor, GIS and Facilities Operations					Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Geographical Information Systems (GIS)			
05-Nonunion	Supervisor, GIS and Facilities Operations					Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Technical Speciality - Supervisor (M1)			
05-Nonunion	Supervisor, GIS and Facilities Operations					Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Technical Speciality/Skilled Trade - Supervisor (M1)			
05-Nonunion	Supervisor, Real Estate Services								Average:		
05-Nonunion	Supervisor, Real Estate Services	Employee 1				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Real Estate and Facilities - Supervisor (M1)			
05-Nonunion	Supervisor, Real Estate Services					Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Real Estate and Facilities - Supervisor (M1)			
05-Nonunion	Supervisor, Real Estate Services								Average:		
05-Nonunion	Supervisor, Real Estate Services	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Vegetation Management and Forestry Generalist/Multidiscipline - Supervisor (M1)			
05-Nonunion	Supervisor, Real Estate Services								Average:		
05-Nonunion	Supervisor, Real Estate Services	Employee 1				Aon Hewitt Renewable Energy, 2015	05/01/15	Operations and Maintenance Project Manager (Single Plant)			
05-Nonunion	Supervisor, Real Estate Services					Aon Hewitt Renewable Energy, 2015	05/01/15	Wind Turbine Technician Supervisor			
05-Nonunion	Supervisor, Real Estate Services								Average:		
05-Nonunion	Supervisor, Real Estate Services	Employee 1				Culpepper Technology, 2015	10/01/15	Sr Internal Business Systems Analyst			
05-Nonunion	Supervisor, Real Estate Services					Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Purchasing Generalist/Multidiscipline - Career (P3)			
05-Nonunion	Supervisor, Real Estate Services								Average:		
05-Nonunion	Supervisor, Real Estate Services	Employee 1				Culpepper Technology, 2015	10/01/15	Intm Internal Business Systems Prog			
05-Nonunion	Supervisor, Real Estate Services	Employee 2				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	IT Development Generalist/Multidiscipline Intermediate (P2)			

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		Employee 3				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	IT Development Generalist/Multidiscipline Intermediate (P2)			
<b>05-Nonunion</b>	<b>Technical Coordinator - Generation</b>								<b>Average:</b>		
05-Nonunion	Technical Coordinator - Generation	Employee 1				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Technical Specialty/Skilled Trade Generalist/Multidiscipline - Intermediate (P2)			
<b>05-Nonunion</b>	<b>Technical Group Leader</b>								<b>Average:</b>		
05-Nonunion	Technical Group Leader	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Technical Specialty/Skilled Trade Generalist/Multidiscipline - Intermediate (P2)			
		Employee 2									
		Employee 3									
		Employee 4									
		Employee 5									
<b>05-Nonunion</b>	<b>Transmission Business Analyst Senior</b>								<b>Average:</b>		
05-Nonunion	Transmission Business Analyst Senior	Employee 1				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Regulatory Affairs and Compliance - Career (P3)			
<b>05-Nonunion</b>	<b>Transmission Project Leader I</b>								<b>Average:</b>		
05-Nonunion	Transmission Project Leader I	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Electric Transmission and/or Distribution Project Management - Intermediate (P2)			
<b>05-Nonunion</b>	<b>Utility Load Forecaster II</b>								<b>Average:</b>		
05-Nonunion	Utility Load Forecaster II	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Modeling, Forecasting and Economic Analysis - Intermediate (P2)			
		Employee 2									
<b>06-Nonunion</b>	<b>Accounting Analyst Principal</b>								<b>Average:</b>		
06-Nonunion	Accounting Analyst Principal	Employee 1				Culpepper Operations, 2015	10/01/15	Adv Tax Accountant			
		Employee 2				Culpepper Operations, 2015	10/01/15	Adv Budget Analyst			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	General Accounting - Specialist (P4)			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Financial Reporting - Specialist (P4)			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Budget Analysis - Specialist (P4)			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Tax Reporting and Compliance - Specialist (P4)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	General Accounting - Specialist (P4)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Financial Reporting - Specialist (P4)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Budget Analysis - Specialist (P4)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Tax Reporting and Compliance - Specialist (P4)			
<b>06-Nonunion</b>	<b>CIS &amp; Billing Manager</b>								<b>Average:</b>		
06-Nonunion	CIS & Billing Manager	Employee 1				Culpepper Technology, 2015	10/01/15	Spr Internal Business Systems Prog/Analysis			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Business Systems Analysis - Supervisor (M1)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	High Volume Customer Billing - Supervisor (M1)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Customer Billing Resolution - Supervisor (M1)			
<b>06-Nonunion</b>	<b>Energy Efficiency Analyst Lead</b>								<b>Average:</b>		







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		Employee 10									
		Employee 11									
		Employee 12									
<b>06-Nonunion</b>	<b>Real Time Trader III</b>								<b>Average:</b>		
06-Nonunion	Real Time Trader III	Employee 1			Towers Watson CDB Energy Services Mid-Mgmt., Prof & Support, 2015	03/01/15	Real-Time Power Trading - Career (P3)				
<b>06-Nonunion</b>	<b>Renewable Fuels Coordinator Senior</b>								<b>Average:</b>		
06-Nonunion	Renewable Fuels Coordinator Senior	Employee 1			Towers Watson CDB Energy Services Mid-Mgmt., Prof & Support, 2015	03/01/15	Modeling, Forecasting and Economic Analysis - Career (P3)				
<b>06-Nonunion</b>	<b>Renewable Program Lead</b>								<b>Average:</b>		
06-Nonunion	Renewable Program Lead	Employee 1			Towers Watson CDB Energy Services Mid-Mgmt., Prof & Support, 2015	03/01/15	Energy Efficiency/Conservation Generalist/Multidiscipline - Career (P3)				
						03/01/15	Energy Efficiency/Conservation Generalist/Multidiscipline - Specialist (P4)				
<b>06-Nonunion</b>	<b>Resource Planning Technical Analyst Senior</b>								<b>Average:</b>		
06-Nonunion	Resource Planning Technical Analyst Senior	Employee 1			Towers Watson CDB Energy Services Mid-Mgmt., Prof & Support, 2015	03/01/15	Energy Marketing and Trading Financial Analysis - Career (P3)				
<b>06-Nonunion</b>	<b>Safety Specialist Senior</b>								<b>Average:</b>		
06-Nonunion	Safety Specialist Senior	Employee 1			Culpeper Operations, 2015	10/01/15	Sr Occupational Health & Safety Specialist				
		Employee 2			Foushee Environmental, Health & Safety, 2014	04/01/14	Safety Engineer/Specialist III				
						03/01/15	Safety - Career (P3)				
						03/01/15	Safety - Career (P3)				
<b>06-Nonunion</b>	<b>Supervisor, Accounting</b>								<b>Average:</b>		
06-Nonunion	Supervisor, Accounting	Employee 1			CompData Utilities - National, 2014	01/01/14	Accounting Supervisor				
		Employee 2			Culpeper Operations, 2015	10/01/15	Accounting Management - Supervisor/Manager Level				
		Employee 3			Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	General Accounting - Supervisor (M1)				
						03/01/15	Financial Reporting - Manager (M2)				
						03/01/15	Budget Analysis - Supervisor (M1)				
						03/01/15	Tax Reporting and Compliance - Supervisor (M1)				
						03/01/15	General Accounting - Supervisor (M1)				
						03/01/15	Financial Reporting - Manager (M2)				
						03/01/15	Budget Analysis - Supervisor (M1)				
						03/01/15	Tax Reporting and Compliance - Supervisor (M1)				
<b>06-Nonunion</b>	<b>Supervisor, Construction &amp; Maintenance</b>								<b>Average:</b>		
06-Nonunion	Supervisor, Construction & Maintenance	Employee 1			CompData Utilities - National, 2014	01/01/14	Telecommunications Supervisor				
		Employee 2			Towers Watson CDB Energy Services Mid-Mgmt., Prof & Support, 2015	03/01/15	Electric Distribution Construction and/or Maintenance - Supervisor (M1)				
						03/01/15	Electric Distribution/Substation Equipment Testing/Repair - Supervisor (M1)				
<b>06-Nonunion</b>	<b>Supervisor, Distribution Operations</b>								<b>Average:</b>		
06-Nonunion	Supervisor, Distribution Operations	Employee 1			Towers Watson CDB Energy Services Mid-Mgmt., Prof & Support, 2015	03/01/15	Energy Delivery/Distribution Generalist/Multidiscipline - Supervisor (M1)				



