

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION
Complainant,

v.

NORTHWEST NATURAL GAS
COMPANY,

Respondent.

DOCKET UG-18____

NORTHWEST NATURAL GAS COMPANY

Direct Testimony of Melinda B. Rogers

COMPENSATION & BENEFITS

Exh. MBR-1T

December 31, 2018

DIRECT TESTIMONY OF MELINDA B. ROGERS

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1 **I. INTRODUCTION AND SUMMARY**

2 **Q. Please state your name and position at Northwest Natural Gas Company (“NW**
3 **Natural” or “the Company”).**

4 A. My name is Melinda B. Rogers. My title is Vice President, Chief Human Resources
5 and Diversity Officer. I am responsible for overseeing various administrative functions
6 at NW Natural, including Human Resources, Diversity, Equity and Inclusion, Safety,
7 Labor Relations, and Payroll.

8 **Q. Please describe your education and employment background.**

9 A. I received a Bachelor of Business Administration from Bryant University in 1987.
10 Prior to NW Natural, I was employed by the Atkinson Graduate School at Willamette
11 for three years as Director of Executive Education. Before joining Willamette, I served
12 as Vice President of Enterprise Learning and the Vice President of Human Resources
13 for four years at Knowledge Universe in Portland. I was employed in other senior
14 human resource roles and management positions at Qualcomm and Hewlett Packard
15 for 14 years prior to joining Knowledge Universe. I joined NW Natural in September
16 of 2015 and have been an officer for the Company since August of 2018.

17 **Q. Please summarize your testimony.**

18 A. In my testimony, I:

- 19 • Describe the Company’s compensation practices, which result in total
20 compensation that is at the market median for comparable companies;
- 21 • Describe the employee benefit program offered by NW Natural,
22 demonstrate that it is aligned with the market, and that the Company has
23 carefully managed these benefits to ensure reasonable costs; and

- 1 • Describe the overall level of compensation and benefits costs included in
2 the Company’s requested revenue requirement for the October 2017
3 through September 2018 test year (“Test Year”).

4 **II. NW NATURAL’S COMPENSATION PHILOSOPHY**

5 **Q. What is NW Natural’s approach to determining the compensation it provides to**
6 **its employees?**

7 A. NW Natural’s approach is to provide a level of total compensation that is necessary to
8 attract, motivate, and retain qualified employees needed to run a safe and reliable
9 natural gas delivery business, with good customer service and at a cost that is
10 reasonable. In order to do this, we determine and provide a competitive total
11 compensation package for the employees that we need to hire and retain.

12 **Q. Please explain what you mean by “competitive total compensation.”**

13 A. Total compensation is the combination of base pay, merit-based incentive payments (or
14 “pay-at-risk”), medical benefits, and retirement benefits. Total compensation is
15 competitive when its total value is at the median level for total compensation offered
16 in the marketplace for comparable jobs. It is through offering a competitive total
17 compensation package that NW Natural is able to compete in the job market to attract,
18 hire and retain the employees it requires to run a safe, reliable, customer service-
19 focused gas utility.

20 **Q. How does NW Natural determine that its total compensation is at the median**
21 **level?**

1 A. As I will explain in my testimony, the Company performs research to ensure that each
2 aspect of its compensation is at the median level and is therefore competitive with the
3 compensation offered by its competitors for labor, for comparable jobs.

4 **Q. Are there established practices that allow you to be confident that you are offering
5 a competitive total compensation, and not more?**

6 A. Yes. There are well-established methodologies that we employ in order to ensure that
7 we offer competitive compensation, based on comparable jobs. I will describe those in
8 more detail in my testimony.

9 **III. BASE PAY**

10 **Q. You mentioned that “base pay” is a major component of offering competitive total
11 compensation. How are you defining base pay?**

12 A. Base pay is the guaranteed financial compensation provided to employees for the work
13 performed. It is delivered on either an hourly or salaried basis. Base pay excludes the
14 other important components of compensation (*e.g.*, pay-at-risk) that are not guaranteed
15 and are not paid on a regular interval but are nevertheless a critical component of
16 offering competitive compensation to attract qualified employees.

