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Description of document: Closing memo, final report, and report of investigation for each Tennessee Valley Authority (TVA) Office of Inspector General (OIG) investigation closed during 2012

Requested date: 03-May-2012

Released date: 11-July-2013

Posted date: 26-August-2013

Source of document: TVA FOIA Officer
400 West Summit Hill Dr. WT 7D
Knoxville, TN 37902-1499
Fax: 865-632-6901

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Tennessee Valley Authority, 400 West Summit Hill Drive, Knoxville, Tennessee 37902-1401

July 11, 2013

This responds to your letter dated May 3, 2012, requesting information under the Freedom of Information Act (FOIA) 5 U.S.C. § 552 (2012). You requested the closing memo, final report and report of investigation for each TVA OIG investigation closed from January 1, 2012 to the present.

Enclosed is a disk containing the records you requested. We have redacted some information from the enclosed records pursuant to FOIA exemptions 2, 5, 6 and 7.

Exemption 2 protects routine trivial information such as file numbers and credit card numbers. The deliberative process privilege under FOIA exemption 5 protects, among other things, conclusions and recommendations that are part of an agency's decision-making process. The witness statement privilege also under exemption 5 protects the identity and statements by individuals who participate in internal investigations. Exemption 6 and 7(c) protect personal privacy. Exemption 7(a) protects information that would interfere with law enforcement proceedings. Exemption 7(e) protects information that would reveal the techniques of law enforcement procedures and investigations.

For non-commercial requests, TVA's FOIA regulations (18 C.F.R. § 1301) provide that the fees for the first two hours of search time and the first 100 pages of copying are waived. Since this response was made within those guidelines, there is no charge for processing your request.

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July 11, 2013

You may appeal this initial determination of your FOIA request by writing to Ms. Janet J. Brewer, Vice President, Communications, Tennessee Valley Authority, 400 W. Summit Hill Drive (WT 7C), Knoxville, TN 37902-1401. Any appeal must be received by Ms. Brewer within 30 days of the date of this letter.

Sincerely,

A handwritten signature in black ink that reads "Denise Smith". The signature is written in a cursive style with a large, looped initial "D".

Denise Smith
TVA FOIA Officer

Enclosure

CASE CLOSING

File Number:	1B-14026
Subject Name:	██████████
Location:	TVA Widows Creek Fossil (WCF)
Special Agent:	██████████
Date Opened:	6/12/11
Date Closed:	03/20/2012

Basis for Investigation:

This investigation was initiated after the Office of the Inspector General (OIG) was notified by WCF management of discrepancies they had found in ██████████ timekeeping records. As part of an overall timekeeping review of all WCF engineering personnel, WCF management determined that ██████████ had multiple irregularities in his timekeeping records when compared to WCF access control records. No other significant irregularities were found by WCF management as part of their review of WCF engineering personnel in that the other 14 employees had access control records consistent with their designated schedules and timekeeping records. After expanding the scope of their initial review of ██████████ timekeeping records, WCF management advised (1) they had determined that ██████████ had 166 hours of timekeeping discrepancies between January and May 2011 and they believed he had falsified his timekeeping records and (2) ██████████ had been documented previously for failure to complete tasks and for leaving the site without notice. Our investigation determined that ██████████ failed to follow access control policy on repeated occasions and that his timekeeping records did not accurately reflect his actual time and leave. Our recommendations include determining if disciplinary action should be taken against ██████████ in accordance with TVA policies and ensuring adequate accountability practices and controls are in place for all personnel.

Findings:

WCF management extended their review of ██████████ timekeeping records to the period of July 19, 2010, through May 8, 2011. They subsequently determined that ██████████ had a total of 453.3 hours of timekeeping discrepancies for this period. WCF access control policy requires TVA employees to utilize their proximity cards to enter and exit the plant through the electronic turnstile, and if they are unable to do so, TVA employees should make a manual entry onto a gate access log. It was determined that ██████████ did not sign the gate access logs prior to May 7, 2011. WCF management personnel reviewed the limited surveillance video available for this time period, which confirmed the accuracy of some of the access control records but did substantiate instances of timekeeping misconduct or record falsification.

WCF management expressed specific concern regarding ██████████ potential use of the WCF Livewell facility as a potential means to exit the plant without detection. Accordingly, WCF Livewell access control records were reviewed and showed that ██████████ had multiple Livewell entries during work days with no corresponding plant exits on the same days. Multiple witnesses associated with the WCF Livewell facility were interviewed, none of whom were aware of specific timekeeping misconduct by ██████████. Interviews of these witnesses confirmed that ██████████ regularly enters the WCF Livewell facility during the established WCF lunch period and, at times, exits into the main parking lot located outside the fenced perimeter. The same witnesses are not in a position to address whether ██████████ returns to his job responsibilities inside the fenced perimeter at a later time. It was established that ██████████ position is non-stationary such that he is not regularly at his desk due to the nature of his work assignments. Multiple coworkers were in consensus that ██████████ is generally at the plant in some capacity during normal working hours, and that if he is not present, he is believed to be utilizing comp time or leave.

WCF security personnel were interviewed and confirmed there were multiple instances when [REDACTED] had exited the plant without utilizing the electronic turnstile or making a manual gate log entry over the specified time period. It was estimated by security personnel that [REDACTED] would exit the plant by means of the turnstile approximately three days per week and utilize either the rear door of the guard shack or the Livewell facility to exit on the other days, noting that he sometimes utilizes this facility at the end of his shift. Regarding the specific date of April 28, 2011, which WCF management had sought previous clarification on, WCF security personnel maintained that [REDACTED] had exited the plant that day at 4:45 p.m. by means of the pedestrian walk-through gate, which is controlled manually by WCF security personnel.

It was additionally noted during WCF personnel interviews that there were instances during the designated WCF lunch period when [REDACTED], sometimes along with other WCF engineering personnel, would exit or re-enter the plant without utilizing the turnstile or signing the manual gate access log. At times, these individuals would be away from the plant longer than the 30-minute lunch period. This occurred from an unspecified period prior to July 2010 through approximately March 2011 at which time a plant-wide communication was circulated by WCF management which advised that all employees are to utilize the turnstile for entry.

Though WCF management provided documentation regarding warnings made to [REDACTED] regarding past work performance, WCF Human Resources advised that [REDACTED] has no formal disciplinary letters or actions in his official personnel history record.

[REDACTED] was interviewed by the OIG on two occasions; the second of which he provided both a written statement and extensive documentation which he advised would address each of the timekeeping discrepancies identified by WCF management. With [REDACTED] authorization, the OIG provided this documentation to WCF management for review. After reviewing this information, WCF management advised they had determined that [REDACTED] had 40 documented instances of access control policy violation by his failure to utilize the electronic gates to exit the plant or to complete a gate access log entry. This was based on both WCF policy and annual training which he was documented to have received which covered access control policy for TVA fossil sites. WCF management additionally determined that [REDACTED] continued to have 182 hours of time which could not be accounted for either by the documentation provided by him or through access control records. WCF management advised it was their determination that this equates to approximately a \$9,000 loss to TVA and reflects 82 instances of TVA record falsification. For clarification, included in this total are instances when [REDACTED] indicated he had physically taken leave but had no corresponding leave entry in his timekeeping records. It was not specified if action was being taken at this time to recover leave which had not been entered and how this would affect the total loss to TVA.

WCF management confirmed that [REDACTED] works on each of the systems he had identified as being assigned to him in some capacity and that at times these assignments do require attention outside the fenced perimeter. There was discrepancy between the amount of time which [REDACTED] specified was required of him to be outside the fenced perimeter versus the amount which WCF management specified was required to address these assignments. WCF administrative personnel advised they had assisted [REDACTED] with adjustments to his timekeeping records in past years, but there had been only one documented instance of his request for assistance between the dates of July 2010 and July 2011. It was noted that the possibility existed that [REDACTED] may have requested and/or received assistance with his timekeeping during this time period, which for unspecified reasons did not get documented.

This matter was referred to the United States Attorney's Office and was subsequently declined for criminal prosecution.

Recommendations:

On 10/05/11, the OIG provided TVA Management with an RAI with the following recommendations included:

1. In accordance with TVA policy, TVA should determine appropriate disciplinary action based on policy violations.
2. TVA should review the documentation provided by [REDACTED] and determine the specific loss to TVA and how it will be recovered.
3. With respect to the proactive efforts of WCF management during the course of the investigation by addressing access control vulnerabilities (to include an upgraded video system and securing points of access), TVA should ensure that adequate accountability practices and controls are in place and communicated to all personnel at WCF.
4. With regards to indication of potential violations of access control policy by additional WCF personnel, TVA should address accordingly.

TVA Response:

On 1/23/12, TVA Management responded with the following:

1. [REDACTED] will receive a fourteen (14) day suspension from work—without pay—which will be immediately followed by issuing a Performance Improvement Plan (PIP) **COMPLETE**
2. [REDACTED] will then work with WCF management to complete a record review and:
 - a. Determine the specific loss to WCF due to the reported misconduct. **Total hours: 206.5 from 86 separate incidents – communicated to HR. COMPLETE**
 - b. Develop a structured plan to recoup the loss to WCF. **HR has determined monetary equivalent per hour. Awaiting response from HR on plan structure and schedule.**
3. Upgrade to a digital video security system (Complete)
4. Eliminate plant egress via an open gate by securing the gate in a closed position (Complete)
5. Permanently secure ingress and egress to plant by removing the gate and replacing it with security fence. **We were not able to remove the fence due to a question about egress during an ammonia release. However, the gate has been locked and only Operations personnel have the ability to unlock. COMPLETE.**
6. Secure all vulnerable access points in the Live well area. **COMPLETE**
7. Change security protocols at the WCF Guard Station and enforce sign-out procedure within Guard Station Orders (Complete)
8. Communicate accountability practices and controls to all WCF personnel. **COMPLETE**
9. Other specific timekeeping violations have been identified and responsible individuals have been coached appropriately (Complete)

Additional Actions:

WCF Human Resources advised that on 01/26/12, [REDACTED] was issued a letter advising him that based on a record review that he is responsible for the repayment of 206.5 hours based on his compensation rates between 07/19/10 and 07/26/11. He was directed to TVA Accounting Services to resolve this issue.

On 02/08/12 [REDACTED] retired from TVA without any repayment. [REDACTED]

Ex 5

Based on TVA management response to OIG findings in this matter, it is requested that captioned matter be closed at this time.

Report to management: Yes No

Prosecutive status: Accepted Declined Not referred

Basis for closing: Allegation unsubstantiated Management response

Comments:

 _____ Agent Name	 _____ Agent Signature	<u>03/08/12</u> Date
 _____ Special Agent in Charge	 _____ Special Agent in Charge Signature	<u>03/20/2012</u> Date

CASE CLOSING

File Number: Case File 01H14394

Subject Name: [REDACTED]

Location: Knoxville/Knoxville Office Complex

Special Agent: [REDACTED]

Date Opened: 1/17/2012

Date Closed: 03/07/2012

Basis for Investigation: On January 13, 2012, Special Agent [REDACTED], received information from a source that TVA, employee [REDACTED], [REDACTED] located at [REDACTED] in Knoxville has offensive pornographic material on his TVA computer.

Findings: [REDACTED] employment as a [REDACTED] was terminated on March 7, 2012, for his use of assigned TVA IT Resources to display sexually explicit images, one of which was installed as the background on his TVA issued computer monitor.

Report to management: Yes No

Prosecutive status: Accepted Declined Not referred

Basis for closing: Allegation unsubstantiated Management response

Comments: Close Case

[REDACTED] Agent Name	[REDACTED] Agent Signature	03/07/2012 Date
Nancy J. Holloway Special Agent in Charge	[REDACTED] Special Agent in Charge Signature	3/7/12 Date

[REDACTED]

TVA RESTRICTED INFORMATION



EX 6, 7(c)

**Office of the Inspector General
Report of Administrative Inquiry**

February 1, 2012

Robin E. Manning, MR 3H-C

██████████
██████████
EMPLOYEE MISCONDUCT
MISUSE OF TIME AND EQUIPMENT
OIG FILE NO. 1H-14394

We have completed our investigation of an allegation that ██████████ ██████████ ██████████, misused his assigned IT resources to download and display sexually explicit photographs which created an offensive work environment for his fellow employees. Our investigation substantiated the allegation, and the following is a summary of pertinent information for TVA management review and consideration.

EXECUTIVE SUMMARY

This investigation was initiated after the Office of the Inspector General received an allegation that ██████████ was displaying sexually explicit material, which his co-workers considered offensive, on the monitor of his TVA computer. Our investigation confirmed ██████████ downloaded sexually explicit images which he installed as a background on his TVA computer. The photographs were visible to ██████████ co-workers and other TVA employees visiting the print shop. ██████████ fellow employees were offended by the images. One fellow employee avoided the print shop when ██████████ was present because they were so offended by the images. We also discovered ██████████ violated TVA's computer use policies by surfing the internet and accessing adult Websites. On average, ██████████ accessed about 242 Websites per work day with the most being unrelated to his job function.

SUMMARY OF INVESTIGATION

The details of our investigation were summarized as follows:

- A forensic examination of ██████████ assigned computer (S/N JVZHDQ1) revealed four sexually explicit images. One of the photographs was installed as the background on the computer.

- ██████ acknowledged the pictures he displayed on his computer as a background were inappropriate for the workplace. ██████ also acknowledged that he downloaded the images from the Website “Naked Women with Swords” during work hours. (The actual name of the Website is nakedladieswithswords.blogspot.com.)
- TVA employees working and visiting the print shop confirmed they observed sexually explicit images on ██████ computer monitor.
- ██████ fellow employees believed the images were inappropriate and created an offensive work environment. One employee even noted they avoided the work area when ██████ was present because of the images.
- A contractor from Konica Minolta also confirmed seeing the sexually explicit images on ██████ computer screen and added that if “he displayed the image on his computer at ██████, he would be fired.”
- TVA logs of ██████ internet activity for the period November 25, 2011, to January 20, 2012, reveal he attempted to access adult Websites such as meetlocal.com, meet2night.com, and justhookup.com. ██████ also accessed the site nakedladieswithswords.blogspot.com which contains sexually explicit images and photographs. ██████ visited the site on December 20, 21, 29, 2011, as well as January 9 and 10, 2012.
- The logs also reveal ██████ spent considerable work time surfing the internet. During the period November 25, 2011, to January 20, 2012, ██████ accessed numerous Websites approximately 12,361 times or an average of about 242 visits per day (12,361 visits divided by 51 work days). For the most part, the Websites did not relate to Mr. Hall’s job duties, but included sites such as:

cafeastrology.com	psychiguild.com	astrologyweekly.com
myastrologyhoroscope.com	horoscopehotline.com	capricorn.arollo.com
aries.arollo.com	ifate.com	loyaltysurvey.com
assurancecashlender.com	enrichmentfcu.org	paypals.com
amazon.com	llbean.com	cmpbellkitchen.com
olivegarden.com	restaurant.com	tasteofknoxville.com

TVA POLICY

In accordance with TVA-SPP-11.7.4, Diversity and Inclusion, sexual harassment includes such conduct that interferes unreasonably with an individual's work performance or creates an intimidating, hostile, or offensive working environment.

In accordance with TVA-SPP-12.01, Acceptable Use of Information Resources, Section 3.2.5, Inappropriate Use of Assigned IT Resources, surfing the internet or accessing images, files, or programs containing offensive or harassing statements are strictly prohibited.

In accordance with TVA-SPP-11.3.16, Employee Discipline, Section 2.10, unauthorized use of TVA property is prohibited. Employees are responsible for the proper care and accountability of tools which may include TVA computers (including internet usage). Penalties for violation of this policy range from suspension to discharge.

