Q. Re: BVP-24: Early Retirement Programs 2000, 2001 Have the positions of any of the employees who took advantage of the program been re-filled?

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A. The net present value analysis of the 2000 and 2001 Early Retirement Programs contained in Exhibit BVP-24, pages 1 and 2, contemplated that a total of 12 positions would be re-filled. To date, all but one of these 12 positions has been re-filled.