17 **Q. How does the Company determine its employees’ base pay?**

18 A. NW Natural purchases and regularly analyzes comprehensive survey data to ensure
19 that its base pay is aligned with the median of the market for comparable jobs with
20 other companies that would typically compete with NW Natural for employee talent.
21 NW Natural’s most recent analysis, as completed by the Company in 2017, is attached
22 as confidential Exh. MBR-2C. The analysis demonstrates that NW Natural’s base pay
23 midpoints for non-bargaining unit (“NBU”) jobs are at the median of comparable

1 companies. This well-established process confirms that NW Natural is offering an
2 appropriate level of base pay to its employees as a component of competitive total
3 compensation.

4 For bargaining unit (“BU”) employees, total compensation—including base
5 pay—is determined through a negotiated process. The Company and the union have
6 jointly agreed to utilize selected market survey data sources and union contracts,
7 primarily of northwest gas utility companies, as the points of comparison for setting
8 BU wage steps. Using the agreed-upon sources of competitive pay data, the average is
9 used to determine pay grades. Pay increase trend data and union contracts are consulted
10 when negotiating annual wage increases throughout the term of the contract. As with
11 any labor negotiations, trade-offs are negotiated for other terms and conditions in the
12 contract.

13 **Q. How does NW Natural determine competitive compensation for Company**
14 **officers?**

15 A. As with other employees, NW Natural uses competitive compensation data to
16 determine compensation for Company officers. However, in the case of officers,
17 competitive compensation data is collected and analyzed by an independent
18 compensation consultant, Pay Governance, using peer company and survey data. Pay
19 Governance’s analysis, which is attached as Exh. MBR-3, demonstrates that the
20 Company’s compensation for officers is within the market competitive range of peer
21 and survey data.

22 **Q. What is the cost of utility employees’ base pay for the Test Year, as included in**
23 **the Company’s requested revenue requirement?**

1 A. Table 1 below provides the cost of base pay for the Test Year. This number includes
2 only the cost for gas utility employees of NW Natural, and represents the Washington
3 allocated base pay for 1,150.6 full-time equivalents (“FTEs”) employed by the end of
4 the Test Year.

5 **Table 1**
6 Utility Employee Total Base Pay (Wages & Salaries) (\$000)

Type of Utility Employee	Cost of Base Pay
Bargaining Unit (BU) Employees	\$5,032
NBU Employees	\$5,668
Officers	\$369
Total	\$11,070

7
8 **Q. What adjustments were made to base pay for the Test Year, to develop the wages**
9 **included in the revenue requirement requested in this case?**

10 A. For NBU employees, we adjusted Test Year base pay to account for the wage increase
11 planned for March 1, 2019. This 3.25 percent wage increase has been approved by our
12 officer team and is therefore known and measurable. The Company also assumes an
13 additional 0.75 percent for promotions that have historically occurred throughout the
14 year. For BU employees, the Company included pro forma adjustments to Test Year
15 costs reflecting contracted-for base pay increases negotiated with those employees to
16 occur in December 2018 and the expected increase to occur in December 2019. The
17 current BU contract, also called the Joint Accord, is attached as Exh. MBR-4. The
18 current contract uses a wage increase formula that provides an increase of 3 percent for
19 each remaining year of the current agreement.¹ We also adjusted BU base pay by 3

¹ There is also a CPI adjuster that applies only if CPI exceeds 4 percent; however, only the 3 percent was applied to the Test Year calculations given the low level of growth in the CPI.

1 percent for the expected increase in December 2019, which will be set in 2019 when
2 the collective bargaining agreement is renegotiated.

3 **IV. PAY-AT-RISK**

4 **Q. In describing competitive total compensation, you stated that “pay-at-risk” is an**
5 **important component. Please define what you mean by this term.**

6 A. Pay-at-risk is compensation made to employees only if certain performance goals are
7 met within a defined timeframe. Pay-at-risk is not guaranteed for employees, and is
8 intended to foster high performance. It represents an essential part of competitive total
9 compensation, as it is necessary in order for NW Natural to compete in the job market
10 to attract and retain the employees that it requires to run its utility business.
11 Importantly, the inclusion of the pay-at-risk component does not result in above-market
12 median compensation. Rather, as explained above, pay-at-risk is a component of total
13 compensation, which is targeted to align with market median compensation.