RECOMMENDATIONS

██████████ was in violation of TVA policy in the following areas.

- He acknowledged his consent to the terms and conditions contained in the banner which appears on his computer when he logs into the TVA system which state that "unauthorized or improper use of this system may result in administrative action, civil and/or criminal prosecution and penalties, or other personnel actions."
- He created a hostile and offensive work environment for fellow employees by displaying the sexually explicit images as a background on his computer monitor.
- A significant amount of his work time was spent surfing the internet for non-work related sites and accessing and downloading sexually explicit images.

Based on ██████████ actions, we recommend you consider disciplinary actions in accordance with TVA policy stated above.

We would appreciate being informed within 30 days of your determination of what action is appropriate on the basis of our report. In addition, if you decide to take documented action on the basis of this report, we would appreciate your sending a copy of the relevant information to this office for our file.

Robin E. Manning
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February 1, 2012

This report has been designated "TVA Restricted" in accordance with TVA-SPP-12.02, TVA Information Management Policy. Accordingly, it should not be disclosed further without the prior approval of the Inspector General or his designee. In addition, no redacted version of this report should be distributed without notification to the Inspector General of the redactions that have been made.



John E. Brennan
Assistant Inspector General
(Investigations)
ET 4C-K



**Office of the Inspector General
Report of Administrative Inquiry**

October 5, 2011

David H. Schavey, LP 3K-C

████████████████████
SYSTEMS ENGINEER
EMPLOYEE MISCONDUCT - TIME & LEAVE
WIDOWS CREEK FOSSIL PLANT
OIG FILE NO. 1B-14026

We have completed our investigation regarding timekeeping misconduct by ██████████, Widows Creek Fossil Plant (WCF). Our investigation determined that ██████████ failed to follow access control policy on repeated occasions and his timekeeping records did not accurately reflect his actual time and leave. The following is a summary of pertinent information for TVA management consideration.

EXECUTIVE SUMMARY

This investigation was initiated after the Office of the Inspector General (OIG) was notified by WCF management of discrepancies they had found in ██████████ timekeeping records. As part of an overall timekeeping review of all WCF engineering personnel, WCF management determined that ██████████ had multiple irregularities in his timekeeping records when compared to WCF access control records. No other significant irregularities were found by WCF management as part of their review of WCF engineering personnel in that the other 14 employees had access control records consistent with their designated schedules and timekeeping records. After expanding the scope of their initial review of ██████████ timekeeping records, WCF management advised (1) they had determined that ██████████ had 166 hours of timekeeping discrepancies between January and May 2011 and they believed he had falsified his timekeeping records and (2) ██████████ had been documented previously for failure to complete tasks and for leaving the site without notice. Our investigation determined that ██████████ failed to follow access control policy on repeated occasions and that his timekeeping records did not accurately reflect his actual time and leave. Our recommendations include determining if disciplinary action should be taken against ██████████ in accordance with TVA policies and ensuring adequate accountability practices and controls are in place for all personnel.

INVESTIGATIVE FINDINGS

WCF management extended their review of [REDACTED] timekeeping records to the period of July 19, 2010, through May 8, 2011. They subsequently determined that [REDACTED] had a total of 453.3 hours of timekeeping discrepancies for this period. WCF access control policy requires TVA employees to utilize their proximity cards to enter and exit the plant through the electronic turnstile, and if they are unable to do so, TVA employees should make a manual entry onto a gate access log. It was determined that [REDACTED] did not sign the gate access logs prior to May 7, 2011. WCF management personnel reviewed the limited surveillance video available for this time period, which confirmed the accuracy of some of the access control records but did substantiate instances of timekeeping misconduct or record falsification.

WCF management expressed specific concern regarding [REDACTED] potential use of the WCF Livewell facility as a potential means to exit the plant without detection. Accordingly, WCF Livewell access control records were reviewed and showed that [REDACTED] had multiple Livewell entries during work days with no corresponding plant exits on the same days. Multiple witnesses associated with the WCF Livewell facility were interviewed, none of whom were aware of specific timekeeping misconduct by [REDACTED]. Interviews of these witnesses confirmed that [REDACTED] regularly enters the WCF Livewell facility during the established WCF lunch period and, at times, exits into the main parking lot located outside the fenced perimeter. The same witnesses are not in a position to address whether [REDACTED] returns to his job responsibilities inside the fenced perimeter at a later time. It was established that [REDACTED] position is non-stationary such that he is not regularly at his desk due to the nature of his work assignments. Multiple coworkers were in consensus that [REDACTED] is generally at the plant in some capacity during normal working hours, and that if he is not present, he is believed to be utilizing comp time or leave.

WCF security personnel were interviewed and confirmed there were multiple instances when [REDACTED] had exited the plant without utilizing the electronic turnstile or making a manual gate log entry over the specified time period. It was estimated by security personnel that [REDACTED] would exit the plant by means of the turnstile approximately three days per week and utilize either the rear door of the guard shack or the Livewell facility to exit on the other days, noting that he sometimes utilizes this facility at the end of his shift. Regarding the specific date of April 28, 2011, which WCF management had sought previous clarification on, WCF security personnel maintained that [REDACTED] had exited the plant that day at 4:45 p.m. by means of the pedestrian walk-through gate, which is controlled manually by WCF security personnel.

It was additionally noted during WCF personnel interviews that there were instances during the designated WCF lunch period when [REDACTED] sometimes along with other WCF engineering personnel, would exit or re-enter the plant without utilizing the turnstile or signing the manual gate access log. At times, these individuals would be away from the plant longer than the 30-minute lunch period. This occurred from an unspecified period prior to July 2010 through approximately March 2011 at which time a plant-wide communication was circulated by WCF management which advised that all employees are to utilize the turnstile for entry.

Though WCF management provided documentation regarding warnings made to [REDACTED] regarding past work performance, WCF Human Resources advised that [REDACTED] has no formal disciplinary letters or actions in his official personnel history record.

[REDACTED] was interviewed by the OIG on two occasions; the second of which he provided both a written statement and extensive documentation which he advised would address each of the timekeeping discrepancies identified by WCF management. With [REDACTED] authorization, the OIG provided this documentation to WCF management for review. After reviewing this information, WCF management advised they had determined that [REDACTED] had 40 documented instances of access control policy violation by his failure to utilize the electronic gates to exit the plant or to complete a gate access log entry. This was based on both WCF policy and annual training which he was documented to have received which covered access control policy for TVA fossil sites. WCF management additionally determined that [REDACTED] continued to have 182 hours of time which could not be accounted for either by the documentation provided by him or through access control records. WCF management advised it was their determination that this equates to approximately a \$9,000 loss to TVA and reflects 82 instances of TVA record falsification. For clarification, included in this total are instances when [REDACTED] indicated he had physically taken leave but had no corresponding leave entry in his timekeeping records. It was not specified if action was being taken at this time to recover leave which had not been entered and how this would affect the total loss to TVA.

WCF management confirmed that [REDACTED] works on each of the systems he had identified as being assigned to him in some capacity and that at times these assignments do require attention outside the fenced perimeter. There was discrepancy between the amount of time which [REDACTED] specified was required of him to be outside the fenced perimeter versus the amount which WCF management specified was required to address these assignments. WCF administrative personnel advised they had assisted [REDACTED] with adjustments to his timekeeping records in past years, but there had been only one documented instance of his request for assistance between the dates of July 2010 and July 2011. It was noted that the possibility existed that [REDACTED] may have requested and/or received assistance with his timekeeping during this time period, which for unspecified reasons did not get documented.

This matter was referred to the United States Attorney's Office and was subsequently declined for criminal prosecution.

STATEMENTS MADE BY [REDACTED]

[REDACTED] was interviewed on two occasions regarding this matter. In the first interview, [REDACTED] advised he has had multiple problems with his timekeeping entry and subsequently sought assistance from WCF administrative personnel. He utilizes the Livewell facility as an exit point at times when he is tending to one of his assigned projects which take

him outside the WCF fenced perimeter. These issues and others are discussed in detail below. [REDACTED] provided a written statement and supplemental documentation at the time of his follow-up interview. This documentation was provided to WCF plant management on August 16, 2011, for review.

Statements Regarding eWorkplace

[REDACTED] advised that his time for his normal shifts is entered for him in the eWorkplace system, in that he does not have to take additional action to receive payment for a scheduled shift. He manually enters his overtime and leave into the eWorkplace system. He has had problems with his time entry on unspecified occasions in the past and has subsequently sought the assistance of WCF employees [REDACTED] (Business Support Representatives) on multiple occasions. Specifically, [REDACTED] has noticed an unspecified number of instances when the time which he manually entered into eWorkplace changed from the time he logged off from one session and back on to another session. He has also had trouble with incorrect short codes appearing on his timesheet which differed from what he originally entered into eWorkplace. In these instances, he has requested the assistance of [REDACTED] with the correction of his timesheet. He reiterated that what he puts in the system is not always the same as what ends up showing up, and he believes the system has glitches. He estimated he had three or four problems with this over the past year.

[REDACTED] advised that over the past year he has requested assistance on four to six occasions from both [REDACTED]. These are instances where he needed assistance or corrections with eWorkplace time entry or overtime issues. This was all done in person, none by e-mail. He does not have documentation of this.

Statements Regarding Overtime/Comp Time

[REDACTED] advised the previous policy was, "if you needed it, you would get it." The current policy under [REDACTED] (as of March 2011), is that an engineer has to ask permission for overtime ahead of time. [REDACTED] stated that as a result of this change, he does not like to use it anymore and he instead chooses to use comp time. He stated, "I come to get the work done, that's what it's about." Leave does not have to be requested, rather, the engineers "just enter it." The flex policy is that if you come late, you stay late. If you build up extra time each week, you can use it when you choose.

[REDACTED] stated, "I try to give TVA their money's worth every day. I don't take much sick and give back A/L days each year." Regarding special policies for the Engineering Association (EA), [REDACTED] advised that "you don't get the first 2.5 hours of overtime unless you work 8 hours in a work week. If you work at least 8, you get paid for the original 2.5 hours." His personal practice in the previous system when he chose to be paid for overtime was that if he worked any over he would document it daily.

When asked specifically if he worked each of the hours which he charged, [REDACTED] stated, "Yes." He commented that he tends to keep more details in his records than most.

When asked specifically if he had charged any overtime that he did not actually work, [REDACTED] stated, "No." He advised that he can address each of the discrepancies noted

from July 2010 through May 2011 with his personal records and Franklin planner as a reference. ██████████ commented that his badge does not work all the time and that when he has had issues in the past, he would go through the guard shack.

When asked if he could account for each of the discrepancies listed over the past year, ██████████ advised, "I believe I have an explanation to all of these." He stated, "I have a Franklin planner, I will cooperate." When asked specifically if he charged any hours consisting of straight time or overtime he did not work, ██████████ stated, "Not intentionally." He clarified, "I don't think I have any incorrect, my records will speak for myself. If I get asked to work, I work."

When asked if on any occasion he had left the site prior to the end of his shift, he stated, "Not that I know of. Comp time is something I used quite a bit, not every Friday, but mainly on Fridays." Over the past year, he has earned approximately six to seven hours of comp time per week. When asked if on any occasion he had been paid for more time than he worked (absent a 15-minute grace period), he stated he had not. He additionally stated he had never claimed overtime and comp time for the same period of time.

When asked if the spreadsheet which he provided to the OIG addressed all of the timekeeping discrepancies identified between July 2010 and May 2011, he stated he thought it did. He explained the discrepancies noted do not take into account the WCF engineering policy regarding comp time. He is not sure there is actually an official policy, but that functionally WCF engineers are permitted to utilize comp time when they choose to. He reiterated that, "On no instance in the past 12 months did I use a combination of comp time and overtime on any day." He advised that on instances when he walked through the guard shack rather than utilizing the turnstile, these had been for "efficiency purposes – usually involving the escort of a vendor."

Statements Regarding WCF Policy

██████████ advised "my understanding is that employees use the turnstiles." He referenced a plant-wide communication which he received in March 2011 which instructed employees to enter and exit through the turnstile. Regarding this, ██████████ advised, "I've done this since the e-mail, but not before. In the past, we didn't know the requirements – this management team has conveyed that and I'm trying to make a change. My policy is to give TVA its money's worth. Until a few months ago, I'd use the Livewell to get in or out. I'd park out there to make it easy on me."

When asked if the 54 occasions when he failed to badge in or out of WCF between July 2010 and May 2011 were attributable to failing to follow WCF.SSP.14.000, ██████████ stated he could not make that generic statement. He advised that he had gone back through all of the noted discrepancies and had provided an explanation as to each of the instances via spreadsheet. He believes this resolves each of the noted discrepancies. He noted that he did so for both instances when he failed to badge in or out in a given day (notated in green) and for instances when his timekeeping claims were greater than his total hours inside the plant on a given day (notated in red).

Statements Regarding WCF Livewell Facility

██████████ advised he utilizes the facility either at lunch time or after work. If he goes during the day, he only stays approximately ten minutes, during which time he does a brief arm or leg workout, then eats his lunch and comes back to work. He noted the lunch period is only 30 minutes total, which is not sufficient time for a complete workout. If he wants a more extensive workout, he waits until his shift is over to utilize the facility. ██████████ advised that on occasions when he opts to utilize the Livewell at lunch time, it is typical for him to exit the facility out to the main parking lot and address one of his assigned projects which are located outside the fenced perimeter. He advised he might check on the pond or a number of his other projects such as the sluice systems, fire protection, emergency notification system (ENS), ecology line system, etc. He explained that he opts to handle some of these assignments at this time of day since he is already in the vicinity and would not have to go out to that area twice or later in the day. He noted that, "this only saves TVA time." He also explained that he utilizes a bicycle so that he can handle tasks faster than those walking to their destination. With regard to the timeframe of July 2010 through the present, ██████████ stated that over the past year he has gone outside the perimeter at lunch time on multiple occasions to deal with these systems. He additionally noted that he does this sometimes in the evening as well.

Regarding specific discrepancies noted, ██████████ advised that on May 5, 2011, he had been approved for a fire protection/sewage project and was working on this at the Livewell facility where this system is located. He did not badge in because the main entry door was standing open when he came in to work that day. He recalled that he badged in again at the turnstile for documentation purposes shortly thereafter and that he was back and forth throughout the day for this project.

██████████ recalled that on April 27, 2011, he had a lot to do as a result of a tornado in the area and the threat of one throughout the work day. He was not sure without consulting his calendar for the day, but believed that any discrepancy may have been an instance where he came into the Livewell and quickly turned around and walked back into the plant due to the threat of severe weather.

Statements Regarding WCF Gate Access

██████████ recalled that on April 28, 2011 (a date he had been specifically questioned about previously by ██████████), ██████████, WCF security guard, had been incorrect about the time ██████████ had left that day, but that ██████████ had "went with his memory of the event." ██████████ explained that he came in to work that day at 6:30 a.m. and physically left at approximately 5:30 p.m. He exited that day through the back door of the main gate guard shack and specifically recalled speaking with ██████████ about the tornados from the day before prior to his departure. When reminded that the back door of the guard shack was reported as having been permanently secured in approximately March 2011, ██████████ maintained it was his recollection that he had used this back door to exit, not the turnstile or the pedestrian walk-through gate. Additionally, after being questioned about it, ██████████ opted to utilize ██████████' recollection of 4:45 p.m. as his exit time for the day for timekeeping purposes rather than arguing about it.