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06-Nonunion	Supervisor, Financial Planning	Employee 1				Culpepper Operations, 2015	10/01/15	Spvr Finance				
06-Nonunion	Supervisor, Financial Planning					Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Financial Analysis - Supervisor (M1)				
06-Nonunion	Supervisor, Human Resources					Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Financial Analysis - Supervisor (M1)				
06-Nonunion	Supervisor, Human Resources	Employee 1				Culpepper Operations, 2015	10/01/15	Spvr of Payroll	Average:			
						Culpepper Operations, 2015	10/01/15	Spvr Benefits				
						Culpepper Operations, 2015	10/01/15	Spvr Compensation				
						Culpepper Operations, 2015	10/01/15	Stock Plan Administration - Supervisor/Manager Level				
						Culpepper Operations, 2015	10/01/15	Organizational Development - Supervisor/Manager Level				
						Culpepper Operations, 2015	10/01/15	Spvr HRIS				
						Culpepper Operations, 2015	10/01/15	Spvr Recruiting				
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Human Resources - Supervisor (M1)				
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Human Resources - Supervisor (M1)				
06-Nonunion	Supervisor, Key Account Analysis					Culpepper Operations, 2015	10/01/15	Marketing Research Analysis - Supervisor/Manager Level	Average:			
06-Nonunion	Supervisor, Key Account Analysis	Employee 1				Culpepper Operations, 2015	10/01/15	Marketing Research Analysis - Supervisor/Manager Level				
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Marketing Generalist/Multidiscipline - Supervisor (M1)				
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Market Research/Intelligence - Supervisor (M1)				
06-Nonunion	Supervisor, Line Crew					Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Electric Distribution Construction and/or Maintenance - Supervisor (M1)	Average:			
06-Nonunion	Supervisor, Line Crew	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Electric Distribution Construction and/or Maintenance - Supervisor (M1)				
		Employee 2										
		Employee 3										
		Employee 4										
		Employee 5										
		Employee 6										
		Employee 7										
06-Nonunion	Supervisor, Program Evaluation and Compliance								Average:			
06-Nonunion	Supervisor, Program Evaluation and Compliance	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Energy Efficiency/Conservation Generalist/Multidiscipline - Supervisor (M1)				
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Energy Efficiency/Conservation Generalist/Multidiscipline - Specialist (P4)				
06-Nonunion	Supervisor, Program Implementation								Average:			
06-Nonunion	Supervisor, Program Implementation	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Energy Efficiency/Conservation Generalist/Multidiscipline - Supervisor (M1)				
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Energy Efficiency/Conservation Generalist/Multidiscipline - Specialist (P4)				
06-Nonunion	Supervisor, Purchasing								Average:			
06-Nonunion	Supervisor, Purchasing	Employee 1				Culpepper Operations, 2015	10/01/15	Spvr Procurement				
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Supply Chain and Logistics Generalist/Multidiscipline - Supervisor (M1)				
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Purchasing Generalist/Multidiscipline - Supervisor (M1)				

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						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Supply Chain and Logistics Generalist/Multidiscipline - Supervisor (M1)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Purchasing Generalist/Multidiscipline - Supervisor (M1)			
06-Nonunion	Supervisor, Revenue Requirements					Culpeper Operations, 2015	10/01/15	Adv Pricing Analyst	Average:		
06-Nonunion	Supervisor, Revenue Requirements	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Rates - Specialist (P4)			
06-Nonunion	Supervisor, Safety					Foushee Environmental, Health & Safety, 2014	04/01/14	Supervisor, Industrial Hygiene	Average:		
06-Nonunion	Supervisor, Safety	Employee 1				Foushee Environmental, Health & Safety, 2014	04/01/14	Supervisor, Safety			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Safety - Supervisor (M1)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Safety - Supervisor (M1)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Environmental Health and Safety - Supervisor (M1)			
06-Nonunion	Supervisor, T&D Inventory Operations								Average:		
06-Nonunion	Supervisor, T&D Inventory Operations	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Materials Management - Supervisor (M1)			
06-Nonunion	Supervisor, T&D Line Operations								Average:		
06-Nonunion	Supervisor, T&D Line Operations	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Electric Distribution Construction and/or Maintenance - Supervisor (M1)			
06-Nonunion	Supervisor, T&D Line Operations	Employee 2									
06-Nonunion	Supervisor, T&D Line Operations	Employee 3									
06-Nonunion	Supervisor, Transmission Compliance								Average:		
06-Nonunion	Supervisor, Transmission Compliance	Employee 1				Culpeper Operations, 2015	10/01/15	Regulatory Affairs (General) - Supervisor/Manager Level			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Regulatory Affairs and Compliance - Supervisor (M1)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Regulatory Affairs and Compliance - Supervisor (M1)			
06-Nonunion	Systems Administrator Senior								Average:		
06-Nonunion	Systems Administrator Senior	Employee 1				Culpeper Technology, 2015	10/01/15	Sr Internal Business Systems Prog			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	IT Development Generalist/Multidiscipline Career (P3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	IT Development Generalist/Multidiscipline Career (P3)			
06-Nonunion	Technical Coordinator Senior - Generation								Average:		
06-Nonunion	Technical Coordinator Senior - Generation	Employee 1				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Technical Specialty/Skilled Trade Generalist/Multidiscipline - Career (P3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Technical Specialty/Skilled Trade Generalist/Multidiscipline - Career (P3)			
06-Nonunion	Technical Project Coordinator								Average:		
06-Nonunion	Technical Project Coordinator	Employee 1									
06-Nonunion	Transmission Project Leader II								Average:		
06-Nonunion	Transmission Project Leader II	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Electric Transmission and/or Distribution Project Management - Intermediate (P2)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Electric Transmission and/or Distribution Project Management - Career (P3)			
07-Nonunion	Captain								Average:		