14 **Q. Please describe the pay-at-risk that NW Natural provides.**

15 A. NW Natural provides pay-at-risk as a proportion of competitive total compensation that
16 is in line with industry practice. Pay-at-risk is offered through a few different programs
17 depending on job classification. The Company offers a “Goals Incentive Program” to
18 NBU non-officer employees. This program recognizes and rewards employees who
19 have demonstrated strong individual performance, and rewards the performers for the
20 plan year who achieve or exceed their annual performance objectives.

21 The Company also offers a “Key Goals Program” to BU employees. This
22 program links employee total compensation to the achievement of overall Company
23 goals and clarifies for employees how their job and work group contributes to the

1 Company's success. The program has two components: one related to operating goals,
2 and one related to company financial performance goals. The operating goals
3 component of the Key Goals generally focuses on goals that are within the collective
4 control of employees. Goals such as new meter sets, customer service measures, and
5 response time to odor and damage calls are examples of operating goals that benefit
6 customers through improved reliability, improvements in operations and quality
7 customer service. The financial performance component of Key Goals is tied to
8 whether the business meets or exceeds an established financial hurdle that is based on
9 exceptional achievement.

10 **Q. Does NW Natural have a separate pay-at-risk program for officers?**

11 A. Yes. NW Natural has separate short-term and long-term incentive programs for
12 officers. These programs are designed to attract and retain individuals with the
13 experience necessary both to manage NW Natural's business and to navigate any
14 challenges facing the utility and its customers.

15 **Q. Please describe the Company's short-term incentive programs for officers.**

16 A. The short-term incentive program for officers is called the Executive Annual Incentive
17 Plan. The Executive Annual Incentive Plan is based upon three separate components:
18 net income (50 percent), operational goals (20 percent), and individual goals specific
19 to the officer (30 percent). Examples of individual goals include ensuring smooth and
20 timely installation of new services.

21 **Q. Please describe the four operational goals that underlie each of the Company's**
22 **short-term incentive programs and explain how customers benefit when the**
23 **Company meets these goals.**

1 A. Each of the Company's short-term incentive programs includes an operational
2 component with the following four goals: (1) customer satisfaction, (2) company
3 growth, (3) cost management, and (4) health and safety, described in more detail as
4 follows:

- 5 • Customer satisfaction has two components—satisfaction with the Company as a
6 whole, and satisfaction with employee interaction. Both are measured by customer
7 surveys. NW Natural employees further customer satisfaction by providing
8 efficient, courteous, knowledgeable service in customer interactions and
9 representing the Company positively through community involvement. Customers
10 benefit from employee behavior that increases customer satisfaction.
- 11 • Company growth measures the number of new meter sets for customers. NW
12 Natural employees contribute to this goal by providing timely hook-ups for new
13 customers. New customers benefit when their meters are installed in a timely
14 manner, and existing customers benefit from growth because costs are shared
15 among a larger customer base.
- 16 • Cost management involves controlling costs to serve customers. This goal is
17 measured in operation and maintenance budget dollars per customer. Customers
18 benefit when employees manage costs by working efficiently and looking for ways
19 to save time and add value, thus eliminating unnecessary expenses, expanding work
20 skills, and developing flexibility to meet changing customer and Company needs.
- 21 • The health and safety goal involves two components—damage call response time
22 and odor call response time. Both are measured in percent of calls responded to in

1 less than one hour. Customers benefit when the Company works quickly to resolve
2 leaks and other potentially dangerous situations.

3 All of these operational goals promote the Company's provision of safe, reliable,
4 efficient, and timely natural gas service and customer service to its customers.

5 **Q. Please explain the long-term portion of the Company's executive incentive**
6 **compensation program.**

7 A. The long-term portion of the Company's executive compensation program applies to
8 select high-performing managers, officers, and key employees. Qualifying executives
9 receive two components of long-term incentive compensation: restricted stock units
10 (RSUs) and performance shares. RSUs are stock units that vest over time if certain
11 retention and financial performance threshold conditions are satisfied. Performance
12 Shares are a promise of Company stock units earned if NW Natural achieves certain
13 performance goals during a three-year cycle. Officers receive 35 percent of their long-
14 term incentive opportunity in the form of RSUs and 65 percent in the form of
15 Performance Shares.