Statements Regarding Specific Work Assignments

In a follow-up interview, [REDACTED] detailed each of his specific work assignments which require his attention outside the WCF fenced perimeter. [REDACTED] stated that on no occasion had he received payment for more time than he actually worked between July 19, 2010, and May 6, 2011. He noted there may have been occasions of 15 minutes or less where he may have worked less or more than the access control logs show. He believes the documentation he provided to the OIG resolves all of the timekeeping discrepancies within this time period. He estimated that his assigned projects and responsibilities take him outside the fenced perimeter 30 percent of his time. He acknowledged that he did not utilize the turnstile or manual gate logs as the rules indicated. He noted that some of the discrepancies are mistakes and need to be adjusted, citing the week of March 21, 2011, specifically. He additionally recognized there are occasions when he took leave which were never recorded as leave in the timekeeping system. He stated these are accidental and not intentional. He does not recall reading in detail WCF.SSP.14.000 and that he chose to walk through the guard shack on multiple occasions throughout this period for purposes of being efficient in his work responsibilities.

[REDACTED] advised he has five projects assigned to him which take him outside the WCF fenced perimeter at times. He has performed work on each of these over the past year. Specifically, he is assigned to:

- WCF system 14, which is the ash & sluice water system. He is responsible for maintaining all piping within this system and has been for the last 18 months.
- WCF system 13, which is the ENS. He is responsible for maintaining the computer and all of the speakers associated with this system. Approximately six of these speaker stations are located outside the fenced perimeter. Over the past 12 months a new line has been added to this system, which has entailed new piping being run under the Livewell vehicle gate, through the employee parking lot, and out to the ash ponds. All of these points are located outside the fenced perimeter.
- WCF system 305, which is the sewage system. He noted this is not a project which is officially assigned to him; he is not sure if it is assigned to any one engineer, rather he has been working on it for the past year. He has a background in this subject matter because it was one of his specialties at his previous position at TVA's Paradise Fossil Plant.
- The WCF Ecology Line System, the system number of which he could not recall. He explained that this was his project officially until March 2011, at which time it was assigned to one of the other engineers. He has continued to work on it since that time, in part to help train the engineer who was recently assigned to it. This system runs from the filter plant pit to the main parking lot and then out to the ash pond, both of which take him outside the fenced perimeter. [REDACTED] commented that a lot of his assignments take him outside the fenced perimeter, more so than any other engineer.

██████████ advised that he maintains what he described as “action plans” for all of his projects. These are not official WCF engineering records, rather they are his work product which detail the actions he takes each day. These records include notations of work orders, “PR issues,” discussions with management, and meetings he has with vendors. He stores these on his C-drive on his WCF computer under “action plans.” He advised that no one has shared access to these documents because he is not aware that any of the other engineers maintain records like these. ██████████ estimated that over the past year, he spent approximately 30 percent of his time on projects which took him outside the fenced perimeter. His action plans detail actions he took on his projects on a given date.

Statements Regarding Manual Gate Logs

Prior to March 11, 2011, ██████████ did not sign any manual gate logs. Following a plant-wide notification on this date in which WCF employees were advised to utilize the turnstiles when entering and exiting the facility, he “made an effort” to sign the log on instances when he did not utilize the turnstile. When shown a copy of WCF manual gate logs for May 7, 2011, and June 3, 2011, ██████████ identified and circled his signature from each of those dates.

According to ██████████ prior to this plant-wide notification, he was not aware of any specific policy which required an employee to badge in or out of the turnstile and that he “sure didn’t sign anything” that he could recall with regards to an acknowledgement of a policy. He explained that over his 15 years at WCF there had been numerous plant managers and each has had their own series of policies with regards to plant access. He noted the current plant manager had been the strictest thus far, particularly over the past months. He stated that his only knowledge of a specific policy regarding timekeeping was that engineers were to make sure they gave eight hours a day. When shown a copy of WCF.SSP.14.000, ██████████ stated he did not recall ever reading that. He acknowledged that he was at WCF in April 2003, the effective date of the policy, but that he does not recall reading that policy. When asked if former plant management had communicated this policy to employees at that time (April 2003), he stated, “I’m sure they did,” though reiterated that he had not actually seen it as it likely was part of a mass procedural update.

██████████ estimated that over the past year there have been approximately five instances when he could not utilize the main gate turnstile due to his assigned badge not working properly. He subsequently utilized the guard shack to enter or exit the plant but did not sign the manual gate log.

Statements Regarding Work Schedule

██████████ schedule over the past year has consisted of eight, ten, and twelve hour shifts. These varied depending on the engineering manager and the plant schedule (outage vs. non-outage). Throughout this, his eWorkplace schedule has always remained the same--five eight-hour shifts in a work week, Monday through Friday. He commented that eWorkplace has always been a problem, noting specifically that this software does not make it possible for the employee to notate when they move from a five eight-hour shift schedule to a four ten-hour shift

schedule as he did from the weeks of January 4 through March 4, 2011. [REDACTED] along with fellow engineer [REDACTED], opted to change their work schedule after acting engineer manager [REDACTED] had given all of the WCF engineers this option early in 2011. He noted it was [REDACTED] desire for all of the engineers to change to the ten-hour schedule, but that it was not well received by all because it conflicted with unspecified EA policies. This option was conducive to [REDACTED] personal travel schedule because his family is in Kentucky and he took this opportunity to work Monday through Thursday during this two-month period in an effort to be able to travel home. [REDACTED] noted the expectation was that if you were called in on your off day, you were still expected to come in to address a problem at the plant if one arose. He did not know what all of the engineers had chosen to do with regards to a schedule change; only that he and [REDACTED] had changed to the ten-hour schedule and that [REDACTED] had not changed. Shortly after [REDACTED] became the new engineering manager, all engineer's schedules were changed back to five eight-hour shifts. During the two months when [REDACTED] worked the four ten-hour schedule, his eWorkplace schedule (five eight-hour shift) did not change. He would change his departure time in eWorkplace each day, but at no time did he make a separate entry for overtime. Rather, the eWorkplace system converted his time entry into overtime based on his departure time. He made the statement that he is not certain he did not actually lose some hours during this period because of eWorkplace.

TVA POLICY

According to TVA-SPP-11.3.16, Employee Discipline, Unapproved Absence/Leave Misuse, "An unapproved absence is one in which the supervisor or manager was not contacted and/or given an acceptable reason for the absence." The penalty for this violation ranges from oral warning to discharge.

The penalty for the falsification of any TVA documents is either suspension or discharge according to TVA-SPP-11.3.16, Employee Discipline, Willful Falsification of TVA Documents.

According to WCF.SSP.14.000, WCF Site Access Control, "All WCF Site personnel will access through one of the plant turnstiles using the proximity card issued to them. . . . [E]mployees who forget or lose their proximity card may be allowed access through either gate by contacting the Plant Managers secretary during normal business hours, or the Electrical Control Building operator on the back shifts. Such access will be documented on the Gate Access Log."

REMARKS

In accordance with OIG procedures, [REDACTED] was given an opportunity to review and comment on a draft copy of this report. [REDACTED] subsequently provided two detailed responses addressing various points concerning this matter. Both written responses are attached in full to this report.

RECOMMENDATIONS

Based on the findings of our investigation, we are making the following recommendations.

- In accordance with TVA policy, TVA should determine appropriate disciplinary action based on policy violations.
- TVA should review the documentation provided by [REDACTED] and determine the specific loss to TVA and how it will be recovered.
- With respect to the proactive efforts of WCF management during the course of the investigation by addressing access control vulnerabilities (to include an upgraded video system and securing points of access), TVA should ensure that adequate accountability practices and controls are in place and communicated to all personnel at WCF.
- With regards to indication of potential violations of access control policy by additional WCF personnel, TVA should address accordingly.

We would appreciate being informed within 30 days of your determination of what action is appropriate on the basis of our report. In addition, if you decide to take documented action on the basis of this report, we would appreciate your sending a copy of the relevant information to this office for our file.

This report has been designated "TVA Restricted" in accordance with TVA-SPP-12.02, TVA Information Management Policy. Accordingly, it should not be disclosed further without the prior approval of the Inspector General or his designee. In addition, no redacted version of this report should be distributed without notification to the Inspector General of the redactions that have been made.



John E. Brennan
Assistant Inspector General
(Investigations)
ET 4C-K

CASE CLOSING

File Number: Case File 01K14046 [REDACTED]

Subject Name: [REDACTED]

Location: Chattanooga/Chattanooga Office Complex

Special Agent: [REDACTED]

Date Opened: 6/29/2011

Date Closed: 4/27/2012

Basis for Investigation: This investigation was initiated after the Office of Inspector General was advised by TVA Management that TVA Talent Sourcing Manager, [REDACTED], was directing subordinates (Talent Sourcing Recruiters) to "track" and "source" her boyfriend, [REDACTED], to vacant TVA employment announcements for which he was not qualified and did not apply. (Tracking an individual to a vacancy announcement means listing the person as a candidate for the opening. To "source" an applicant to the vacancy is the act of discerning whether the candidate is qualified for the position. When an applicant is sourced, the applicant's paperwork is sent to the hiring manager for further consideration.)

Findings: The investigation substantiated the allegation. As a result, TVA determined that [REDACTED] willingly used her manager position with TVA's Talent Sourcing for the private gain of her boyfriend, [REDACTED]. [REDACTED] abused her TVA position in a manner that was intended to coerce and/or induce other TVA employees, including direct subordinates, to provide the benefit of TVA employment to [REDACTED].

The findings of this investigation constitute a willful violation of TVA's Code of Conduct (5 CFR 2635.702 Misuse of Position / Use of Public Office for Private Gain).

[REDACTED] was informed by TVA management that her employment would be terminated on 1/2/2012. She resigned effective that date.

Report to management: Yes No

Prosecutive status: Accepted Declined Not referred

Basis for closing: Allegation unsubstantiated Management response

Comments: N/A

[Redacted]

[Redacted]

4/26/2012

Agent Name

Agent Signature

Date

[Redacted]

[Redacted]

4/27/2012

Special Agent in Charge

Special Agent in Charge Signature

Date



**Office of the Inspector General
Report of Administrative Inquiry**

December 6, 2011

Peyton T. Hairston, Jr., WT 7B-K

██████████
MANAGER, TVA TALENT SOURCING
EMPLOYEE MISCONDUCT
USE OF PUBLIC OFFICE FOR PRIVATE GAIN
OIG FILE NO. 1K-14046

We have completed our investigation of an allegation that ██████████, Manager, TVA Talent Sourcing, did knowingly use her public office for the private gain of her boyfriend with whom she is affiliated in a non-governmental capacity in direct violation of 5 C.F.R. Section 2635.702 (Use of Public Office for Private Gain). The following is a summary of pertinent information for TVA management consideration.

EXECUTIVE SUMMARY

This investigation was initiated after the Office of the Inspector General (OIG) was advised by TVA management that ██████████ was allegedly instructing her subordinates to track and source* her boyfriend, ██████████, to TVA vacancy postings/announcements for which he was not qualified and did not apply. The investigation substantiated the allegations.

SUMMARY OF INVESTIGATION

The details of our investigation are summarized below.

Records show that ██████████ was tracked and/or sourced to 14 requisition numbers (external vacancy announcements), 2 of which he submitted an application for and was interviewed. ██████████ had TVA Talent Sourcing recruiters track and source ██████████ to the other 12 requisitions.

*Tracking an individual to a vacancy announcement means listing the person as a candidate for the opening. To "source" an applicant to the vacancy is the act of discerning whether the candidate is qualified for the position. When an applicant is sourced, the applicant's paperwork is sent to the hiring manager for further consideration.

Interviews with the 4 TVA Talent Sourcing recruiters that sourced ██████████ to the 12 requisitions in which he did not apply resulted in the following information.

- One recruiter, who is listed as the recruiter on 9 of the 12 requisitions, stated that ██████████ instructed him/her to source ██████████ to the requisitions even though he did not apply. For some of the requisitions, the recruiter claimed ██████████ was not qualified. When the recruiter questioned ██████████ qualifications for one of the requisitions, the recruiter advised that ██████████ stated Mr. Drury was qualified but could not provide an explanation why.
- ██████████ instructed a second recruiter to source ██████████ to a requisition because ██████████ believed that ██████████ would be "a good fit." The recruiter did not question ██████████ instructions. Upon review of ██████████ resume, the recruiter concluded that ██████████ was minimally qualified for the position at best.

The recruiter further stated that he/she would not have sourced ██████████ to the requisition if ██████████ had not instructed him/her to do so. The recruiter claimed that a different candidate with the same qualifications as ██████████ would not have been sourced.

- The other two recruiters stated that ██████████ had no involvement in the sourcing of ██████████ to requisitions in which they were listed as the recruiter. (The two recruiters were listed on one requisition each.) These two recruiters claimed that ██████████ was not sourced to the requisitions at ██████████ direction. However, another recruiter advised these two recruiters stated to him/her that they were instructed by ██████████ to source ██████████ to the requisitions.

██████████, TVA Talent Sourcing, is ██████████ supervisor. ██████████ was aware ██████████ was ██████████ boyfriend and that ██████████ had applied to TVA requisitions. ██████████ was unaware that ██████████ sourced, or asked subordinate recruiters to source ██████████ to requisitions for which he did not apply. In addition, ██████████ had warned ██████████ not to get involved in ██████████ TVA job search.

██████████ attempts to acquire TVA employment for ██████████ were not limited to directing her subordinates to source ██████████ to TVA requisitions. During the course of the investigation, information was obtained alleging that ██████████, on behalf of ██████████, spoke with ██████████, Manager, TVA HR Information Support (HRIS), regarding an open position he was responsible for filling.

Statements Made by [REDACTED]

[REDACTED] was interviewed regarding the allegation and provided the following information.

- In October 2010, [REDACTED] was responsible for filling an HRIS Consultant position (full-time TVA employee). The position was advertised internally which resulted in two minimally qualified candidates; both candidates turned down an interview. The position was then advertised externally, which resulted in several applicants who did not meet minimum qualifications. Sometime in late December 2010 or early January 2011, the position was advertised a second time for internal and external candidates. The second advertisement was posted on TVA's Website and closed on January 20, 2011.
- Sometime prior to January 14, 2011, [REDACTED] contacted [REDACTED], TVA Talent Sourcing, to describe his difficulty in finding qualified applicants and asked her for help in filling the HRIS Consultant position. On January 14, 2011 (10:22 a.m.), [REDACTED] received an e-mail from [REDACTED] that contained the following statement:

“Good Morning! In our requisition review meeting this morning, [REDACTED] asked the group if they had any outstanding analyst candidates with HR and computer experience and I have the perfect candidate for you – he’s an analyst “guru” that would be a great fit for your group. He is available immediately and is trying to relo to Chattanooga. Let me know your thoughts – he can interview in person next week.”

Attached to the e-mail was a copy of [REDACTED] resume.

- On January 14, 2011 (10:46 a.m.), [REDACTED] responded to the e-mail thanking [REDACTED] for the referral and advising her that local candidates will have preference because relocation is not authorized unless “absolutely no qualified local candidates come forward.” [REDACTED] also advised [REDACTED] that [REDACTED] “should still apply through the TVA Website if he is still interested.”

On January 14, 2011 (10:51 a.m.), [REDACTED] responded to [REDACTED] via e-mail thanking him for the feedback and advising [REDACTED] that “he ([REDACTED]) would not require relo.” [REDACTED] further stated that she’ll “have a recruiter source him to the requisition,” and assured [REDACTED] that [REDACTED] would be a great addition to his staff.

