LPMA Interrogatory #5

Interrogatory

Ref: Exhibit B1, Tab 1, Sch. 1, Att. 1

Please show how the total expense lead days for bi-weekly payroll (24.50 days) and monthly payroll (3.59 days) in Table 22 were calculated. In particular, please provide the service lead days and payment lead days and provide the payment timing with respect to both bi-weekly and monthly payroll.

Response

The following response was prepared by Navigant Consulting Inc.:

Please see Attachment 1 that provides detailed data tables for the requested payroll and payroll withholding expenses.