16 NW Natural, like other utilities around the country, believes that pay-at-risk is
17 important in promoting high performance among all employees, however, it is even
18 more critical for the officers of the company. These pay-at-risk benefits are earned if
19 the executive can deliver results that benefit all stakeholders in the Company. This is
20 especially true when a utility's pay-at-risk is designed to incent efficiencies that benefit
21 the utility's provision of safe and reliable service at reasonable costs. And, even in
22 cases where pay-at-risk is tied to companies' financial goals, it is important to
23 recognize that customers benefit from, and the Commission should encourage, utilities

1 to maintain good financial metrics. Strong financial metrics enable the utility to
2 efficiently raise the capital necessary to operate its business, at rates that are favorable
3 to utility customers, who ultimately pay the utility's cost of capital as part of the
4 utility's revenue requirement.

5 **Q. What percent of an officer's total pay is "at risk"?**

6 A. The amount of total pay-at-risk varies by officer position and competitive market
7 practice. The CEO typically has about 70 percent of pay-at-risk whereas other officers
8 have about 50 percent of pay-at-risk. In all cases, the total pay-at-risk is comprised of
9 short- and long-term opportunities.

10 **Q. What is the total cost of at-risk pay that NW Natural has sought to recover as part
11 of its revenue requirement for the Test Year, in this rate case?**

12 A. That amount, by employee type, is shown in the table below:

13 **Table 3**
14 Utility Employee Target Pay-At-Risk (\$000)

Type of Utility Employee	Test Year
Bargaining Unit (BU) Employees	\$97
NBU Employees	\$722
Officers	\$419
Total	\$1,238

15 **V. MEDICAL BENEFITS**

16 **Q. Please describe the medical benefits NW Natural provides to its utility employees?**

17 A. NW Natural provides medical and pharmacy insurance to its employees through Cigna
18 and Kaiser Permanente for its NBU employees. BU employees receive medical and
19 pharmacy insurance from Regence and Kaiser Permanente through the Western States
20 Health and Welfare Trust Fund of the OPEIU, a multi-employer union trust.

1 **Q. Please explain why NW Natural provides its employees with these medical**
2 **benefits.**

3 A. NW Natural needs to provide competitive medical benefits to its employees in order to
4 attract and retain a skilled, reliable workforce and because medical benefits are part of
5 the package required to get to median total compensation levels. Additionally, quality
6 medical benefits are necessary to ensure employees are receiving good care in a timely
7 fashion. Good and timely care prevents the development of more serious health
8 problems that would lead to more costly claims and higher employee absentee rates.
9 Customers depend on receiving the safe, efficient, and reliable service that can only be
10 delivered through a healthy and present workforce.

11 **Q. How did the Company develop the medical benefit expense proposed for recovery**
12 **in this case?**

13 A. The Company has included \$2.0 million of medical benefit costs experienced in the
14 historical Test Year. Then we added the premium increase of \$53 thousand that will
15 occur for 2019.

16 **Q. What are the key factors that influence increases in medical costs?**

17 A. The Company's medical benefit rates are greatly influenced by the medical experience
18 of the population being insured. Specifically, for NBU employees, Cigna increases
19 rates based entirely (100 percent) on the experience for our actual insured population.
20 On the other hand, Kaiser Permanente utilizes a combination of both manual rating and
21 actual NW Natural experience. They place 80 percent of the formula on their book of
22 business (manual rating) and 20 percent on the actual claims of the plan participants.

1 In addition to claims experience, we also know that other factors impact medical
2 costs including age, gender, family size, and geography. Based on the 2017 “Willis
3 Towers Watson High Performance Insights in Health Care” report (Exh. MBR-5),
4 which includes 1,978 companies in 18 industry groups, we know that NW Natural’s
5 average age under the pre-65 covered NBU participants in 2017 was 51.8 years old,
6 compared to the database which indicated an average age of 44.8 for the same time
7 period. Having a higher average age means our population is more expensive to insure
8 than a younger workforce and is more likely to have more serious medical issues than
9 would be seen on average with a younger workforce. In addition, the report showed
10 NW Natural has 38 percent female enrollment, versus 41 percent for the database.
11 Based on these two factors, the report notes “[t]he custom benchmark will be increased
12 by 13 percent due to age and gender demographics”. In addition, we also learn from
13 this report that NW Natural’s plan has dependent enrollment of 71 percent compared
14 to the database which has 52 percent. This difference increases the benchmark by 16
15 percent due to family size of our population.