- Based on [REDACTED] recommendation and [REDACTED] resume, [REDACTED] agreed that [REDACTED] should be sourced to the vacant HRIS Consultant position. Although [REDACTED] received four other resumes from TVA Talent Sourcing recruiters for the HRIS Consultant position, [REDACTED] was the only individual [REDACTED] recommended.

- On January 28, 2011 (8:37 a.m.), [REDACTED] sent [REDACTED] an e-mail requesting the following information:

“I am interested in learning more about how you know [REDACTED] and why you think he would best serve your HRIS needs at TVA in Chattanooga. . . . I am curious about his motivation to relocate to Chattanooga and work for TVA.”

On January 28, 2011 (8:50 a.m.), [REDACTED] sent the following e-mail response to [REDACTED]:

“Well, for one, he worked for an individual that was not re-elected. So, although his resume may not have been updated to reflect it, he is on the job market currently. Also, he has been trying to relocate to Chattanooga for a while now. Hope that offers some clarification . . .”

- Between January 14 and January 28, 2011, [REDACTED] only communication with [REDACTED] was the aforementioned e-mails. At no time did [REDACTED] advise [REDACTED] that [REDACTED] was her current boyfriend.
- Based on [REDACTED] review of [REDACTED] resume and the four resumes received from TVA Talent Sourcing recruiters, [REDACTED] was the only applicant that met the qualifications for the HRIS Consultant position. As a result, [REDACTED] was the only applicant interviewed.
- Approximately one to two weeks prior to [REDACTED] interview, [REDACTED] asked [REDACTED], TVA HRIS Consultant, if he would be a panel member for [REDACTED] panel interview. Once [REDACTED] learned that [REDACTED] was the applicant, he declined the invitation based on his professional relationship with [REDACTED]. At that time, [REDACTED] was [REDACTED] supervisor. This was the first time [REDACTED] was advised, or had any knowledge, of [REDACTED] personal relationship to [REDACTED].
- [REDACTED] was not selected for the HRIS Consultant position based on information obtained during his panel interview. [REDACTED] did not have sufficient specialist experience.

Statements Made by [REDACTED]

[REDACTED] is currently employed by Johnson Services as a TVA Project Control Specialist. [REDACTED], a [REDACTED] Supervisor with TVA Fossil Capital Projects, is [REDACTED] supervisor.

[REDACTED] was interviewed regarding [REDACTED] hiring process and provided the following information.

- ██████ started working at TVA in approximately June or July 2011 and is contracted for a six-month period. Based on his work performance, ██████ believed ██████ would receive a second six-month contract.
- Project Control Specialist contractors are hired through TVA and all hiring decisions are made by TVA. For example, ██████ resume was reviewed by ██████ and another TVA manager, and based on their review; ██████ was given a non-formal interview. ██████ described a non-formal interview as one without a hiring matrix score or standard questions. Based on ██████ performance in the interview, he was given a preliminary job offer. ██████ name and identifying information were then forwarded to Johnson Services, who hired ██████ and performed his background investigation and drug testing.
- In approximately September 2010, ██████ met ██████ at a TVA-sponsored golf tournament. Since that time, ██████ and ██████ play in the same foursome for every TVA-sponsored golf tournament. ██████ described her relationship with ██████ as professional only. The only time ██████ has contact with ██████ outside of work is at the TVA-sponsored golf tournaments.
- During a TVA-sponsored golf tournament in May 2011, ██████ mentioned to ██████ that she needed a Project Control Specialist with a strong background in finances. ██████ responded that she had a resume of an individual with a strong finance and software background and would send it to ██████. Soon after the tournament, ██████ provided ██████ with ██████ resume. ██████ resume was the only resume provided to ██████ by ██████ for consideration for the position. At the time, ██████ was unaware that ██████ was ██████ boyfriend, and ██████ failed to mention her relationship with ██████ to ██████.

This was the only time ██████ asked ██████ for resumes of qualified candidates to fill open Project Control Specialist vacancies. ██████ has not provided any other resumes to ██████.

- ██████ claimed that ██████ was hired as a result of his experience listed on his resume and his performance in the interview. ██████ did not provide additional references for ██████ and had no contact with ██████ during ██████ hiring process. ██████ advised ██████ of her relationship with ██████ only after he began working at TVA.

Statements Made by [REDACTED]

[REDACTED] was interviewed regarding the allegations and provided the following information.

- [REDACTED] advised that she went “above and beyond” to not get involved in [REDACTED] job search with TVA. [REDACTED] claimed she has never sourced or tracked [REDACTED] to any requisition for which he did not apply. In addition, [REDACTED] stated she never asked any recruiters to track or source [REDACTED] to a requisition for which he did not apply. However, [REDACTED] stated that all of the recruiters that worked for her knew that [REDACTED] was looking for a job with TVA, and [REDACTED] told her recruiters they could source [REDACTED] to a requisition if they determined he was qualified for the position.
- [REDACTED] stated it is common for someone to be tracked/sourced to a TVA requisition for which they did not apply. Recruiters have the ability to search an applicant pool for qualified applicants for every requisition. Those applicants can be forwarded to the hiring manager for further determination without having applied to the position.
- [REDACTED] claimed that for all the requisitions where [REDACTED] was sourced and did not apply, recruiters either sourced [REDACTED] to the requisitions on their own without her guidance or direction, or the recruiter was given permission by [REDACTED] to source [REDACTED] to a requisition because the recruiter determined he was qualified. No recruiters have advised [REDACTED] that [REDACTED] was not qualified for a position where he applied or was sourced.
- [REDACTED] stated that [REDACTED] has not asked her to source him to requisitions for which he did not apply.
- [REDACTED] claimed she has not made contact with any TVA hiring managers for any requisitions where [REDACTED] was tracked or sourced.

Allegation Made by [REDACTED]

Five days after [REDACTED] interview, she sent an e-mail to the investigating agent that contained the following allegation: [REDACTED] believed that an internship requisition was created specifically for the son ([REDACTED]) of a former recruiter ([REDACTED]) that worked for [REDACTED]. [REDACTED] alleged the requisition was created for a manager ([REDACTED]) in [REDACTED] former customer base. [REDACTED] claimed that [REDACTED] did not apply for the internship and was manually tracked, sourced, and hired all on the same day by [REDACTED], a former recruiter and friend of [REDACTED]. [REDACTED] further alleged that [REDACTED] was not a manager that was part of [REDACTED] customer base for recruiting and that [REDACTED] and his wife are personal friends of [REDACTED].

The allegation presented by ██████████ in her e-mail was investigated by our office. The OIG conducted interviews and reviewed corresponding e-mail records regarding ██████████ internship. The allegation was unsubstantiated.

FINDINGS AND CONCLUSIONS

Facts obtained during this investigation support the assertion that ██████████ willingly used her manager position with TVA's Talent Sourcing for the private gain of her boyfriend, ██████████. The facts support the assertion that ██████████ abused her TVA position in a manner that was intended to coerce and/or induce other TVA employees, including direct subordinates, to provide the benefit of TVA employment to ██████████.

TVA Policy

The Standards of Ethical Conduct are the basic ethics rules for all federal (including TVA) employees. The Standards, which are divided into nine subparts, include:

Misuse of Position

- A prohibition against employees using public office for their own private gain for the private gain of friends, relatives, or persons with whom they are affiliated in a non-Government capacity, or for the endorsement or any product, service, or enterprise.

TVA-SPP-11.3.16, Employee Discipline, states the range of penalties for violation of ethical laws or standards ranges from oral warning to discharge. The findings of this investigation constitute a willful violation of TVA's Code of Conduct.

REMARKS

In accordance with our procedures, ██████████ was given an opportunity to comment on a draft of this report. ██████████ comments are attached.

RECOMMENDATIONS

Based on our investigation, we recommend disciplinary action be taken against ██████████ in accordance with TVA-SPP-11.3.16, Employee Discipline.

We would appreciate being informed within 30 days of your determination of what action is appropriate on the basis of our report. In addition, if you have taken documented action in this matter, we would appreciate your sending a copy of the relevant information to this office for our file.

Peyton T. Hairston, Jr.
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December 6, 2011

This report has been designated "TVA Restricted" in accordance with TVA-SPP-12.02, TVA Information Management Policy. Accordingly, it should not be disclosed further without the prior approval of the Inspector General or his designee. In addition, no redacted version of this report should be distributed without notification to the Inspector General of the redactions that have been made.

A handwritten signature in black ink, appearing to read "John E. Brennan". The signature is fluid and cursive, with a prominent initial "J" and a long, sweeping underline.

John E. Brennan
Assistant Inspector General
(Investigations)
ET 4C-K

CASE CLOSING

File Number: 03C-13770

Subject Name: TVA Sensitive Information / [REDACTED]

Location: Chattanooga, TN

Special Agent: [REDACTED]

Date Opened: 2/7/2011

Date Closed: 01/30/2012

Basis for Investigation: Information was developed in coordination with [REDACTED], Supply Chain, that during the course of the bid/contractor selection process involving the Electrical Supply Alliance (ESA), the Chairman of ESA, [REDACTED], Knoxville, TN, email address: [REDACTED] received TVA sensitive information, apparently from a TVA employee or employees. Per the request of [REDACTED], this investigation was initiated to report efforts to identify TVA persons who may have improperly provided TVA sensitive information to ESA.

Findings: On January 27, 2012, [REDACTED] and [REDACTED] briefed [REDACTED] on the results of the investigation and hand-delivered a memo report identifying [REDACTED] as the (now retired) TVA employee who led sensitive information to ESA.

Report to management: Yes No

Prosecutive status: Accepted Declined Not referred

Basis for closing: Allegation unsubstantiated Management response

Comments: Recommend this investigation be closed with the identification of a Subject. This investigation was resolved upon identifying the subject to [REDACTED].

[REDACTED] _____ Agent Name	[REDACTED] _____ Agent Signature	Jan 30, 2012 _____ Date
[REDACTED] _____ Special Agent in Charge	[REDACTED] _____ Special Agent in Charge Signature	1/30/12 _____ Date

CASE CLOSING

File Number: Case File 09C14383

Subject Name: Serious Near-Miss Accident Investigation

Location: Other/Cumberland Fossil Plant

Special Agent: ██████████

Date Opened: 1/9/2012

Date Closed: 02/29/2012

Basis for Investigation: An ██████████ task-managed pipefitter at Cumberland Fossil Plant fell approximately 35 feet (ninth floor to ground level) while lowering a "bull hose." TVA Safety requested the OIG participate in a Serious Accident Investigation

Findings: On January 5, 2012, ██████████ employee ██████████ employed at the Cumberland Fossil Plant (CUF) as a Steamfitter sustained multiple injuries due to a fall of approximately 43 feet from the 9th floor of the Selective Catalytic Reduction (SCR) Module. On the day of the event, ██████████ and two other ██████████ employees (██████████) were assigned the task of unloading truck materials and the removal of the vertical portion of the 2 inch bull hose that had been used in previous outage activities. When the hose was initially installed prior to the outage, it had become wedged between a beam and pipe below the 6th floor. Since this did not affect functionality of the hose, it was not freed prior to the time of its removal. At the time of the event, the ██████████ brothers had gone to the 5th floor to free the wedged hose leaving ██████████ on the 9th floor holding the hull hose and lowering rope. As the hose became free of the pipe and beam, it began to fall pulling ██████████ head first over the handrail and down to the 6th floor catwalk. Facility & local emergency response personnel were notified and ██████████ was stabilized and then flown via helicopter to Vanderbilt Hospital.

██████████ is currently home recouping. ██████████ is a ██████████. ██████████ has obtained legal representation and all medical updates have been guarded.

Report to management: Yes No

Prosecutive status: Accepted Declined Not referred

Basis for closing: Allegation unsubstantiated Management response

Comments: The Root Cause Evaluation Presentation for Cumberland Fossil Plant [REDACTED] Lost time Injury was given to TVA Management on February 7, 2012. Close Case.

_____ Agent Name	_____ Agent Signature	_____ 02/28/2012 Date
_____ Special Agent in Charge	_____ Special Agent in Charge/Signature	_____ 2/29/12 Date

JEH

CASE CLOSING

File Number: Case File 11A14282
 Subject Name: M. F. Global
 Location: TVA - Chattanooga Office Complex
 Special Agent: [REDACTED]
 Date Opened: November 1, 2011
 Date Closed: March 7, 2012

Basis for Investigation: MF Global Holding Ltd. and MF Global Finance USA, Inc. filed for bankruptcy protection amid allegations that over \$600 million in customer funds is suspected to have been comingled with MF Global's company funds. TVA uses a subsidiary, MF Global, Inc. to clear financial gas and oil trades on the ICE and CME Group exchanges. It has been reported that MF Global was in violation of rules that require firms to keep customer funds separate from company money. TVA has an account value of approximately \$46 million with MF Global.

Findings: It was deemed by the AIGI that no further investigation is warranted in this matter. TVA is doing all that is possible to ensure that they receive any available money through the courts in MF Global's bankruptcy proceedings.

Report to management: Yes No
 Prosecutive status: Accepted Declined Not referred
 Basis for closing: Allegation unsubstantiated Management response

Comments: This matter is ready for closure.

[REDACTED] Agent Name	[REDACTED] Agent Signature	03/07/2012 Date
[REDACTED] Special Agent in Charge	[REDACTED] Special Agent in Charge Signature	03/07/2012 Date

CASE CLOSING

File Number: Case File 12C13735 [REDACTED]
 Subject Name: [REDACTED]
 Location: Chattanooga/Chattanooga Office Complex
 Special Agent: [REDACTED]
 Date Opened: 1/24/2011
 4/27/2012

Basis for Investigation: TVA Compliance/Advisory Support advised the Office of Inspector General that [REDACTED], allegedly submitted five fraudulent travel expense vouchers for reimbursement from October to December 2010. Total loss to TVA as a result of the fraudulent vouchers is \$1,762.61.

Findings: This investigation substantiated the allegation. From October 2010 through December 2010, [REDACTED] electronically submitted five fraudulent travel expense vouchers for reimbursement into TVA's Expense Reimbursement System (ERS). The vouchers were for official TVA travel, not taken by [REDACTED], and expenses not incurred by [REDACTED]. In addition, [REDACTED], who had previously been delegated ERS approval authority by [REDACTED] manager, electronically approved the same fraudulent vouchers for reimbursement. [REDACTED] fraudulently received \$1,762.61 in reimbursements for expenses she did not incur.

[REDACTED] was arrested and charged by the State of Tennessee with one count of TCA 39-14-103 (Theft over \$1,000.00 - Class D Felony). She was sentenced to 2 years guilty diversion.

The corresponding RAI to TVA Management resulted in \$1762.61 in restitution from [REDACTED] and termination of [REDACTED] TVA employment.

Report to management: Yes No
 Prosecutive status: Accepted Declined Not referred
 Basis for closing: Allegation unsubstantiated Management response

Comments: N/A

[REDACTED] Agent Name	[REDACTED] Agent Signature	4/26/2012 Date
[REDACTED] Special Agent in Charge	[REDACTED] Special Agent in Charge Signature	4/27/2012 Date

CASE CLOSING

File Number: Case File 12C14392

Subject Name: [REDACTED]

Location: Nashville/

Special Agent: [REDACTED]

Date Opened: 1/17/2012

Date Closed: 5/3/2012

Basis for Investigation: [REDACTED] contacted the OIG regarding alleged expense voucher fraud by a TVA manager in his work group. [REDACTED], has been entering expenses that [REDACTED] allegedly had not incurred, specifically related to meal expenses and rent. [REDACTED] had been placed in paid leave status pending the outcome of an investigation.