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07-Nonunion	Captain	Employee 1				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Aviation - Pilots - Career (P3)			
		Employee 2				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Aviation - Pilots - Career (P3)			
<b>07-Nonunion</b>	<b>Daily Outage Coordinator</b>							<b>Average:</b>			
07-Nonunion	Daily Outage Coordinator	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Fossil Power Outage Management - Career (P3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Fossil Power Outage Management - Specialist (P4)			
<b>07-Nonunion</b>	<b>Engineer Senior</b>							<b>Average:</b>			
07-Nonunion	Engineer Senior	Employee 1				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Chemical Engineering - Career (P3)			
		Employee 2				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Civil Engineering - Career (P3)			
		Employee 3				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Mechanical Engineering - Career (P3)			
		Employee 4				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Electric Transmission Asset Planning and Operations Engineering - Career (P3)			
		Employee 5				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Electric Distribution Engineering - Career (P3)			
		Employee 6				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Electric Systems Construction Design Standards Engineering - Career (P3)			
		Employee 7				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Fossil Power Generation Engineering - Career (P3)			
		Employee 8									
		Employee 9									
		Employee 10									
		Employee 11									
		Employee 12									
		Employee 13									
		Employee 14									
		Employee 15									
		Employee 16									
		Employee 17									
<b>07-Nonunion</b>	<b>Engineer Senior - Lead</b>							<b>Average:</b>			
07-Nonunion	Engineer Senior - Lead	Employee 1				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Chemical Engineering - Career (P3)			
		Employee 2				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Chemical Engineering - Specialist (P4)			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Civil Engineering - Career (P3)			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Civil Engineering - Specialist (P4)			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Mechanical Engineering - Career (P3)			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Mechanical Engineering - Specialist (P4)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Electric System/Grid Planning Engineering - Specialist (P4)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Electric Transmission Asset Planning and Operations Engineering - Career (P3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Electric Transmission Asset Planning and Operations Engineering - Specialist (P4)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Electric Distribution Engineering - Career (P3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Electric Distribution Engineering - Specialist (P4)			

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						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Electric Systems Construction Design Standards Engineering - Career (P3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Electric Systems Construction Design Standards Engineering - Specialist (P4)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Fossil Power Generation Engineering - Career (P3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Fossil Power Generation Engineering - Specialist (P4)			
<b>07-Nonunion</b>	<b>Key Account Manager</b>							<b>Average:</b>			
07-Nonunion	Key Account Manager	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Key Accounts - Career (S3)			
		Employee 2				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Key Accounts - Expert (S4)			
		Employee 3									
		Employee 4									
		Employee 5									
		Employee 6									
		Employee 7									
<b>07-Nonunion</b>	<b>Land and Real Estate Manager</b>							<b>Average:</b>			
07-Nonunion	Land and Real Estate Manager	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Real Estate and Facilities Generalist/Multidiscipline - Supervisor (M1)			
<b>07-Nonunion</b>	<b>Lead Information Systems Auditor</b>							<b>Average:</b>			
07-Nonunion	Lead Information Systems Auditor	Employee 1				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	IS Audit - Specialist (P4)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	IS Audit - Specialist (P4)			
<b>07-Nonunion</b>	<b>Lead Transmission Planning Engineer</b>							<b>Average:</b>			
07-Nonunion	Lead Transmission Planning Engineer	Employee 1				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Chemical Engineering - Career (P3)			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Civil Engineering - Career (P3)			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Mechanical Engineering - Career (P3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Electric Transmission Asset Planning and Operations Engineering - Career (P3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Electric Distribution Engineering - Career (P3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Electric Systems Construction Design Standards Engineering - Career (P3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Fossil Power Generation Engineering - Career (P3)			
<b>07-Nonunion</b>	<b>Power Markets Analyst Senior</b>							<b>Average:</b>			
07-Nonunion	Power Markets Analyst Senior	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Energy Supply - Career (P3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Energy Supply - Specialist (P4)			
<b>07-Nonunion</b>	<b>Programmer Analyst / ACE Cyber Lead</b>							<b>Average:</b>			
07-Nonunion	Programmer Analyst / ACE Cyber Lead	Employee 1				Culpepper Technology, 2015	10/01/15	Svr Internal Business Systems Prog			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	IT Development Generalist/Multidiscipline Supervisor (M1)			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Business Systems Analysis - Supervisor (M1)			
<b>07-Nonunion</b>	<b>Programmer Analyst Principal</b>							<b>Average:</b>			
07-Nonunion	Programmer Analyst Principal	Employee 1				Culpepper Technology, 2015	10/01/15	Sr Internal Business Systems Prog			

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						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	IT Development Generalist/Multidiscipline Career (P3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	IT Development Generalist/Multidiscipline Career (P3)			
07-Nonunion	Project Development Leader	Employee 1				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Product Development Project/Program Management - Career (P3)	Average:		
07-Nonunion	Project Development Leader					Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Product Development Project/Program Management - Specialist (P4)	Average:		
07-Nonunion	Project Management Organization Manager	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Electric Transmission and/or Distribution Project Management - Manager (M2)			
07-Nonunion	Project Management Organization Manager					Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Electric Transmission and/or Distribution Project Management - Specialist (P4)			
07-Nonunion	Renewable Project Development Leader	Employee 1				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Product Development Project/Program Management - Career (P3)	Average:		
07-Nonunion	Renewable Project Development Leader					Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Product Development Project/Program Management - Specialist (P4)	Average:		
07-Nonunion	RTO Coordination Manager	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	IT Development Generalist/Multidiscipline Supervisor (M1)			
07-Nonunion	RTO Coordination Manager					Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	IT Development Generalist/Multidiscipline Supervisor (M1)	Average:		
07-Nonunion	Substation Cyber Lead	Employee 1				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	IT Development Generalist/Multidiscipline Supervisor (M1)	Average:		
07-Nonunion	Substation Cyber Lead					Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	IT Development Generalist/Multidiscipline Supervisor (M1)	Average:		
07-Nonunion	Superintendent, Line Operations	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	IT Development Generalist/Multidiscipline Supervisor (M1)			
07-Nonunion	Superintendent, Line Operations	Employee 2				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	IT Development Generalist/Multidiscipline Supervisor (M1)	Average:		
07-Nonunion	Supervisor, Network and Telephony	Employee 1				Culpeper Technology, 2015	10/01/15	Spvr Systems/Network Administration	Average:		
07-Nonunion	Supervisor, Network and Telephony					Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Network Control/Administration - Supervisor (M1)			
07-Nonunion	Supervisor, Network and Telephony					Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Network Control/Administration - Supervisor (M1)			
07-Nonunion	Supervisor, Network and Telephony					Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Network Control/Administration - Supervisor (M1)			
07-Nonunion	Supervisor, Relay / Electronics	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Proprietary Telecommunications Systems - Supervisor (M1)	Average:		
07-Nonunion	Supervisor, Relay / Electronics					Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Proprietary Telecommunications Systems - Supervisor (M1)	Average:		
07-Nonunion	Supervisor, Retail Accounts	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Proprietary Telecommunications Systems - Supervisor (M1)	Average:		
07-Nonunion	Supervisor, Retail Accounts					Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Proprietary Telecommunications Systems - Supervisor (M1)	Average:		
07-Nonunion	Supervisor, Retail Accounts					Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Proprietary Telecommunications Systems - Supervisor (M1)	Average:		
07-Nonunion	Supervisor, Retail Accounts					Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Proprietary Telecommunications Systems - Supervisor (M1)	Average:		