16 The final area in which there is a slight variance in is the geographic location
17 of the medical providers. NW Natural has a favorable outcome on this comparison
18 with a slightly lower cost than the database, (0.96 versus 1.0). The report notes that the
19 benchmark would be decreased by 4 percent due to where the NW Natural population
20 lives. The overall results of all of these factors showed that NW Natural’s medical
21 premiums are expected to be 5 percent to 10 percent higher when compared to the
22 database, depending on the medical plan selected.

23 **Q. Has the Company taken any actions to manage medical costs?**

1 A. Yes. The Company has done a number of things to control its health care costs.

2 First, the Company has a practice of regularly conducting requests for proposals
3 (RFPs) from medical insurance providers to ensure that our providers' prices are
4 competitive. RFPs are generally issued every five years, but will be issued sooner upon
5 notice of a significant increase in premiums from a current medical insurance provider.

6 Second, NW Natural regularly meets with its benefit broker/consultants, Willis
7 Towers Watson (WTW), to review plan designs offered to ensure they remain market
8 competitive with other utilities and up to date with innovative designs to effectively
9 control rising medical and prescription costs. For instance, effective January 1, 2015,
10 bargaining employees transitioned from contributing a flat dollar amount to paying a
11 percent of the actual premium for medical and dental coverage. Bargaining unit
12 employees pay 20 percent of premiums and the company pays 80 percent. However,
13 if the employee participates in an annual health screening, the employee contributes 15
14 percent of premiums and the Company pays 85 percent. Based on this approach,
15 employees experience an increase in cost when their premiums rise, and a decrease in
16 costs when their premiums go down. It provides an incentive to employees to stay
17 healthy, thereby keeping their claims costs down.

18 Third, critical to cost management was the closure of NW Natural's retiree
19 medical plans. This plan was closed to new NBU employees hired after December 31,
20 2006, and to BU employees hired after December 31, 2009. Since that change occurred,
21 only 47 percent of active NBU employees and 50 percent of active BU employees are
22 eligible for retiree medical benefits. NW Natural has also implemented caps to control
23 medical costs (\$2,400 per retiree per calendar year for those over 65 and \$4,800 for

1 retirees younger than 65), which have remained constant since 2006. Capping
2 retirement medical costs alone has reduced NW Natural's projected benefit obligation
3 for retirees by approximately \$8.5 million.

4 Finally, in 2012 NW Natural introduced Consumer Directed Health Plans
5 (CDHPs) to active NBU employees with both carriers, Cigna and Kaiser. These plans
6 continue to be a popular choice for employees looking to have more control over their
7 health care expenses such as choosing to take a generic drug rather than a brand name
8 drug. They offer a lower premium because cost is incurred when care is needed rather
9 than paying for coverage that may not be required. CDHPs also allow NW Natural to
10 provide plan participants with Health Savings Accounts (HSA), which also serve as
11 savings vehicles for health care expenses well into retirement. Since implementation,
12 NW Natural continues to have year over year favorable claims experience for these
13 plans which has allowed premiums to stay low for those that select to participate.

14 **Q. How does the design of NW Natural's medical plans compare with that of other**
15 **companies?**

16 A. In 2017, WTW completed an analysis of the Company's medical benefits relative to 13
17 peer utilities and 96 other utility/energy companies in their Energy database for the
18 non-bargaining group. For the bargaining group, the analysis included 52 energy
19 companies for comparison purposes. In this comparison, WTW utilized the following
20 rating categories: Equal, Worse or Better. NW Natural's medical benefits were rated
21 by WTW on an overall basis to be Equal to both the 13 peer companies and the overall
22 Energy data base. This analysis compared everything from deductibles, to coinsurance
23 (premium sharing) to co-pays for office visits and prescriptions. There was a range of

1 ratings depending upon the specific item being rated, although the overall rating was
2 Equal.

3 **Q. Why does this testimony address only medical benefits and not all components of**
4 **health benefits?**

5 A. The Company focused on medical benefits (medical and pharmacy) because they make
6 up 95.5 percent of the total health care (medical, pharmacy, dental, vision, life, and
7 disability) costs and have been the area in which significant increases have been
8 experienced in the past 10 plus years.