Findings: Our investigation substantiated the allegation of [REDACTED] falsifying travel expenses by not entering actual amounts incurred, but based claims on a \$46 per day standard. A contributing factor to the actions of these individuals in management positions was the actions of [REDACTED], in the position of [REDACTED]. During the timeframe he served in that position, [REDACTED] was responsible for managing and leading over two dozen employees, and created an atmosphere and culture that provided the opportunity for his employees to falsify expense reports.

Report to management: Yes No

Prosecutive status: Accepted Declined Not referred

Basis for closing: Allegation unsubstantiated Management response

Comments: [REDACTED] was terminated and Generation Construction will seek monetary recovery in the amount of \$1,900.00.

[REDACTED] Agent Name	[REDACTED] Agent Signature	5/3/2012 Date
[REDACTED] Special Agent in Charge	[REDACTED] Special Agent in Charge Signature	5/3/12 Date

262295

TVA RESTRICTED INFORMATION



EX 6, 7(c)

Office of the Inspector General
Report of Administrative Inquiry

March 28, 2012

Katherine J. Black, LP 3A-C
Robert M. Deacy, Sr., LP 5D-C

[REDACTED]
[REDACTED]
FOSSIL GENERATION DEVELOPMENT & CONSTRUCTION
FALSIFICATION OF RECORDS
TRAVEL CLAIMS AND VOUCHERS
OIG FILE NO. 12C-14392

This investigation was initiated based upon the request of Fossil Generation Development & Construction (FGD&C) regarding alleged expense voucher fraud by [REDACTED]. [REDACTED] was suspected of entering expenses that he had not incurred, specifically related to meals and rental of an apartment/house. [REDACTED] was placed on paid leave status pending the outcome of the investigation.

EXECUTIVE SUMMARY

Our office has initiated an investigation based on information from TVA management regarding concerns that [REDACTED] had falsified expense reports. TVA travel policies provide that employees on travel status are eligible for expense reimbursement for expenses actually incurred. The investigation to date revealed that [REDACTED] was hired by TVA on August 16, 2010, and during the period October 11, 2010 – September 29, 2011, he filed for expense reimbursement in amounts and patterns that appeared to be false, totaling approximately \$14,273.

[REDACTED] was interviewed and advised that the amounts that he had claimed were not actual expenses. He stated that his [REDACTED], at that time, [REDACTED], had instructed employees that TVA paid up to \$46 per day for meal expenses, so to recoup their expenses for food, they needed to claim something to the effect of \$15, \$15, \$15. That was \$15 for breakfast, \$15 for lunch, and \$15 for dinner. It did not matter what expenses they actually incurred, \$15, \$15, \$15 would get them near the \$46 maximum amount for the day; however, instead of documenting \$15, \$15, \$15, which was too obvious, employees needed to spread the amounts around a bit.

Separate investigations of three other management employees revealed the same pattern of behavior to include the senior management official, [REDACTED]. The behavior and the culture created by [REDACTED] appeared to be instrumental in causing the falsification of these claims.

SUMMARY OF INVESTIGATION

Interview of [REDACTED]

[REDACTED] was interviewed to ascertain details regarding the actions of [REDACTED]. [REDACTED] advised that he had developed sufficient information to believe that [REDACTED] had committed fraud by entering expenses into the TVA reimbursement system that were not incurred, and [REDACTED] had over-claimed rent expenses. As a result, effective January 13, 2012, [REDACTED] was placed on non-work status with pay, pending results of the Office of the Inspector General (OIG) investigation.

[REDACTED] was assigned to [REDACTED] on or about August 1, 2011, and began a transitioning period to take over as [REDACTED], replacing [REDACTED]. [REDACTED] assumed the [REDACTED] position just after Labor Day, September 2011. Shortly thereafter, the TVA OIG sent an inquiry regarding an allegation that a [REDACTED] [REDACTED] employee assigned to the [REDACTED] had been seen in an establishment in Knoxville, Tennessee, in the company of a female, and had used a TVA travel card to pay the bill at the establishment. At about the same time, [REDACTED] had asked the OIG to investigate a contract employee in a management oversight role regarding the falsification of sign in-sign out logs. In addition, [REDACTED] was reviewing expense vouchers for approval in which enough patterns were apparent to cause him to suspect the claims were fraudulent, and the practice was wide-spread. [REDACTED] had a meeting with his management staff on October 5, 2011, covering travel policy and he made it clear to them that everyone in the organization would adhere to the TVA travel policy. He advised them they would adhere to reimbursement for actual expenses and all suspicious claims would be questioned and receipts could be required at any time for any amount.

Another meeting was held on January 12, 2012, in which every employee in [REDACTED] attended and travel policy was again reviewed. It was the intent of [REDACTED] to put an immediate end to the apparent widespread practice of abuse of the travel policy, and he was successful in changing the behavior. Other abusers stopped (the apparent behavior of falsifying the documents) after the training. However, it had been conveyed to [REDACTED] that [REDACTED] opinion of the training given to the [REDACTED] employees was "bullshit," and it was obvious that [REDACTED] continued to do what [REDACTED] had directed [REDACTED] not to do. [REDACTED] requested the OIG to investigate the issue of abuse by [REDACTED].

██████████ provided a book containing relevant documentation, to include but not limited to dates of training regarding travel reimbursements received by ██████████, TVA Expense Reimbursement summaries, copies of lease agreements, rent receipts, expense receipts, etc. ██████████ advised his employees were authorized reimbursement for actual expenses, with a maximum allowable of \$46 per day, and he had instructed his employees to retain copies of all expenses.

██████████ noted that ██████████ official work station was Nashville, Tennessee, and ██████████ had been permitted by the former ██████████, to obtain an apartment while working temporarily in the Colbert Fossil Plant (Muscle Shoals, Alabama) area. ██████████ had leased an apartment, in Tuscumbia, Alabama, for \$1,100 per month, and then he had moved to a different location in Phil Campbell, Alabama, where he claimed rental fees of approximately \$1,200 per month. When ██████████ asked ██████████ why he was not using the TVA travel card to pay expenses, ██████████ said his Lessor did not accept credit cards, so he had paid in cash. For reimbursement for the rental expenses from TVA, ██████████ would claim \$100 per day in his travel reimbursement for twelve days, or until he had been reimbursed the rental expenses that he had paid the first of the month. ██████████ said a review of the expenses, compared to the rental receipts, revealed ██████████ claimed more in reimbursement than the receipts showed he had actually paid. A review by ██████████ showed that during the period of November 2010 – December 2011, ██████████ turned in receipts showing a total amount of \$17,040 was paid for lodging expense. He had filed claims for reimbursement for rental expenses totaling \$18,950, revealing a discrepancy, or over-claiming of \$1,910.

██████████ noted that he had confronted ██████████ after reviewing the TVA Expense Reimbursement charges for the month of December 2011. ██████████ had been requested to provide the receipts for the expense he claimed for December. Following the discussion, ██████████ had gone into the system and deleted the daily expense detail for that month that had not yet been approved, and had re-accomplished the entries, leaving off some of the expenses he had previously entered. The book was provided to the OIG.

Attachment 1 is a copy of the December 2011 vouchers submitted by ██████████ for payment, version 1, which was not approved but was questioned and receipts for the expenses were requested, and version 2, which was subsequently approved and paid. In an effort to understand the differences, ██████████, imported the raw data into an Excel format. This format was then analyzed and a pivot table view of the data was created. The difference between the two expense reports is as follows:

Invoice #	Total Mileage	Total Meals	Total Lodging	Prepaid Lodging	Total Other	Prepaid Other	TOTAL
1	\$ -	\$ 1,262.44	\$ 2,700.00	\$ 855.00	\$ -	\$ 16.59	\$ 4,834.03
2	\$ -	\$ 810.70	\$ 2,540.00	\$ 1,163.00	\$ 24.00	\$ 31.99	\$ 4,569.69

In summary, several categories changed. The largest variance is the overall meal expenses decreased between 1 and 2. Additionally, the Prepaid Lodging increased. The total difference between the two vouchers is \$264.34.

Review of TVA Standard Programs and Processes (TVA-SPP) 22.1, Revision 4

TVA-SPP 22.1 establishes the scope, roles, responsibilities, and processes involved when employees are required to travel in order to conduct TVA business.

Section 3.1.5, TVA Employees, states that TVA employees are responsible for ensuring compliance with TVA-SPP-22.1. Employees are responsible for submitting a claim for reimbursement of actual expenses and providing applicable receipts as required in Section 3.2.5. Reimbursements should only be submitted for actual out-of-pocket business travel expenses. Federal Travel Regulations require travel claims to be submitted within 5 days following completion of travel or every 30 days if in a continuous travel status.

Section 3.1.4, Supervisors, states that TVA supervisors are responsible for (1) ensuring that each traveler is informed of his/her responsibilities; (2) signing or electronically approving the requests for reimbursement to the extent expenses are prudently incurred and are reasonable, in compliance with these instructions, travel authorizations, and supervisor's instructions, and to the extent they are compatible with other associated records such as time reports and leave slips; (3) if it appears that the employee has not been prudent or reasonable in incurring travel expenses, the supervisor is responsible for (a) denying approval for expenses not reimbursable under this procedure; (b) counseling the employee; (c) taking any necessary corrective action with regard to future travel authorizations; and (4) reporting suspected fraudulent or irregular claims found on travel reimbursement requests submitted for payment to the OIG.

Effective January 1, 1993, reimbursements for travel expenses incurred in connection with employment away from the official station which is expected to last, or in fact lasts, one year or more are taxable to the employee and subject to income and FICA tax withholdings. Accounting Services should be notified immediately anytime an organization has or expects to have an employee in that situation.

Supervisors should give consideration to changing an employee's official station in lieu of paying continuous travel allowances if the employee is expected to remain at a temporary station for an extended period of time.

In accordance with Section 3.2.2, Reimbursable Expenses, an employee will be reimbursed for actual expenses incurred while performing official travel. Employees generally cannot perform official travel while in the area of their official station, although employees may be reimbursed certain transportation expenses for authorized local travel. In addition, employees are not reimbursed for commuting to and from their residence to their official station. Travel reimbursement is intended to reimburse the employee for costs incurred in excess of their normal commuting cost.

Official Station of [REDACTED]

The Human Resource Information System (HRIS) established [REDACTED] hire date as August 16, 2010, and [REDACTED] official station was identified as Nashville, Tennessee.

At the time [REDACTED] was hired, and since that time he had been employed by TVA, he had no connection with his "Official Station," Nashville, Tennessee. During an interview of [REDACTED], on February 9, 2012, he advised that when he was hired by TVA on August 16, 2010, he reported to work at KIF, Kingston, Tennessee. Before being hired by TVA on that date, he worked as a contractor through DZ/NPS, under the management of [REDACTED] at KIF. Based upon information provided by [REDACTED] began working on the Colbert Runoff Pond Support the day he was hired by TVA, and has continuously worked on projects in the Colbert and Widows creek area up until the time his work status was suspended.

During an interview with [REDACTED], it was noted to [REDACTED] that according to TVA records his hire date was April 13, 2009, and his official station at the time of hire was Muscle Shoals, Alabama, and his home address was in Paducah, Kentucky. His official station was changed on June 9, 2009, to Paducah, Kentucky, effective April 13, 2009, and remained the official station since that date. Asked if he knew why his official station was listed as Paducah, Kentucky; he stated that [REDACTED] had told him his official station was changed to Shawnee Fossil Plant, the closest fossil plant to his home in Paducah, Kentucky. He noted that the official station issue had been a subject of confusion to him and a number of other [REDACTED] employees. He mentioned [REDACTED] for example, whose official station apparently was Elizabethton, Tennessee. [REDACTED] said [REDACTED] lived in Savannah, Tennessee, and worked at Browns Ferry Nuclear Plant. [REDACTED] had never been assigned to work in the area of Elizabethton, Tennessee. [REDACTED] official station was Hartsville, Tennessee, and was then changed to Chattanooga, Tennessee, no one knew why. When [REDACTED] was directed to attend a multi-day training session in Chattanooga, he had to drive back each day to Kingston, Tennessee because he could not afford to stay in Chattanooga because it was his official station. [REDACTED] also noted that [REDACTED] official station was Nashville, Tennessee, but he had been working at Widows Creek Fossil Plant, Alabama, for almost a year. [REDACTED] opined that everyone in the group needed to be looked at to determine if they were properly assigned an official station.

Review of Leases

A review of the leases, copies provided to [REDACTED] by [REDACTED], revealed the following:

- [REDACTED] entered into a lease agreement with [REDACTED] and [REDACTED], Property Owners, and [REDACTED] Breckenridge Apartments, 107 Harrison Drive, Tuscumbia, Alabama, on November 19, 2010, for the lease of 1018 Hollin Court, Apartment #604, for a period of 6-12 months, beginning on November 19, 2010, and ending 30 days after a written notice was submitted to Breckenridge Apartments. The cost for the lease of a two bedroom furnished apartment, including all utilities, was \$1,100 per month. [REDACTED] rented the apartment from November 19, 2010 through April 30, 2011.

- ██████████ entered into a lease agreement with ██████████ and ██████████, to lease residential property located at 1965 Rail Splitter Road, Phil Campbell, Alabama, on April 1, 2011, for a period of 12 months, beginning May 1, 2011. The cost for the lease of this property was \$1,200 per month, plus utility services, telephone and garbage pickup.
- An OIG Agent, through contact with the Office Manager of Breckenridge Apartments, confirmed that ██████████ resided in Breckenridge Apartments from November 2010 to April 2011, and paid \$1,100 monthly.
- OIG Agents confirmed that ██████████ was paying utilities for the rental at 1965 Rail Splitter Road, Phil Campbell, Alabama, and an interview of a witness established his rental of the residence to date.
- ██████████ advised he had paid \$1,200 monthly for the rental of the house at 1965 Rail Splitter Road, Phil Campbell, Alabama. In addition, he had paid for utilities out of his pocket, and had not sought reimbursement from TVA for the utility expenses. ██████████ acknowledged the house was owned by ██████████, the brother of his girlfriend at the time. ██████████ agreed to undergo a polygraph examination as a testament that he paid \$1,200 for the rental of the home at the Rail Splitter Road address.

Review of Reimbursement Claims for Meals by ██████████

A review of daily claims for meal expenses by ██████████ from the day he was hired through December 30, 2011, revealed that during the period October 11, 2010 through September 29, 2011, he filed for expense reimbursement in amounts and patterns that appeared to be false, totaling approximately \$14,273 (Attachment 2). Attachment 2 establishes the monies that TVA paid to ██████████ as reimbursement for his claimed amounts for Breakfast (1002), Lunch (1003), and Dinner (1004) for the period August 16, 2010 through January 3, 2012.

Interview of ██████████

██████████ was interviewed about falsifying meal expenses, and he advised as follows:

- When he first came to work for TVA and attended Star 7, expense reimbursement policies were not discussed. In that training, they said managers would provide that information. No one explained that employees could purchase groceries if they were staying in an apartment and send in the receipt for groceries. What ██████████ manager told him was if he was buying groceries, the \$46 per day allowed the employee to get the grocery expense refunded. ██████████ said that was what he was told by ██████████. ██████████ said he was instructed to put \$15, \$15, and \$15 in every slot, but to spread it out a bit. Until the new manager, ██████████, talked to ██████████ in September 2011, ██████████ thought the instruction provided by ██████████ was how the process was done. Until ██████████ came along, ██████████ did not know that he was required to use his TVA credit card for everything.

- The money that he claimed for meal expenses were not actuals, but the total amount of money to obtain the \$45-46 a day to cover the cost of groceries, etc., for money expended for food, as he believed he had been instructed.