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						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Account Management Generalist/Multidiscipline - Manager (M2)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Key Accounts - Manager (M2)			
07-Nonunion	System Operations Compliance Specialist							Average:			
07-Nonunion	System Operations Compliance Specialist	Employee 1									
07-Nonunion	System Operator							Average:			
07-Nonunion	System Operator	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Energy Delivery/Distribution Generalist/Multidiscipline - Specialist (P4)			
		Employee 2				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Electric Distribution Systems Operations - Career (P3)			
		Employee 3									
		Employee 4									
		Employee 5									
		Employee 6									
		Employee 7									
		Employee 8									
		Employee 9									
07-Nonunion	Transmission Project Development Manager							Average:			
07-Nonunion	Transmission Project Development Manager	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Electric Transmission and/or Distribution Project Management - Specialist (P4)			
08-Nonunion	Accounting Systems and Control Manager							Average:			
08-Nonunion	Accounting Systems and Control Manager	Employee 1				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Audit and Financial/Business Controls Generalist/Multidiscipline - Specialist (P4)			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Audit and Financial/Business Controls Generalist/Multidiscipline - Master (P5)			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Audit and Financial/Business Controls Specialist (P4)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Accounting - Master (P5)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Audit and Financial/Business Controls Generalist/Multidiscipline - Master (P5)			
08-Nonunion	Air Quality Manager							Average:			
08-Nonunion	Air Quality Manager	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Environmental Affairs and Compliance - Supervisor (M1)			
08-Nonunion	Chief Pilot							Average:			
08-Nonunion	Chief Pilot	Employee 1				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Aviation - Pilots - Specialist (P4)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Aviation - Pilots - Specialist (P4)			
08-Nonunion	Environmental Policy Advisor							Average:			
08-Nonunion	Environmental Policy Advisor	Employee 1				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Environmental Affairs and Compliance - Intermediate (P2)			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Environmental Affairs and Compliance - Career (P3)			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Environmental Affairs and Compliance - Specialist (P4)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Environmental Affairs and Compliance - Intermediate (P2)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Environmental Affairs and Compliance - Career (P3)			

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						Towers Watson CDB Energy Services Mid-Mgmt., Prof & Support, 2015	03/01/15	Environmental Affairs and Compliance - Specialist (P4)			
08-Nonunion	<b>Fuel Strategy &amp; Sourcing Manager</b>					Towers Watson CDB Energy Services Mid-Mgmt., Prof & Support, 2015	03/01/15	Fossil Fuel Purchasing - Specialist (P4)	Average:		
08-Nonunion	Fuel Strategy & Sourcing Manager	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt., Prof & Support, 2015	03/01/15	Fossil Power Generation Project Management - Manager (M2)			
08-Nonunion	<b>Generation Reliability Manager</b>					Towers Watson CDB Energy Services Mid-Mgmt., Prof & Support, 2015	03/01/15	Fossil Power Generation Engineering - Master (P5)	Average:		
08-Nonunion	Generation Reliability Manager	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt., Prof & Support, 2015	03/01/15	Fossil Power Generation Project Management - Manager (M2)			
08-Nonunion	<b>Managing Superintendent</b>					Towers Watson CDB Energy Services Executive, 2015	03/01/15	Fossil Power Plant Manager (100 - 599 MW)	Average:		
08-Nonunion	Managing Superintendent	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt., Prof & Support, 2015	03/01/15	Fossil Power Generation Project Management - Manager (M2)			
08-Nonunion	<b>Managing Superintendent - LEC and Production Planning</b>					Towers Watson CDB Energy Services Executive, 2015	03/01/15	Fossil Power Plant Manager (100 - 599 MW)	Average:		
08-Nonunion	Managing Superintendent - LEC and Production Planning	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt., Prof & Support, 2015	03/01/15	Fossil Power Generation Project Management - Manager (M2)			
08-Nonunion	<b>Power Systems Coordinator</b>								Average:		
08-Nonunion	Power Systems Coordinator	Employee 1									
08-Nonunion	<b>Principal Engineer</b>								Average:		
08-Nonunion	Principal Engineer	Employee 1				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Chemical Engineering - Specialist (P4)			
		Employee 2				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Civil Engineering - Specialist (P4)			
		Employee 3				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Mechanical Engineering - Specialist (P4)			
						Towers Watson CDB Energy Services Mid-Mgmt., Prof & Support, 2015	03/01/15	Electric System/Grid Planning Engineering - Specialist (P4)			
						Towers Watson CDB Energy Services Mid-Mgmt., Prof & Support, 2015	03/01/15	Electric Transmission Asset Planning and Operations Engineering - Specialist (P4)			
						Towers Watson CDB Energy Services Mid-Mgmt., Prof & Support, 2015	03/01/15	Electric Distribution Engineering - Specialist (P4)			
						Towers Watson CDB Energy Services Mid-Mgmt., Prof & Support, 2015	03/01/15	Electric Systems Construction Design Standards Engineering - Specialist (P4)			
						Towers Watson CDB Energy Services Mid-Mgmt., Prof & Support, 2015	03/01/15	Fossil Power Generation Engineering - Specialist (P4)			
08-Nonunion	<b>Project Leader</b>								Average:		
08-Nonunion	Project Leader	Employee 1				Culpepper Technology, 2015	10/01/15	Spr Internal Business Systems Prog			
	Project Leader					Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	IT Development Generalist/Multidiscipline Supervisor (M1)			
08-Nonunion	<b>Risk Manager, ALLETE</b>								Average:		
08-Nonunion	Risk Manager, ALLETE	Employee 1				Culpepper Operations, 2015	10/01/15	Adv Risk Mgr			
						Culpepper Operations, 2015	10/01/15	Risk Management - Advisory Level			
						Culpepper Operations, 2015	10/01/15	Sr Mgr Risk Mgmt			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Risk Management Generalist/Multidiscipline - Manager (M2)			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Risk Management Generalist/Multidiscipline - Specialist (P4)			
08-Nonunion	<b>Shift Supervisor, System Operations</b>								Average:		
						Towers Watson CDB Energy Services Mid-Mgmt., Prof & Support, 2015	03/01/15	Risk Management Generalist/Multidiscipline - Manager (M2)			