9 **Q. Are the other health benefits being offered also market competitive?**

10 A. Yes. The same survey source noted above for medical benefits also evaluated the
11 competitiveness of other health care benefits including dental, vision, life, and
12 disability. The majority of benefit plans were rated Equal to both the 13 peer utility
13 companies as well as the overall Energy data base provided in the WTW survey. While
14 there were some variations in certain categories, overall the WTW survey indicated
15 that NW Natural's benefit plans were substantially at market when compared to other
16 utilities.

17 **VI. RETIREMENT BENEFITS**

18 **Q. Please provide an overview of your retirement benefits.**

19 A. Table 4 shows the retirement income benefit programs, which provide market median
20 retirement offerings to employees:

1

Table 4: Retirement Benefits

Retirement Program	Eligible Employees	Summary Description of Benefit
Retirement K Savings Plan (401k)-Employee Savings	All employees	Defined Contribution Savings plan with match: Match is 50 percent of first 6 percent saved by BU employee and 60 percent of first 8 percent saved by NBU employee
Retirement K Savings Plan (401k)-Enhanced	NBU employees hired after December 31, 2006 and BU employees hired after December 31, 2009 (covers employees not eligible for pension benefits)	Contribution made by company into "Enhanced" account-no employee contribution required Contribution is 5 percent for NBU; 4 percent for BU
NW Natural Pension Plan for BU and NBU Employees (NW Natural Retirement Plan) (closed)	Non-bargaining (NBU) and Bargaining (BU) employees	Defined benefit plan that was closed to new NBU employees hired after 12/31/06 and BU hired after 12/31/09.

2 **Q. Are there other significant changes that NW Natural has made since the**
3 **Company's last rate case?**

4 A. In the last decade since the Company's previous rate case, the Company withdrew its
5 participation in the Western States Pension Plan ("WSPP") for bargaining unit
6 employees. The Company withdrew from the WSPP because this multi-employer
7 pension plan had been moved into critical status. Critical status is when a multi-
8 employer pension plan's unfunded liability is so extreme that it is not expected to
9 recover in the life of the plan without assessing additional surcharges on participating
10 employers. This move to critical status was a result of financial losses in 2007
11 combined with (1) no new employers joining the Plan, (2) existing participants retiring,
12 and (3) changes to the Pension Protection Act. Given this situation, NW Natural

1 negotiated with the union to withdraw from the plan in a timely manner to avoid
2 moving the plan into a mass withdrawal status, whereby further penalties could be
3 imposed.

4 **Q. How do NW Natural's retirement benefits compare to the benefits provided by**
5 **other companies?**

6 A. In 2017, the Company asked WTW to analyze the Company's 401(k) defined
7 contribution retirement benefits relative to other utilities (using the Equal, Better, or
8 Worse classification described above). WTW concluded that NW Natural's 401(k)
9 defined contribution match benefits were worse for BU employees when compared to
10 the energy database. WTW also concluded that the NBU employees were Equal when
11 compared to the energy database, but Worse when compared to the 13 target
12 companies.

13 The Enhanced 401(k), for those hired after the Pension Plan was closed, and
14 the Retirement K Savings Plan (401k), for those participating, was shown to be Equal
15 for both the bargaining and non-bargaining groups when compared to both the total
16 database and the 13 target companies used for the non-bargaining population.

17 **Q. Please explain the total retirement benefits included for recovery in the Test Year.**

18 A. Table 5 shows the amount requested for recovery in the Test Year revenue requirement.

19 **Table 5**
20 Utility Total Retirement Benefits– Washington-Allocated (\$000)

Component	Test Year
RKSP-Matching Contribution	\$439
RKSP-Enhanced Contribution	\$244
Western States Pension-withdrawal liability	\$61
Total	\$744

1

VII. AFFILIATED COMPANY COSTS

2

Q. Are you seeking to recover any costs related to employees of NW Natural subsidiaries or affiliates?

3

4

A. No. All amounts described in this testimony reflect gas utility-only costs, and not the costs of subsidiaries or affiliates.

5

6

VIII. CONCLUSION

7

Q. Does this conclude your testimony?

8

A. Yes, it does.

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IX. LIST OF EXHIBITS

Exh. MBR-2C 2017 NBU Market Analysis
(Confidential and Redacted)
Exh. MBR-3 Pay Governance Analysis
Exh. MBR-4 BU Contract/Joint Accord
Exh. MBR-5 WTW High Performance Insights in
Health Care