Overclaiming for Rental Expenses

██████████ was advised another major concern about his expenses was in regards to overbilling for lodging. His rental expense at the Railsplitter address was \$1,200 per month, and to recoup that expense he would bill \$100 per day for lodging until he recouped the monthly rental. On occasions he billed more than \$1,200; for example sometimes \$1,400 or \$1,600. He stated that on such occasions, it would have been a mistake. It was confusing when entering expenses for reimbursement because he would lose track of working days versus non-working days because of the way the online expense reimbursement dates all ran together. Asked why he billed \$2,300 in December 2011, when he only had a monthly rental of \$1,200, he thought perhaps he had billed for the January 2012 expense in that month.

Polygraph Examination on February 28, 2012

During the pre-test phase of the polygraph examination, ██████████ provided the following information.

- When ██████████ was hired by TVA in 2010, he met with ██████████ during a one on one meeting regarding procedures for claiming expenses. ██████████ instructed ██████████ to claim \$15 for breakfast, \$15 for lunch and \$15 for dinner on a daily basis. ██████████ told ██████████ to get his \$46 a day no matter what he actually had spent on meals. ██████████ explained to ██████████ that by doing so he could recoup the expenses he incurred for incidental items other than meals such as groceries, laundry detergent, toilet paper, toiletries and even some of the beer he consumed. ██████████ showed ██████████ one of his own expense claims on his computer as an example.
- This practice continued for three or four months until ██████████ got into trouble regarding his own meal expense claims. ██████████ informed ██████████ that ██████████ had informed him that it didn't look right. ██████████ suggested the meal amounts should not all be the same. ██████████ told ██████████ to adjust the amounts each day so they were not all \$15. He suggested amounts similar to \$10, \$15, and \$20, but told him to keep the amounts under \$46 total for each day. ██████████ commented that by doing this he would stay under the radar. ██████████ informed ██████████, "That fucking ██████████ got in my shit and he may go to the IG." ██████████ told ██████████ that he must break the amounts up and stay under the radar.
- ██████████ believed ██████████ was telling ██████████ to change the amounts to keep them both (██████████ and ██████████) from getting into trouble. ██████████ was covering for ██████████ since he and ██████████ were friends.

- [REDACTED] that this practice continued until September of 2011, when [REDACTED] took [REDACTED] position. [REDACTED] soon informed [REDACTED] and the other employees they were required to claim actual expenses and had to use a TVA credit card.
- [REDACTED] stated he did not consider anything improper at the time [REDACTED] initially instructed him on how to claim meal expenses as well as when he told him to adjust the amounts he was claiming. [REDACTED] now believes [REDACTED] was telling him to claim fraudulent meal expenses and was also most likely covering for himself and his own practice of doing the same.
- [REDACTED] advised that when he was initially hired, [REDACTED] promised him a salary of \$125,000 a year but his salary was only \$100,000. [REDACTED] instructed him to claim overtime so he could make up the \$25,000 loss in salary. [REDACTED] asked him if it was okay to do that and [REDACTED] told him that the okay to do so had come from VP, [REDACTED]. [REDACTED] also instructed [REDACTED] not to claim more than 10-15 hours of overtime on each timesheet and [REDACTED] questioned him as to why. [REDACTED] responded "That's the way things are done God damn it, so just fucking do it the way I want it done." [REDACTED] stated that he believes [REDACTED] was suggesting he claim overtime pay for work he did not perform. [REDACTED] said that he did claim overtime pay but only for work he actually performed.
- [REDACTED] advised that in April 2011, he signed a one year lease with [REDACTED] to rent a house owned by [REDACTED] located at 1965 Rail Splitter Road in Phil Campbell, Alabama for \$1,200 a month. [REDACTED] stated the house note for [REDACTED] was actually \$1,204. [REDACTED] paid all the electric, phone and cable expenses as well.
- [REDACTED] stated that [REDACTED] did agree to give [REDACTED] the first option to buy the house at the original appraised and listed price of \$185,000 when the rental contract expired in April 2012, if [REDACTED] was interested in purchasing the home at that time.
- [REDACTED] said that he has paid the \$1,200 each month to [REDACTED] in the form of a personal check and he has at no time received anything of value from [REDACTED], in return, including money or favors of any kind.
- [REDACTED] advised one month before [REDACTED] left, [REDACTED] suggested to [REDACTED] he change his home duty station from Nashville, Tennessee to Muscle Shoals, Alabama. [REDACTED] explained to [REDACTED] that by doing so he would not be in travel status and therefore no longer able to claim expenses while he was at home. [REDACTED] ignored [REDACTED]' request and told him to remain on travel status seven days a week in order to increase his income.

██████████ was provided a polygraph examination utilizing the following relevant questions:

- Did you receive any kickbacks or gratuities in return for renting that house on Rail Splitter Road?

██████████ Answer was “No”

- Did you receive anything of value in return for the rent you paid for the house on Rail Splitter Road?

██████████ Answer was “No”

Based on a review of the physiological responses recorded at the relevant questions during this polygraph examination, it was the opinion of this examiner that these responses were “No Deception Indicated.”

FINDINGS

Our investigation substantiated the allegation of ██████████ falsifying travel expenses by not entering actual amounts incurred, but based claims on a \$46 per day standard.

A contributing factor to the actions of these individuals in management positions was the actions of ██████████, in the position of ██████████. During the timeframe he served in that position, ██████████ was responsible for managing and leading over two dozen employees, and created an atmosphere and culture that provided the opportunity for his employees to falsify expense reports.

██████████ had been in extended travel status for over one year. In accordance with TVA-SPP-22.1, Revision 004, reimbursements for travel expenses which last for one year or more are taxable to the employee and subject to income and FICA taxes withholdings. Accounting Services should be notified immediately anytime an organization expects to have an employee in this situation.

According to TVA’s Code of Conduct – Compliance with Laws and Regulations, TVA “Employees shall comply with all applicable laws and regulations in carrying out our work responsibilities.” ██████████ submission of false travel claims violates this standard as each false travel claim is also in violation of Title 18 U.S.C. Chapter 47, Section 1001.

Falsification of expense amounts entered in TVA's Expense Reimbursement System is a violation of Title 18 U.S.C. Chapter 47, Section 1001.

Except as otherwise provided in this section, whoever, in any manner within the jurisdiction of the executive, legislative, or judicial branch of the Government of the United States, knowingly and willfully – (1) falsifies, conceals, or covers up by any trick, scheme, or device a material fact, (2) makes any materially false, fictitious, or fraudulent statement or representation; or (3) makes or uses any false writing or document knowing the same to contain any materially false, fictitious, or fraudulent statement or entry; shall be fined under this title, imprisoned not more than 5 years or, if the offense involves international or domestic terrorism (as defined in section 2331), imprisoned not more than 8 years, or both.

The United States Attorney's Office (USAO), Eastern District of Tennessee, was briefed on this investigation to date and advised that based upon the totality of the circumstances, prosecution would be declined in lieu of TVA administrative remedies, provided appropriate action was taken in regards to this and similar ongoing investigations regarding falsified expense reimbursements within this organization. If circumstances warranted, the USAO would consider prosecution of [REDACTED] for violation(s) of Title 18, U.S.C. Chapter 47, Section 1001 and/or other charges.

Separate investigations have been conducted on other management officials in this organization for the same or similar offenses committed by [REDACTED].

Compliance Audit

[REDACTED], Analyst, Expense Administration, TVA Controller, was contacted and requested to provide any information, evaluations, recommendations, and comments regarding the travel expenses and reimbursement request activities, etc., of [REDACTED] for the period December 23, 2008 – Present. Subsequently, [REDACTED] provided an e-mail detailing a review of [REDACTED] for the period January 2011, in which he made the following observation and suggestion for improvement (Attachment 3):

- I have completed the review for January 2011.
- Overall good use of the TVA travel card while on travel status, continue to use it for all expenses possible (policy requirement).
- One area of improvement:
 - Please keep in mind each meal has to be the actual expense and not the per diem allowed. The per diem is the guide for the meal allowed.

REMARKS

In accordance with our procedures, [REDACTED] was given an opportunity to comment on a draft of this report. [REDACTED] electronically provided comments (attached) to [REDACTED].

RECOMMENDATIONS

Based on our investigation, we recommend the following:

- Considering the organizational culture created by his supervisor, [REDACTED], FGD&C Management should take appropriate disciplinary action in accordance with TVA Standard Programs and Processes (TVA-SPP) 11.3.16, Employee Discipline, regarding [REDACTED] falsifying expense reimbursement documents during the period October 11, 2010 through September 29, 2011, totaling approximately \$14,273,
- FGD&C Management should confirm the accuracy of the lodging expense claims to ensure none of the apparent over-claimed lodging expenses included hotel lodging incurred during travel away from the Muscle Shoals area, and seek recovery for the over-claimed amounts.
- FGD&C Management should identify others in the organization whose reimbursement for travel expenses appear to not be actual expenses incurred but based on a per diem type of system. Consistent disciplinary action should be taken as well as efforts to seek recovery for the over-claimed amounts.
- FGD&C Management and TVA should perform a review to determine if all employees are assigned to an official station that is proper and cost effective for TVA. The assignment of official duty stations should not be used as a means to supplement employee salaries.
- FGD&C Management should coordinate with Accounting Services regarding extended and expected extended travel for all their employees to ensure the reimbursements are properly taxed.
- TVA should ensure that expense reimbursement for employees in extended travel are properly taxed.

We would appreciate being informed within 30 days of any action taken on the basis of our report. In addition, if action is taken, we would appreciate your sending a copy of the relevant information to this office.

Katherine J. Black
Robert M. Deacy, Sr.
Page 12
March 28, 2012

This report has been designated "TVA Restricted" in accordance with TVA Business Practice 29, Information Security. Accordingly, it should not be disclosed further without the prior approval of the Inspector General or his designee. In addition, no redacted version of this report should be distributed without notification to the Inspector General of the redactions that have been made.

A handwritten signature in black ink, appearing to read "John E. Brennan", is written over a light gray rectangular background.

John E. Brennan
Assistant Inspector General
(Investigations)

Attachment

CASE CLOSING

File Number: Case File 12C14462

Subject Name: [REDACTED]

Location: Knoxville/Kingston Fossil Plant

Special Agent: [REDACTED]

Date Opened: 2/29/2012

Date Closed: 5/3/2012

Basis for Investigation: This investigation was initiated based upon information developed during the course of an OIG investigation (12C14392), regarding falsified travel expenses. During that investigation, information surfaced that caused the review of expenditures by [REDACTED] that appeared to be false.

Findings: Our investigation substantiated the allegation that [REDACTED] and others in FGD&C falsified travel expenses by not entering actual expenses incurred, but based claims on a \$46 per day standard.

Report to management: Yes No

Prosecutive status: Accepted Declined Not referred

Basis for closing: Allegation unsubstantiated Management response

Comments: Management responded to the OIG RAI with the following actions regarding [REDACTED] [REDACTED] was counseled on TVA travel policies. The TVA ethics officer will be requested to speak at the next Generation Construction leadership meeting.

[REDACTED]	[REDACTED]	5/3/2012
Agent Name	Agent Signature	Date

[REDACTED]	[REDACTED]	5/3/2012
Special Agent in Charge	Special Agent in Charge Signature	Date

TVA RESTRICTED INFORMATION



EX 6, 7(c)

**Office of the Inspector General
Report of Administrative Inquiry**

May 1, 2012

Robert M. Deacy, Sr., LP 5D-C

[REDACTED]
FOSSIL GENERATION DEVELOPMENT & CONSTRUCTION
PADUCAH, KENTUCKY
FALSIFICATION OF RECORDS
TRAVEL CLAIMS AND VOUCHERS
OIG FILE NO. 12C-14462

This investigation was initiated based upon information developed in a separate Office of the Inspector General (OIG) investigation that revealed [REDACTED], Fossil Generation Development & Construction (FGD&C), and other personnel may have submitted false claims for travel expense reimbursement.

EXECUTIVE SUMMARY

Our office initiated an investigation based upon information from TVA management regarding concerns that an employee in [REDACTED], FGD&C had falsified travel reimbursement claims. TVA travel policies provide that employees on travel status are eligible for expense reimbursement for expenses actually incurred.

During OIG investigation, [REDACTED], advised the amounts he had claimed were not actual expenses. He stated his manager, [REDACTED], at that time, [REDACTED], had instructed employees that TVA paid up to \$46 per day for meal expenses. To recoup their expenses for food, employees needed to claim something to the effect of \$15 for breakfast, \$15 for lunch, and \$15 for dinner. Instead of documenting \$15, \$15, \$15, which was too obvious, employees needed to spread the amounts around a bit.

A review of claims submitted by [REDACTED] revealed he submitted claims for expense reimbursement in amounts and patterns that appeared to be false.

SUMMARY OF INVESTIGATION

Interview of [REDACTED]

- [REDACTED] was assigned to [REDACTED] on or about August 1, 2011, and began a transitioning period to take over as [REDACTED], replacing [REDACTED]. [REDACTED] assumed the [REDACTED] position just after Labor Day, September 2011. [REDACTED] began reviewing expense vouchers for approval in which enough patterns were apparent to cause him to suspect the claims were fraudulent, and the practice was widespread. [REDACTED] had a meeting with his management staff, including [REDACTED], on October 5, 2011, and he made it clear to them that everyone in the organization would adhere to the TVA travel policy. He advised them they would adhere to reimbursement for actual expenses and all suspicious claims would be questioned and receipts could be required at any time for any amount.
- Another meeting was held on January 12, 2012, in which every employee in [REDACTED] attended and the travel policy was again reviewed. It was the intent of [REDACTED] to put an immediate end to the widespread practice of apparent abuse of the travel policy, and he was successful in changing the behavior.

Review of TVA Standard Programs and Processes (TVA-SPP) 22.1, Revision 4

TVA-SPP 22.1 establishes the scope, roles, responsibilities, and processes involved when employees are required to travel in order to conduct TVA business. Section 3.1.5, TVA Employees, states that TVA employees are responsible for ensuring compliance with TVA-SPP-22.1. Employees are responsible for submitting a claim for reimbursement of actual expenses and providing applicable receipts as required in Section 3.2.5. Reimbursements should only be submitted for actual out-of-pocket business travel expenses.

Section 3.1.4, Supervisors, states that TVA supervisors are responsible for (1) ensuring that each traveler is informed of his/her responsibilities; (2) signing or electronically approving the requests for reimbursement to the extent expenses are prudently incurred and are reasonable, in compliance with these instructions, travel authorizations, and supervisor's instructions, and to the extent they are compatible with other associated records such as time reports and leave slips. If it appears that the employee has not been prudent or reasonable in incurring travel expenses, the supervisor is responsible for (1) denying approval for expenses not reimbursable under this procedure; (2) counseling the employee; (3) taking any necessary corrective action with regard to future travel authorizations; and (4) reporting suspected fraudulent or irregular claims found on travel reimbursement requests submitted for payment to the OIG.

Effective January 1, 1993, reimbursements for travel expenses incurred in connection with employment away from the official station which is expected to last, or in fact lasts, one year or more are taxable to the employee and subject to income and FICA tax withholdings. Accounting Services should be notified immediately anytime an organization expects to have an employee in this situation.

Review of Reimbursement Claims for Meals by [REDACTED]

A review of daily claims for meal expenses by [REDACTED] revealed he filed for expense reimbursement in amounts and patterns that appeared to be false. The attachment shows the monies TVA paid to [REDACTED] as reimbursement for his claimed amounts for breakfast (1002), lunch (1003), and dinner (1004) for the period of his employment, through January 2012.