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08-Nonunion	Shift Supervisor, System Operations	Employee 1									
		Employee 2									
		Employee 3									
		Employee 4									
		Employee 5									
		Employee 6									
		Employee 7									
<b>08-Nonunion</b>	<b>Short Term Energy Markets Supervisor</b>								<b>Average:</b>		
08-Nonunion	Short Term Energy Markets Supervisor	Employee 1			Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Energy Trading Generalist/Multidiscipline Career (P3)				
					Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Energy Trading Generalist/Multidiscipline Specialist (P4)				
<b>08-Nonunion</b>	<b>Supervising Engineer</b>								<b>Average:</b>		
08-Nonunion	Supervising Engineer	Employee 1			Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Chemical Engineering - Specialist (P4)				
		Employee 2			Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Mechanical Engineering - Specialist (P4)				
		Employee 3			Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Electric System/Grid Planning Engineering - Master (P5)				
		Employee 4			Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Electric Transmission Asset Planning and Operations Engineering - Master (P5)				
		Employee 5			Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Fossil Power Generation Engineering - Master (P5)				
		Employee 6									
		Employee 7									
		Employee 8									
		Employee 9									
<b>08-Nonunion</b>	<b>Supervisor, Applications</b>								<b>Average:</b>		
08-Nonunion	Supervisor, Applications	Employee 1			Culpeper Technology, 2015	10/01/15	Spr Internal Business Systems Prog				
		Employee 2			Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	IT Development Generalist/Multidiscipline Supervisor (M1)				
		Employee 3									
		Employee 4									
<b>08-Nonunion</b>	<b>Supervisor, Customer Service</b>								<b>Average:</b>		
08-Nonunion	Supervisor, Customer Service	Employee 1			Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Energy Delivery/Distribution Generalist/Multidiscipline - Supervisor (M1)				
<b>08-Nonunion</b>	<b>Supervisor, Meter Department</b>								<b>Average:</b>		
08-Nonunion	Supervisor, Meter Department	Employee 1			Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Distribution Meter Services - Electric Meter Services - Supervisor (M1)				
<b>08-Nonunion</b>	<b>Supervisor, System Operations</b>								<b>Average:</b>		
08-Nonunion	Supervisor, System Operations	Employee 1			Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Electric Transmission System Operations Reliability - Supervisor (M1)				
<b>08-Nonunion</b>	<b>Supervisor, Systems Administration</b>								<b>Average:</b>		
08-Nonunion	Supervisor, Systems Administration	Employee 1			Culpeper Technology, 2015	10/01/15	Spr Internal Business Systems Prog				
		Employee 2			Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	IT Development Generalist/Multidiscipline Supervisor (M1)				
<b>08-Nonunion</b>	<b>Trainer, System Operations</b>								<b>Average:</b>		
08-Nonunion	Trainer, System Operations	Employee 1									
<b>08-Nonunion</b>	<b>Transmission Compliance &amp; Training Manager</b>								<b>Average:</b>		



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08-Nonunion	Transmission Compliance & Training Manager	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Regulatory Affairs and Compliance - Manager (M2)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Electric Transmission Operations Generalist/Multidiscipline - Manager (M2)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Transmission Operations Compliance - Manager (M2)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Electric System/Grid and Bulk Power Training - Manager (M2)			
<b>08-Nonunion</b>	<b>Water Quality &amp; Waste Management Manager</b>							<b>Average:</b>			
08-Nonunion	Water Quality & Waste Management Manager	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Environmental Affairs and Compliance - Supervisor (M1)			
<b>SA-Management</b>	<b>Manager - ALLETE Security</b>							<b>Average:</b>			
SA-Management	Manager - ALLETE Security	Employee 1				Culpeper Operations, 2015	10/01/15	Facilities Security - Manager/Senior Manager Level			
						Culpeper Operations, 2015	10/01/15	Sr Mgr Facilities Security			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Security Generalist/Multidiscipline - Manager (M2)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Security - Manager (M2)			
<b>SA-Management</b>	<b>Manager - Safety &amp; Industrial Hygiene</b>							<b>Average:</b>			
SA-Management	Manager - Safety & Industrial Hygiene	Employee 1				Culpeper Operations, 2015	10/01/15	Mgr Occupational Health & Safety			
						Culpeper Operations, 2015	10/01/15	Sr Mgr Occupational Health & Safety			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Health and Safety - Manager (M2)			
<b>SA-Management</b>	<b>Manager - Transmission &amp; Distribution Support Services</b>							<b>Average:</b>			
SA-Management	Manager - Transmission & Distribution Support Services	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Vehicle Fleet Management - Manager (M2)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Business Systems Analysis - Manager (M2)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Materials Management - Manager (M2)			
<b>SB-Management</b>	<b>Manager - Corporate Communications</b>							<b>Average:</b>			
SB-Management	Manager - Corporate Communications	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Public Relations - Manager (M2)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Corporate Affairs/Communications - Manager (M2)			
<b>SB-Management</b>	<b>Manager - Customer Solutions</b>							<b>Average:</b>			
SB-Management	Manager - Customer Solutions	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	High Volume Customer Billing - Manager (M2)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Energy Efficiency/Conservation - Manager (M2)			
<b>SB-Management</b>	<b>Manager - Energy Pricing &amp; Billing</b>							<b>Average:</b>			
SB-Management	Manager - Energy Pricing & Billing	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Energy Trading Operations/Support - Manager (M2)			
<b>SB-Management</b>	<b>Manager - Energy Supply</b>							<b>Average:</b>			
SB-Management	Manager - Energy Supply	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Energy Trading Generalist/Multidiscipline Manager (M2)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Energy Trading Operations/Support - Manager (M2)			
<b>SB-Management</b>	<b>Manager - Fuels Business Operations</b>							<b>Average:</b>			
SB-Management	Manager - Fuels Business Operations	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Fossil Fuel Purchasing - Manager (M2)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Fossil Fuel Purchasing - Manager (M2)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Fuel Yard - Manager (M2)			

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SB-Management	Manager - Procurement and Vegetation Management	Employee 1				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Purchasing Generalist/Multidiscipline - Manager (M2)	Average:		
SB-Management	Manager - Regional Accounts	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Purchasing Generalist/Multidiscipline - Manager (M2)	Average:		
SC-Management	Manager - Applications	Employee 1				Culpepper Technology, 2015	10/01/15	Mgr Internal Business Systems Prog	Average:		
SC-Management	Manager - Environmental & Land Management	Employee 1				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	IT Development Generalist/Multidiscipline Manager (M2)	Average:		
SC-Management	Manager - Engineering	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	IT Development Generalist/Multidiscipline Manager (M2)	Average:		
SC-Management	Manager - Engineering	Employee 2				Culpepper Technology, 2014	09/01/14	Mgr Electrical/Mechanical Engineering (Roll-up)	Average:		
SC-Management	Manager - Environmental & Land Management	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Engineering - Manager (M2)	Average:		
SC-Management	Manager - Financial Planning and Analysis	Employee 1				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Environmental Affairs and Compliance - Manager (M2)	Average:		
SC-Management	Manager - Financial Planning and Analysis	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Environmental Affairs and Compliance - Manager (M2)	Average:		
SC-Management	Manager - HR Systems and Operational Excellence	Employee 1				Western Mgmt Utilities, 2013	01/01/13	MANAGER OF ENVIRONMENTAL AFFAIRS	Average:		
SC-Management	Manager - HR Systems and Operational Excellence	Employee 1				Culpepper Operations, 2015	10/01/15	Sr Mgr Finance	Average:		
SC-Management	Manager - HR Systems and Operational Excellence	Employee 1				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Financial Analysis - Manager (M2)	Average:		
SC-Management	Manager - HR Systems and Operational Excellence	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Financial Analysis - Manager (M2)	Average:		
SC-Management	Manager - IT Infrastructure	Employee 1				Culpepper Operations, 2015	10/01/15	Sr Mgr of Payroll	Average:		
SC-Management	Manager - IT Infrastructure	Employee 1				Culpepper Operations, 2015	10/01/15	Sr Mgr HRIS	Average:		
SC-Management	Manager - IT Infrastructure	Employee 1				Culpepper Technology, 2015	10/01/15	Sr Mgr Internal Business Systems Analysis	Average:		
SC-Management	Manager - IT Security & Compliance	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Human Resources Information Systems (HRIS) - Manager (M2)	Average:		
SC-Management	Manager - IT Security & Compliance	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Business Systems Analysis - Manager (M2)	Average:		
SC-Management	Manager - IT Security & Compliance	Employee 1				Culpepper Technology, 2015	10/01/15	Mgr Internal Business Systems Prog	Average:		
SC-Management	Manager - IT Security & Compliance	Employee 1				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	IT Development Generalist/Multidiscipline Manager (M2)	Average:		
SC-Management	Manager - IT Security & Compliance	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	IT Development Generalist/Multidiscipline Manager (M2)	Average:		
SC-Management	Manager - IT Security & Compliance	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	IT Development Generalist/Multidiscipline Manager (M2)	Average:		

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SC-Management	Manager - Renewable Business Operations								Average:		
SC-Management	Manager - Renewable Business Operations	Employee 1				Towers Watson CDB Energy Services Executive, 2015	03/01/15	Fossil Power Plant Manager (100 - 599 MW)			
		Employee 2				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Renewable/Alternative Power Generation Generalist/Multidiscipline - Manager (M2)			
SC-Management	Manager - Safety and Operational Excellence								Average:		
SC-Management	Manager - Safety and Operational Excellence	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Business Operations Analysis - Manager (M2)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Safety - Manager (M2)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Environmental Health and Safety - Manager (M2)			
SC-Management	Manager - Taxes								Average:		
SC-Management	Manager - Taxes	Employee 1				Towers Watson CDB Energy Services Executive Regression (Allete), 2015	03/01/15	Tax Executive (Second Level)			
						Towers Watson CDB Energy Services Support, 2015	03/01/15	Tax Reporting and Compliance - Manager (M2)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Tax Reporting and Compliance - Manager (M2)			
SC-Management	Manager - Technical Developments								Average:		
SC-Management	Manager - Technical Developments	Employee 1				Culpepper Technology, 2015	10/01/15	Technical Project Management (General) Advisory Level			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Presales Technical Support/Systems Engineering - Manager (M2)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Technical Specialty/Skilled Trade Generalist/Multidiscipline - Manager (M2)			
SC-Management	Manager - Tech Systems								Average:		
SC-Management	Manager - Tech Systems	Employee 1				Culpepper Technology, 2014	09/01/14	Mgr Electrical/Mechanical Engineering (Roll-up)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Electric Transmission and/or Distribution Technical Specialty - Manager (M2)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Electric Distribution/Substation Equipment Testing/Repair - Manager (M2)			
SC-Management	Manager - Thermal Business Operations								Average:		
SC-Management	Manager - Thermal Business Operations	Employee 1				Towers Watson CDB Energy Services Executive, 2015	03/01/15	Fossil Power Plant Manager (100 - 599 MW)			
		Employee 2				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Fossil Power Generation Generalist/Multidiscipline - Manager (M2)			
SC-Management	Manager - Transmission Services								Average:		
SC-Management	Manager - Transmission Services	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Regulatory Compliance - Technical Rules and Standards - Manager (M2)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Electric Transmission Operations Generalist/Multidiscipline - Manager (M2)			
SC-Management	Manager, Business Development								Average:		
SC-Management	Manager, Business Development	Employee 1				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Mergers and Acquisitions - Master (P5)			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Corporate/Financial Planning - Senior Manager (M3)			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Corporate/Financial Planning - Specialist (P4)			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Corporate/Financial Planning - Master (P5)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Corporate/Financial Planning - Specialist (P4)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Corporate/Financial Planning - Master (P5)			

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SD-Management	Attorney III	Employee 1				Culpepper Operations, 2015	10/01/15	Sr Staff Attorney	Average:		
SD-Management	Attorney III					Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Legal Generalist/Multidiscipline - Intermediate (P2)			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Legal Generalist/Multidiscipline - Career (P3)			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Regulatory Compliance Law - Career (P3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Legal Generalist/Multidiscipline - Intermediate (P2)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Legal Generalist/Multidiscipline - Career (P3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Regulatory Compliance Law - Career (P3)			
SD-Management	Director - Accounting					CompData Utilities - National, 2014	01/01/14	Accounting Director	Average:		
SD-Management	Director - Accounting	Employee 1				Culpepper Operations, 2015	10/01/15	Dir Accounting			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	General Accounting - Group Manager (M4)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	General Accounting - Group Manager (M4)			
SD-Management	Director - Compensation and Benefits								Average:		
SD-Management	Director - Compensation and Benefits	Employee 1				Culpepper Operations, 2015	10/01/15	Dir Compensation			
						Culpepper Operations, 2015	10/01/15	Dir Compensation & Benefits			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Compensation - Executive Compensation - Senior Manager (M3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Compensation and Benefits Generalist/Multidiscipline - Senior Manager (M3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Compensation Generalist/Multidiscipline - Senior Manager (M3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Benefits - Senior Manager (M3)			
SD-Management	Director - Distribution Operations								Average:		
SD-Management	Director - Distribution Operations	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Electric Distribution Engineering - Senior Manager (M3)			
SD-Management	Director - Employee/Labor Relations & Talent Acquisition								Average:		
SD-Management	Director - Employee/Labor Relations & Talent Acquisition	Employee 1				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Employee/Labor Relations Generalist/Multidiscipline - Senior Manager (M3)			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Labor Relations - Senior Manager (M3)			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Recruitment Generalist/Multidiscipline - Senior Manager (M3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Labor Relations - Senior Manager (M3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Recruitment Generalist/Multidiscipline - Senior Manager (M3)			
SD-Management	Director - Fuel Strategy & Sourcing								Average:		
SD-Management	Director - Fuel Strategy & Sourcing	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Fossil Fuel Purchasing - Senior Manager (M3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Gas Supply - Senior Manager (M3)			
SD-Management	Director - Investor Relations & Treasury								Average:		
SD-Management	Director - Investor Relations & Treasury	Employee 1				Culpepper Operations, 2015	10/01/15	Dir Treasury			
						Culpepper Operations, 2015	10/01/15	Dir Investor Relations			