Interview of [REDACTED]

- [REDACTED] was interviewed about falsifying meal expenses, and he advised that when he first came to work for TVA and attended Star 7, expense reimbursement policies were not discussed. In that training, attendees were told their managers would provide that information. [REDACTED] said he was instructed by [REDACTED] to put \$15, \$15, and \$15 in the three (breakfast, lunch, and dinner) slots, but to spread it out a bit. Until the new manager, [REDACTED], talked to [REDACTED] in September 2011, [REDACTED] thought the instruction provided by [REDACTED] was how the process was done. Until [REDACTED] came along, [REDACTED] did not know that he was required to use his TVA credit card for everything.
- The amounts [REDACTED] claimed for meal expenses were not actuals, but were the total amounts necessary to obtain the \$45-46 a day to cover the cost of groceries, etc., for money expended for food, as he believed he had been instructed.

Interview of [REDACTED]

- When [REDACTED] replaced [REDACTED], he sat down and reviewed the travel regulations with [REDACTED] and others. Prior to the arrival of [REDACTED], the only thing that had been made clear to the employees was any expense over \$25 needed to be accompanied by a receipt. Other than that, there was no expectation by any supervisor for receipts to be provided for any expenses.
- [REDACTED] advised that prior to [REDACTED], the travel reimbursement process was not a priority because it was such a slow process. Consequently, [REDACTED] would document his travel expenses for submission to his manager for approval in two-three month increments. The meal expenses he claimed were not actual expenses, but were in his estimation "reasonable" amounts for reimbursement. He said the amounts were "close" but not precise.

- He recalled at one time, it had been stated by both his managers, [REDACTED] (not further identified) and [REDACTED], that, "ain't nobody eats \$46 of food per day." He recalled hearing [REDACTED] complain on occasion when employees would submit even dollar expenses, and [REDACTED] commented that such entries were questionable entries. [REDACTED] had handed out travel regulations, but only toward the end of his term as manager. [REDACTED] and [REDACTED] had also indicated they did not want to see a bunch of receipts.
- [REDACTED] said there had never been any emphasis placed on the policies regarding travel expense reimbursement, and no supervisor ever denied one of his claims. He said he knew what actuals meant, but no one ever questioned or acted like they cared about expense reimbursement claims. [REDACTED] said he was told by supervisors the travel claims had to be within reason.

Interview of [REDACTED]

- [REDACTED] advised he was hired on April 13, 2009, by [REDACTED], Muscle Shoals, Alabama. He was to report to work at PSS in Muscle Shoals, Alabama. He noted that [REDACTED] at that time had been responsible for and ran the [REDACTED]. While [REDACTED] was attending the TVA Orientation class in Chattanooga, he was informed that he was to report for work at Kingston Fossil Plant to work on the ash spill recovery project, instead of reporting to work in Muscle Shoals, Alabama. His first supervisors were [REDACTED] and [REDACTED].
- [REDACTED] was advised that based upon a review of his meal expense reimbursements, it appeared that between the period April 2009 through approximately March 5, 2010, he had, for the most part, shown that he was aware that he was to claim actual expenses. Then, beginning on or about March 8, 2010, his claims completely shifted to a different pattern, and he began recording expenditures ending in zeros. He was asked to explain the shift in the way he documented the meal expenses. [REDACTED] stated the costs that he documented from April 2009 until March 5, 2010, were not actual expenses either, but the claims were close to his actual expenses. The shift in the way he recorded the costs started around March 8, 2010, after he had engaged in a conversation with fellow TVA employees, and [REDACTED] had voiced his frustration at the time and effort it took to document the daily expenses. Someone asked him how much he spent each day for meals, and [REDACTED] responded that he spent only about \$25-30 per day. Someone suggested he just put down \$5 for breakfast and \$10 each for lunch and dinner, and [REDACTED] began doing exactly that.

- [REDACTED] noted how low the morale had been in [REDACTED] under the leadership of [REDACTED] and [REDACTED], Vice President, [REDACTED], FGD&C. [REDACTED] said that it was only upon the arrival of [REDACTED] displayed an interest in [REDACTED] and other [REDACTED] employees, having them complete Individual Development Plans (IDPs) and listening to employees in regards to career goals. He noted that [REDACTED] sat down with the employees and gave them an opportunity to be heard. [REDACTED] had told the employees, in regards to the IDP, "that shit didn't mean anything."
- [REDACTED] said when [REDACTED] came on-board, he held a training session on travel expense reimbursement policies and even assigned [REDACTED] to teach the employees about the policies in a class environment. It was during that training that it was obvious, seeing how the employee's eyes lit up, that this was the first time they had been exposed to the TVA travel policies. Up to that point, [REDACTED] had simply instructed the employees to put down \$46 a day for meal expenses. [REDACTED] had said to [REDACTED] that such instruction was not correct, but [REDACTED] responded that yes, that was the right thing to do. [REDACTED] noted that he claimed much lower than the \$46 daily, because he knew he was not eating \$46 per day in food. He believed at some point, [REDACTED] had told [REDACTED] that [REDACTED] had handed out travel policies to the employees, but that was untrue, [REDACTED] had never issued the TVA travel policies to employees. [REDACTED] stated specifically, that he had not been aware of the policies regarding the claiming of actual expenses until they were trained by [REDACTED].
- He noted that when he first came to work at TVA, during orientation training, there was no training on eWorkplace or travel. He recalled that [REDACTED] (not further identified) had helped him the first time he inputted his travel reimbursement around April 2009. On multiple occasions, [REDACTED] had told [REDACTED], and other employees and contractors in the presence of [REDACTED], to maximize the meal amount of \$46 per day.
- [REDACTED] said until [REDACTED] had brought the employees together for detailed training, the employees did not comprehend the policy. He recalled the employees even tried to argue with [REDACTED] that the facts he was giving them regarding the travel policy were wrong, because it was so different than what they had been told by [REDACTED]. [REDACTED] said the employees thought they had been doing the right thing by following the direction of [REDACTED]. He said he had tried as best he could to match his daily reimbursement claims to his daily expenditures, and had never tried to make money from the meal expense claims.
- Again, he noted that until the training by [REDACTED], the employees were unaware of incidental expenses and what they could claim under that category. They had tried to recover some of those expenses as part of their claims for meal expenses.

- ██████ said that ██████ had stated to employees that he was claiming the max of \$46 per day. ██████ said he had been present in meetings when ██████ had told employees that he had friends in the OIG that kept him informed about what was going on. ██████ said he did not believe ██████ when he said that.
- ██████ believed that ██████ protected ██████. The relationship between the two seemed to be very deep.
- ██████ was asked if he had computer access to TVA, and he noted that he did. He was asked if he ever tried to search the TVA InsideNet for TVA's travel policy to determine for himself what the policies were. He responded that he and all the ██████ employees ran from dawn to dark, all they did was work. Everything they did was time-critical in regards to the ash spill, and they never had time or took the time to research the TVA travel policies. He said for himself, he rounded off numbers and tried to cover his living expenses.

FINDINGS

Our investigation substantiated the allegation that ██████ and others in FGD&C falsified travel expenses by not entering actual amounts incurred, but based claims on a \$46 per day standard.

A contributing factor to the actions of these individuals in management positions was the actions of ██████. During the timeframe he served in the position of ██████, he was responsible for managing and leading over two dozen employees, and appeared to create an atmosphere and culture that provided the opportunity for his employees to falsify expense reports.

██████ had been in extended travel status for over one year. In accordance with TVA-SPP-22.1, Revision 004, reimbursements for travel expenses which last for one year or more are taxable to the employee and subject to income and FICA taxes withholdings. Accounting Services should be notified immediately anytime an organization expects to have an employee in this situation.

According to TVA's Code of Conduct – Compliance with Laws and Regulations, TVA "Employees shall comply with all applicable laws and regulations in carrying out our work responsibilities." ██████ submission of false travel claims violates this standard as each false travel claim is also in violation of Title 18 U.S.C. Chapter 47, Section 1001.

Title 18 U.S.C. Chapter 47, Section 1001, is identified as follows:

Except as otherwise provided in this section, whoever, in any manner within the jurisdiction of the executive, legislative, or judicial branch of the Government of the United States, knowingly and willfully – (1) falsifies, conceals, or covers up by any trick, scheme, or device a material fact, (2) makes any materially false, fictitious, or fraudulent statement or representation; or (3) makes or uses any false writing or document knowing the same to contain any materially false, fictitious, or fraudulent statement or entry; shall be fined under this title, imprisoned not more than five years or, if the offense involves international or domestic terrorism (as defined in section 2331), imprisoned not more than eight years, or both.

The United States Attorney's Office (USAO), Eastern District of Tennessee, was briefed on this investigation to date and advised that based upon the totality of the circumstances, prosecution would be declined in lieu of TVA administrative remedies, provided appropriate action was taken in regards to this and similar ongoing investigations regarding falsified expense reimbursements within this organization. If circumstances warranted, the USAO would consider prosecution of [REDACTED] for violation(s) of Title 18, U.S.C. Chapter 47, Section 1001 and/or other charges.

REMARKS

In accordance with our procedures, [REDACTED] was given an opportunity to comment on a draft of this report. [REDACTED] did make any comments on draft report.

RECOMMENDATIONS

Based on our investigation, we recommend the following:

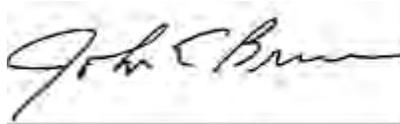
- Considering the organizational culture created by his supervisor, [REDACTED] management should take appropriate disciplinary action in accordance with TVA Standard Programs and Processes (TVA-SPP) 11.3.16, Employee Discipline, regarding [REDACTED] falsifying expense reimbursement documents.
- FGD&C management should coordinate with Accounting Services regarding extended and expected extended travel for all their employees to ensure the reimbursements are properly taxed.

The fact that we are not recommending TVA management cause the subject of the investigation to reimburse a specific amount of money because of the false claims is not intended to dissuade management of that action. We cannot determine the amount of money the subject actually spent for meals on any given day.

We would appreciate being informed within 30 days of any action taken on the basis of our report. In addition, if action is taken, we would appreciate your sending a copy of the relevant information to this office for our office.

Robert M. Deacy, Sr.
Page 8
May 1, 2012

This report has been designated "TVA Restricted" in accordance with TVA-SPP-12.02, TVA Information Management Policy. Accordingly, it should not be disclosed further without the prior approval of the Inspector General or his designee. In addition, no redacted version of this report should be distributed without notification to the Inspector General of the redactions that have been made.

A handwritten signature in black ink, appearing to read "John E. Brennan", enclosed in a thin black rectangular border.

John E. Brennan
Assistant Inspector General
(Investigations)


Attachment

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values		
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT
13-Apr-09	10	10
1004	10	10
15-Apr-09	20	20
1004	20	20
19-Apr-09	17.49	17.49
1004	17.49	17.49
20-Apr-09	33.78	33.78
1002	5.67	5.67
1003	9.85	9.85
1004	18.26	18.26
21-Apr-09	31.87	31.87
1002	6.11	6.11
1003	10.27	10.27
1004	15.49	15.49
22-Apr-09	36.06	36.06
1002	6.61	6.61
1003	9.89	9.89
1004	19.56	19.56
23-Apr-09	17.14	17.14
1002	5.78	5.78
1003	11.36	11.36
26-Apr-09	17.78	17.78
1004	17.78	17.78
27-Apr-09	36.02	36.02
1002	5.68	5.68
1003	9.91	9.91
1004	20.43	20.43
28-Apr-09	35.38	35.38
1002	6.43	6.43
1003	10.02	10.02
1004	18.93	18.93
29-Apr-09	31.87	31.87
1002	5.98	5.98
1003	8.55	8.55
1004	17.34	17.34
30-Apr-09	33.12	33.12
1002	6.45	6.45
1003	9.78	9.78
1004	16.89	16.89
1-May-09	15.35	15.35
1002	6.34	6.34
1003	9.01	9.01
3-May-09	16.87	16.87
1004	16.87	16.87
4-May-09	32.47	32.47
1002	4.89	4.89
1003	8.91	8.91
1004	18.67	18.67
5-May-09	34.73	34.73
1002	6.72	6.72
1003	8.99	8.99

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1004	19.02	19.02	
6-May-09	32.89	32.89	
1002	5.98	5.98	
1003	10.17	10.17	
1004	16.74	16.74	
7-May-09	35.59	35.59	
1002	6.79	6.79	
1003	9.34	9.34	
1004	19.46	19.46	
8-May-09	14.32	14.32	
1002	5.34	5.34	
1003	8.98	8.98	
10-May-09	19.97	19.97	
1004	19.97	19.97	
11-May-09	36.32	36.32	
1002	6.78	6.78	
1003	11.63	11.63	
1004	17.91	17.91	
12-May-09	37.26	37.26	
1002	5.97	5.97	
1003	10.53	10.53	
1004	20.76	20.76	
13-May-09	33.31	33.31	
1002	5.97	5.97	
1003	7.78	7.78	
1004	19.56	19.56	
14-May-09	36.61	36.61	
1002	6.76	6.76	
1003	8.91	8.91	
1004	20.94	20.94	
15-May-09	16.45	16.45	
1002	6.89	6.89	
1003	9.56	9.56	
17-May-09	20.94	20.94	
1004	20.94	20.94	
18-May-09	33.77	33.77	
1002	4.97	4.97	
1003	10.45	10.45	
1004	18.35	18.35	
19-May-09	33.38	33.38	
1002	6.01	6.01	
1003	9.1	9.1	
1004	18.27	18.27	
20-May-09	32.14	32.14	
1002	5.91	5.91	
1003	8.89	8.89	
1004	17.34	17.34	
21-May-09	37.92	37.92	
1002	6.02	6.02	
1003	11.01	11.01	
1004	20.89	20.89	

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
22-May-09	17.1	17.1	
1002	7.34	7.34	
1003	9.76	9.76	
24-May-09	18.99	18.99	
1004	18.99	18.99	
25-May-09	33.18	33.18	
1002	6.02	6.02	
1003	9.63	9.63	
1004	17.53	17.53	
26-May-09	37.83	37.83	
1002	8.47	8.47	
1003	9.52	9.52	
1004	19.84	19.84	
27-May-09	38.1	38.1	
1002	5.98	5.98	
1003	10.25	10.25	
1004	21.87	21.87	
28-May-09	39.91	39.91	
1002	7.54	7.54	
1003	11.49	11.49	
1004	20.88	20.88	
29-May-09	19.78	19.78	
1002	7.45	7.45	
1003	12.33	12.33	
31-May-09	22.58	22.58	
1004	22.58	22.58	
1-Jun-09	32.55	32.55	
1002	6.24	6.24	
1003	8.89	8.89	
1004	17.42	17.42	
2-Jun-09	33.6	33.6	
1002	5.96	5.96	
1003	8.12	8.12	
1004	19.52	19.52	
3-Jun-09	33.98	33.98	
1002	5.99	5.99	
1003	9.47	9.47	
1004	18.52	18.52	
4-Jun-09	38.51	38.51	
1002	6.85	6.85	
1003	10.03	10.03	
1004	21.63	21.63	
5-Jun-09	25.07	25.07	
1002	5.56	5.56	
1003	8.26	8.26	
1004	11.25	11.25	
7-Jun-09	19.43	19.43	
1004	19.43	19.43	
8-Jun-09	35.46	35.46	
1002	5.36	5.36	
1003	9.21	9.21	