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						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Investor Relations - Senior Manager (M3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Treasury Operations - Senior Manager (M3)			
<b>SD-Management</b>	<b>Director - Power Supply</b>							Average:			
SD-Management	Director - Power Supply	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Energy Efficiency/Conservation - Senior Manager (M3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Energy Supply Generalist/Multidiscipline - Senior Manager (M3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Energy Supply - Senior Manager (M3)			
						Western Mgmt Utilities, 2013	01/01/13	DIRECTOR OF POWER SUPPLY PLANNING			
<b>SD-Management</b>	<b>Director - Project Development and Reporting</b>							Average:			
SD-Management	Director - Project Development and Reporting	Employee 1				Culpeper Operations, 2015	10/01/15	Business Development - Management - Director Levels (8-9) (Sub-Function Roll-up)			
						Aon Hewitt Renewable Energy, 2015	05/01/15	Director, Engineering & Construction			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Product Development - Senior Manager (M3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Project/Program Management - Senior Manager (M3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Major Construction Engineering Generalist/Multidiscipline - Senior Manager (M3)			
<b>SD-Management</b>	<b>Director - Rates</b>							Average:			
SD-Management	Director - Rates	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Rates - Senior Manager (M3)			
<b>SD-Management</b>	<b>Director - Regional Development</b>							Average:			
SD-Management	Director - Regional Development	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Economic Development - Senior Manager (M3)			
<b>SD-Management</b>	<b>Director - Risk</b>							Average:			
SD-Management	Director - Risk	Employee 1				Culpeper Operations, 2015	10/01/15	Sr Mgr Risk Mgmt			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Risk Management Generalist/Multidiscipline - Senior Manager (M3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Risk Management Generalist/Multidiscipline - Senior Manager (M3)			
<b>SD-Management</b>	<b>Director - State Legislative Affairs</b>							Average:			
SD-Management	Director - State Legislative Affairs	Employee 1				CompData Utilities - National, 2014	01/01/14	Regulatory & Government Affairs Director			
						Culpeper Operations, 2015	10/01/15	Dir Government Affairs/Lobbying			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Government Relations - Senior Manager (M3)			
<b>SD-Management</b>	<b>Director - Strategic Accounts</b>							Average:			
SD-Management	Director - Strategic Accounts	Employee 1				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Engineering Generalist/Multidiscipline - Senior Manager (M3)			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Account Management - Senior Manager (M3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Engineering Generalist/Multidiscipline - Senior Manager (M3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Account Management Generalist/Multidiscipline - Senior Manager (M3)			
<b>SD-Management</b>	<b>Director - System Operations &amp; Performance</b>							Average:			
SD-Management	Director - System Operations & Performance					Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Account Management - Senior Manager (M3)			

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Grade	Job Title	Employee	Employee Base Salary	Employee Total Annual Cash Comp	Employee Total Direct Compensation	Survey Report Title	Survey Effective Date	Survey Job Title	Market Base Salary 50th (Median)	Market Total Cash 50th (Median)	Market Total Direct 50th (Median)
SD-Management	Director - System Operations & Performance	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Electric Transmission Asset Planning and Operations Engineering - Senior Manager (M3)			
<b>SD-Management</b>	<b>General Manager - MP Hydro/Biomass Renewable Operations</b>							Electric Transmission System Operations Reliability - Senior Manager (M3)	<b>Average:</b>		
SD-Management	General Manager - MP Hydro/Biomass Renewable Operations	Employee 1				Towers Watson CDB Energy Services Executive, 2015	03/01/15	Fossil Power Multi-Plant Manager (200 - 1499 MW)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Renewable/Alternative Power Generation Generalist/Multidiscipline - Manager (M2)			
<b>SD-Management</b>	<b>General Manager - Production Planning</b>								<b>Average:</b>		
SD-Management	General Manager - Production Planning	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Fossil Power Generation Project Management - Senior Manager (M3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Fossil Power Generation Generalist/Multidiscipline - Senior Manager (M3)			
<b>SD-Management</b>	<b>General Manager - Thermal Operations</b>								<b>Average:</b>		
SD-Management	General Manager - Thermal Operations	Employee 1				Towers Watson CDB Energy Services Executive, 2015	03/01/15	Fossil Power Multi-Plant Manager (200 - 1499 MW)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Fossil Power Generation Generalist/Multidiscipline - Senior Manager (M3)			
<b>SD-Management</b>	<b>General Manager - Wind Operations</b>								<b>Average:</b>		
SD-Management	General Manager - Wind Operations	Employee 1				Aon Hewitt Renewable Energy, 2015	05/01/15	Director, Asset Management			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Renewable/Alternative Power Generation Generalist/Multidiscipline - Manager (M2)			
<b>SE-Management</b>	<b>Attorney Senior</b>								<b>Average:</b>		
SE-Management	Attorney Senior	Employee 1				ALM Law Department, 2014	03/01/14	Senior Attorney			
		Employee 2				Culpeper Operations, 2015	10/01/15	Sr Staff Attorney			
		Employee 3				Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Legal - Specialist (P4)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Legal - Specialist (P4)			
<b>SE-Management</b>	<b>Director - Customer Service &amp; Compliance</b>								<b>Average:</b>		
SE-Management	Director - Customer Service & Compliance	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Customer Service - Senior Manager (M3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Energy Efficiency/Conservation - Senior Manager (M3)			
<b>SE-Management</b>	<b>Director - Energy Policy and Regulation</b>								<b>Average:</b>		
SE-Management	Director - Energy Policy and Regulation	Employee 1				Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Regulatory Affairs and Compliance - Senior Manager (M3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Regulatory Affairs and Compliance - Group Manager (M4)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Rates - Group Manager (M4)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Energy Marketing - Senior Manager (M3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Energy Trading Operations/Support Generalist/Multidiscipline - Senior Manager (M3)			
<b>SE-Management</b>	<b>Director - Information Technology Solutions</b>								<b>Average:</b>		

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Grade	Job Title	Employee	Employee Base Salary	Employee Total Annual Cash Comp	Employee Total Direct Compensation	Survey Report Title	Survey Effective Date	Survey Job Title	Market Base Salary 50th (Median)	Market Total Cash 50th (Median)	Market Total Direct 50th (Median)
SE-Management	Director - Information Technology Solutions	Employee 1				Culpepper Technology, 2015	10/01/15	Dir Information Systems			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	Information Technology Project Management - Senior Manager (M3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Information Technology Project Management - Senior Manager (M3)			
<b>SE-Management</b>	<b>Director - Internal Audit</b>							<b>Average:</b>			
SE-Management	Director - Internal Audit	Employee 1				Culpepper Operations, 2015	10/01/15	Dir Internal Auditing			
						Towers Watson CDB Mid-Mgmt, Prof & Support, 2015	03/01/15	General Audit - Senior Manager (M3)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	General Audit - Senior Manager (M3)			
<b>SE-Management</b>	<b>Director - Support Services</b>							<b>Average:</b>			
SE-Management	Director - Support Services	Employee 1				Culpepper Operations, 2015	10/01/15	Dir Facilities			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Security Generalist/Multidiscipline - Group Manager (M4)			
						Towers Watson CDB Energy Services Mid-Mgmt, Prof & Support, 2015	03/01/15	Purchasing Generalist/Multidiscipline - Group Manager (M4)			
<b>SF-Management</b>	<b>Director - Government Affairs</b>							<b>Average:</b>			
SF-Management	Director - Government Affairs	Employee 1				Culpepper Operations, 2015	03/01/15	Dir Government Affairs/Lobbying			
						Towers Watson Energy Services 2015	03/01/15	Government Relations - Group Manager (M4)			
						Towers Watson Energy Services 2015	03/01/15	Government Relations - Group Manager (M4)			
<b>SG-Management</b>	<b>ALLETE Treasurer</b>							<b>Average:</b>			
SG-Management	ALLETE Treasurer	Employee 1				Towers Watson Energy Exec, 2015	03/01/15	Treasurer			
<b>SG-Management</b>	<b>Associate General Counsel</b>							<b>Average:</b>			
SG-Management	Associate General Counsel	Employee 1				ALM Law Department, 2014	03/01/14	Managing Attorney			
						Towers Watson CDB Energy Services Executive, 2015	03/01/15	Associate General Counsel			
						Towers Watson CDB Energy Services Executive Regression (Allete), 2015	03/01/15	Deputy General Counsel			
<b>SG-Management</b>	<b>Vice President - Marketing &amp; Corporate Communications</b>							<b>Average:</b>			
SG-Management	Vice President - Marketing & Corporate Communications	Employee 1				Towers Watson CDB Energy Services Executive, 2015	03/01/15	Top Public Relations and Internal Communications Executive			
<b>SG-Management</b>	<b>Vice President - MP Regulatory &amp; Legislative Affairs</b>							<b>Average:</b>			
SG-Management	Vice President - MP Regulatory & Legislative Affairs	Employee 1				Towers Watson CDB Energy Services Executive, 2015	03/01/15	Top Regulatory Affairs & Compliance Executive			
						Towers Watson CDB Energy Services Executive Regression (Allete), 2015	03/01/15	Top Government Affairs Executive			
<b>SG-Management</b>	<b>Vice President - Transmission &amp; Distribution</b>							<b>Average:</b>			
SG-Management	Vice President - Transmission & Distribution	Employee 1				Towers Watson CDB Energy Services Executive, 2015	03/01/15	Top Transmission and Distribution Systems Executive (Combined Function)			
<b>SH-Management</b>	<b>ALLETE Controller</b>							<b>Average:</b>			
SH-Management	ALLETE Controller	Employee 1				Towers Watson Energy Exec, 2015	03/01/15	Financial Controller			
<b>SH-Management</b>	<b>Sr VP Energy-Centric Businesses &amp; ALLETE Chief Risk Officer.</b>							<b>Average:</b>			
SH-Management	Sr VP Energy-Centric Businesses & ALLETE Chief Risk Officer.	Employee 1				Towers Watson Energy Exec, 2015	03/01/15	Single Profit Center Head (NonReg)			
						Peer Company Proxy Comparison		Average of Rank #4 & #5			
<b>SH-Management</b>	<b>Chief Operating Officer - MP</b>							<b>Average:</b>			
SH-Management	Chief Operating Officer - MP	Employee 1				Towers Watson Energy Exec, 2015	03/01/15	Top Power Generation & Delivery			
						Peer Company Proxy Comparison		Average of Rank #4 & #5			





**Summary of Minnesota Power Employee Benefit Costs (Total Company)**

	2013	2014	2015	2016	2017
	Actual	Actual	Actual	Forecast	Budget
Defined Benefit - Pension	17,167,858	10,273,090	11,971,763	4,301,014	6,610,094
Other Post Employment Benefits OPEB (medical, dental and life)	(436,270)	(1,698,218)	(1,978,840)	(2,373,716)	(709,271)
Retirement Savings and Stock Ownership Plan	5,757,185	5,995,128	6,179,479	6,987,924	7,352,588
Medical	6,740,856	6,997,196	7,227,553	7,811,927	8,371,765
Dental	353,255	393,607	350,403	461,022	470,692
Life insurance	25,806	35,966	107,568	234,534	228,300
Flexible Compensation Plan	401,033	474,291	437,647	1,019,250	989,300
Employee Tuition Reimbursement	72,257	91,215	78,874	150,242	151,439
Employee Resource Program	29,702	33,996	31,979	20,385	20,547
Long-term Disability Plan	(64,830)	367,078	572,994	320,223	362,133
Service Awards	38,141	39,584	44,755	33,691	25,823
Retirement Awards	11,194	20,478	22,781	20,378	20,110
Memorials	2,964	2,214	2,008	2,925	2,887
Severance	15,891	3,813	346,568	500,000	500,000
Annual Incentive Compensation	3,385,054	3,766,182	3,520,079	2,941,661	3,523,928
Long-term Incentive Compensation	2,030,309	1,914,715	2,115,674	2,115,671	2,260,827
Deferred Compensation	2,350,495	1,759,015	1,196,227	2,019,431	1,759,725
SERP - Retirement	1,618,584	1,535,136	1,769,856	1,241,389	1,507,220
SERP - Annual Restoration Plan	164,650	217,393	200,413	199,511	195,973
Other Incentive Compensation					
High Performance Awards	302,938	326,651	333,470	285,597	400,000
Spot bonuses	151,983	89,235	177,796	243,403	69,638

Request capped at 20%

Not seeking recovery in this rate proceeding

Not seeking recovery in this rate proceeding

Not seeking recovery in this rate proceeding

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WillisTowersWatson BENVAL Results  
Group A

Compared to Small Utility Companies (revenue range up to \$1,300 million)

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**Group B**

**Compared to Mid-size Utility Companies (revenue range \$1,301 million - \$5,000 million)**

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**Group C**

**Compared to Large Utility Companies (revenue range \$5,001 million and over)**

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