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1004	20.89	20.89	
9-Jun-09	34.97	34.97	
1002	5.96	5.96	
1003	10.02	10.02	
1004	18.99	18.99	
10-Jun-09	36.34	36.34	
1002	6.45	6.45	
1003	8.52	8.52	
1004	21.37	21.37	
11-Jun-09	36.93	36.93	
1002	6.89	6.89	
1003	9.47	9.47	
1004	20.57	20.57	
12-Jun-09	35.59	35.59	
1002	6.45	6.45	
1003	8.27	8.27	
1004	20.87	20.87	
13-Jun-09	36.91	36.91	
1002	5.82	5.82	
1003	10.27	10.27	
1004	20.82	20.82	
14-Jun-09	35	35	
1002	7.03	7.03	
1003	8.52	8.52	
1004	19.45	19.45	
15-Jun-09	33.97	33.97	
1002	5.63	5.63	
1003	9.36	9.36	
1004	18.98	18.98	
16-Jun-09	33.18	33.18	
1002	5.21	5.21	
1003	8.56	8.56	
1004	19.41	19.41	
17-Jun-09	35.28	35.28	
1002	6.79	6.79	
1003	8.48	8.48	
1004	20.01	20.01	
18-Jun-09	35.22	35.22	
1002	7.48	7.48	
1003	9.02	9.02	
1004	18.72	18.72	
19-Jun-09	25.12	25.12	
1002	7.41	7.41	
1003	8.26	8.26	
1004	9.45	9.45	
22-Jun-09	33.68	33.68	
1002	5.78	5.78	
1003	9.01	9.01	
1004	18.89	18.89	
23-Jun-09	35.1	35.1	
1002	6.02	6.02	

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1003	8.99	8.99	
1004	20.09	20.09	
24-Jun-09	34.38	34.38	
1002	5.46	5.46	
1003	7.88	7.88	
1004	21.04	21.04	
25-Jun-09	36.89	36.89	
1002	7.99	7.99	
1003	9.56	9.56	
1004	19.34	19.34	
26-Jun-09	33.54	33.54	
1002	6.77	6.77	
1003	8.21	8.21	
1004	18.56	18.56	
27-Jun-09	37.76	37.76	
1002	8.34	8.34	
1003	7.45	7.45	
1004	21.97	21.97	
28-Jun-09	37.12	37.12	
1002	9.02	9.02	
1003	8.66	8.66	
1004	19.44	19.44	
29-Jun-09	34.59	34.59	
1002	5.36	5.36	
1003	8.89	8.89	
1004	20.34	20.34	
30-Jun-09	33.75	33.75	
1002	6.85	6.85	
1003	9.02	9.02	
1004	17.88	17.88	
1-Jul-09	36.43	36.43	
1002	5.22	5.22	
1003	9.66	9.66	
1004	21.55	21.55	
2-Jul-09	35.53	35.53	
1002	8.33	8.33	
1003	7.98	7.98	
1004	19.22	19.22	
5-Jul-09	28.46	28.46	
1003	11.22	11.22	
1004	17.24	17.24	
6-Jul-09	41.27	41.27	
1002	11.85	11.85	
1003	8.54	8.54	
1004	20.88	20.88	
7-Jul-09	41.31	41.31	
1002	10.44	10.44	
1003	9.71	9.71	
1004	21.16	21.16	
8-Jul-09	41.21	41.21	
1002	9.44	9.44	

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1003	11.88	11.88	
1004	19.89	19.89	
9-Jul-09	42.11	42.11	
1002	10.33	10.33	
1003	9.77	9.77	
1004	22.01	22.01	
10-Jul-09	38.38	38.38	
1002	9.94	9.94	
1003	11.22	11.22	
1004	17.22	17.22	
11-Jul-09	36.33	36.33	
1002	6.44	6.44	
1003	9.77	9.77	
1004	20.12	20.12	
12-Jul-09	36.68	36.68	
1002	7.22	7.22	
1003	9.02	9.02	
1004	20.44	20.44	
13-Jul-09	34.74	34.74	
1002	6.44	6.44	
1003	8.97	8.97	
1004	19.33	19.33	
14-Jul-09	35.09	35.09	
1002	5.77	5.77	
1003	9.31	9.31	
1004	20.01	20.01	
15-Jul-09	34.34	34.34	
1002	5.77	5.77	
1003	8.69	8.69	
1004	19.88	19.88	
16-Jul-09	34.43	34.43	
1002	5.88	5.88	
1003	8	8	
1004	20.55	20.55	
17-Jul-09	36.57	36.57	
1002	6.77	6.77	
1003	9.03	9.03	
1004	20.77	20.77	
19-Jul-09	33.88	33.88	
1002	5.33	5.33	
1003	7.88	7.88	
1004	20.67	20.67	
20-Jul-09	35.33	35.33	
1002	6.77	6.77	
1003	7.22	7.22	
1004	21.34	21.34	
21-Jul-09	34.42	34.42	
1002	5.43	5.43	
1003	6.98	6.98	
1004	22.01	22.01	
22-Jul-09	33.44	33.44	

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1002	6.44	6.44	
1003	8.01	8.01	
1004	18.99	18.99	
23-Jul-09	33.69	33.69	
1002	5.77	5.77	
1003	7.2	7.2	
1004	20.72	20.72	
24-Jul-09	34.3	34.3	
1002	5.66	5.66	
1003	7.55	7.55	
1004	21.09	21.09	
25-Jul-09	35.81	35.81	
1002	6.33	6.33	
1003	7.46	7.46	
1004	22.02	22.02	
26-Jul-09	33.71	33.71	
1002	5.77	5.77	
1003	6.88	6.88	
1004	21.06	21.06	
27-Jul-09	35.99	35.99	
1002	6.11	6.11	
1003	9.55	9.55	
1004	20.33	20.33	
28-Jul-09	35.76	35.76	
1002	5.97	5.97	
1003	7.91	7.91	
1004	21.88	21.88	
29-Jul-09	36.1	36.1	
1002	6.89	6.89	
1003	8.66	8.66	
1004	20.55	20.55	
30-Jul-09	37.81	37.81	
1002	7.88	7.88	
1003	8.91	8.91	
1004	21.02	21.02	
31-Jul-09	37.56	37.56	
1002	7.88	7.88	
1003	8.91	8.91	
1004	20.77	20.77	
2-Aug-09	27.25	27.25	
1003	6.22	6.22	
1004	21.03	21.03	
3-Aug-09	33.43	33.43	
1002	5.44	5.44	
1003	7.11	7.11	
1004	20.88	20.88	
4-Aug-09	33.61	33.61	
1002	6.09	6.09	
1003	7.55	7.55	
1004	19.97	19.97	
5-Aug-09	32.89	32.89	

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1002	6.11	6.11	
1003	8.09	8.09	
1004	18.89	18.89	
6-Aug-09	35.98	35.98	
1002	5.41	5.41	
1003	8.77	8.77	
1004	21.8	21.8	
7-Aug-09	32.44	32.44	
1002	5.22	5.22	
1003	7.12	7.12	
1004	20.1	20.1	
8-Aug-09	33.76	33.76	
1002	5.44	5.44	
1003	7.88	7.88	
1004	20.44	20.44	
9-Aug-09	35.42	35.42	
1002	6.21	6.21	
1003	8.01	8.01	
1004	21.2	21.2	
10-Aug-09	33.57	33.57	
1002	5.66	5.66	
1003	8.89	8.89	
1004	19.02	19.02	
11-Aug-09	35.27	35.27	
1002	6.01	6.01	
1003	8.54	8.54	
1004	20.72	20.72	
12-Aug-09	35.22	35.22	
1002	6.11	6.11	
1003	8.22	8.22	
1004	20.89	20.89	
13-Aug-09	34.11	34.11	
1002	6.11	6.11	
1003	9.01	9.01	
1004	18.99	18.99	
14-Aug-09	32.2	32.2	
1002	5.77	5.77	
1003	7.88	7.88	
1004	18.55	18.55	
16-Aug-09	29.91	29.91	
1003	8.89	8.89	
1004	21.02	21.02	
17-Aug-09	34.2	34.2	
1002	6.77	6.77	
1003	8.21	8.21	
1004	19.22	19.22	
18-Aug-09	36.93	36.93	
1002	7.09	7.09	
1003	8.91	8.91	
1004	20.93	20.93	
19-Aug-09	36.15	36.15	

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1002	6.89	6.89	
1003	7.92	7.92	
1004	21.34	21.34	
20-Aug-09	34.56	34.56	
1002	5.97	5.97	
1003	8.44	8.44	
1004	20.15	20.15	
21-Aug-09	34.78	34.78	
1002	6.88	6.88	
1003	8.01	8.01	
1004	19.89	19.89	
22-Aug-09	37.82	37.82	
1002	7.77	7.77	
1003	8.04	8.04	
1004	22.01	22.01	
23-Aug-09	34.36	34.36	
1002	6.78	6.78	
1003	8.13	8.13	
1004	19.45	19.45	
24-Aug-09	33.42	33.42	
1002	5.77	5.77	
1003	8.34	8.34	
1004	19.31	19.31	
25-Aug-09	36.35	36.35	
1002	6.88	6.88	
1003	8.92	8.92	
1004	20.55	20.55	
26-Aug-09	37.21	37.21	
1002	7.02	7.02	
1003	9.12	9.12	
1004	21.07	21.07	
27-Aug-09	33.89	33.89	
1002	6.91	6.91	
1003	8.02	8.02	
1004	18.96	18.96	
28-Aug-09	35	35	
1002	7.22	7.22	
1003	8.51	8.51	
1004	19.27	19.27	
29-Aug-09	34.92	34.92	
1002	7.22	7.22	
1003	9.24	9.24	
1004	18.46	18.46	
30-Aug-09	34.01	34.01	
1002	7.88	7.88	
1003	8.03	8.03	
1004	18.1	18.1	
31-Aug-09	35.87	35.87	
1002	7.43	7.43	
1003	8.11	8.11	
1004	20.33	20.33	

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1-Sep-09	35.67	35.67	
1002	6.88	6.88	
1003	9.02	9.02	
1004	19.77	19.77	
2-Sep-09	38.01	38.01	
1002	7.91	7.91	
1003	10.22	10.22	
1004	19.88	19.88	
3-Sep-09	36.1	36.1	
1002	7.33	7.33	
1003	8.66	8.66	
1004	20.11	20.11	
7-Sep-09	34.53	34.53	
1002	6.88	6.88	
1003	8.21	8.21	
1004	19.44	19.44	
8-Sep-09	35.28	35.28	
1002	6.01	6.01	
1003	8.89	8.89	
1004	20.38	20.38	
9-Sep-09	34.1	34.1	
1002	5.77	5.77	
1003	7.31	7.31	
1004	21.02	21.02	
10-Sep-09	34.16	34.16	
1002	6.77	6.77	
1003	9.42	9.42	
1004	17.97	17.97	
11-Sep-09	36.09	36.09	
1002	7.54	7.54	
1003	8.22	8.22	
1004	20.33	20.33	
12-Sep-09	36.49	36.49	
1002	7.44	7.44	
1003	8.92	8.92	
1004	20.13	20.13	
13-Sep-09	37.52	37.52	
1002	7.22	7.22	
1003	8.97	8.97	
1004	21.33	21.33	
14-Sep-09	34.24	34.24	
1002	6.88	6.88	
1003	8.33	8.33	
1004	19.03	19.03	
15-Sep-09	35.86	35.86	
1002	7.23	7.23	
1003	9.66	9.66	
1004	18.97	18.97	
16-Sep-09	35.99	35.99	
1002	6.88	6.88	
1003	8.56	8.56	

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1004	20.55	20.55	
17-Sep-09	36.6	36.6	
1002	7.33	7.33	
1003	9.34	9.34	
1004	19.93	19.93	
18-Sep-09	35.77	35.77	
1002	7.55	7.55	
1003	8.44	8.44	
1004	19.78	19.78	
20-Sep-09	23.99	23.99	
1003	7.44	7.44	
1004	16.55	16.55	
21-Sep-09	34.94	34.94	
1002	6.03	6.03	
1003	9.12	9.12	
1004	19.79	19.79	
22-Sep-09	34.54	34.54	
1002	5.88	5.88	
1003	8.22	8.22	
1004	20.44	20.44	
23-Sep-09	35.12	35.12	
1002	6.89	6.89	
1003	9.31	9.31	
1004	18.92	18.92	
24-Sep-09	37.73	37.73	
1002	7.22	7.22	
1003	9.6	9.6	
1004	20.91	20.91	
25-Sep-09	36.29	36.29	
1002	6.97	6.97	
1003	7.55	7.55	
1004	21.77	21.77	
26-Sep-09	35.35	35.35	
1002	7.01	7.01	
1003	8.66	8.66	
1004	19.68	19.68	
27-Sep-09	36.41	36.41	
1002	6.88	6.88	
1003	9.19	9.19	
1004	20.34	20.34	
28-Sep-09	35.33	35.33	
1002	6.44	6.44	
1003	8.92	8.92	
1004	19.97	19.97	
29-Sep-09	37.56	37.56	
1002	7.33	7.33	
1003	9.21	9.21	
1004	21.02	21.02	
30-Sep-09	36.39	36.39	
1002	7.01	7.01	
1003	8.77	8.77	

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1004	20.61	20.61	
1-Oct-09	33.63	33.63	
1002	6.02	6.02	
1003	8.56	8.56	
1004	19.05	19.05	
2-Oct-09	37.22	37.22	
1002	7.22	7.22	
1003	9.12	9.12	
1004	20.88	20.88	
4-Oct-09	26.36	26.36	
1003	7.44	7.44	
1004	18.92	18.92	
5-Oct-09	34.03	34.03	
1002	5.78	5.78	
1003	8.33	8.33	
1004	19.92	19.92	
6-Oct-09	35.64	35.64	
1002	6.41	6.41	
1003	9.01	9.01	
1004	20.22	20.22	
7-Oct-09	34.64	34.64	
1002	5.12	5.12	
1003	7.97	7.97	
1004	21.55	21.55	
8-Oct-09	33.86	33.86	
1002	6.33	6.33	
1003	8.55	8.55	
1004	18.98	18.98	
9-Oct-09	36.86	36.86	
1002	7.88	7.88	
1003	8.42	8.42	
1004	20.56	20.56	
10-Oct-09	36.37	36.37	
1002	7.11	7.11	
1003	8.49	8.49	
1004	20.77	20.77	
11-Oct-09	38.23	38.23	
1002	6.99	6.99	
1003	8.28	8.28	
1004	22.96	22.96	
12-Oct-09	34.77	34.77	
1002	6.44	6.44	
1003	8.32	8.32	
1004	20.01	20.01	
13-Oct-09	37.33	37.33	
1002	6.88	6.88	
1003	9.22	9.22	
1004	21.23	21.23	
14-Oct-09	36.36	36.36	
1002	7.89	7.89	
1003	8.55	8.55	

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1004	19.92	19.92	
17-Oct-09	17.66	17.66	
1004	17.66	17.66	
18-Oct-09	34.81	34.81	
1002	7.44	7.44	
1003	8.93	8.93	
1004	18.44	18.44	
19-Oct-09	37.68	37.68	
1002	7.11	7.11	
1003	9.56	9.56	
1004	21.01	21.01	
20-Oct-09	35.65	35.65	
1002	5.88	5.88	
1003	9.11	9.11	
1004	20.66	20.66	
21-Oct-09	34.61	34.61	
1002	6.88	6.88	
1003	8.51	8.51	
1004	19.22	19.22	
22-Oct-09	36.01	36.01	
1002	7.01	7.01	
1003	9.33	9.33	
1004	19.67	19.67	
23-Oct-09	34.89	34.89	
1002	6.33	6.33	
1003	8.23	8.23	
1004	20.33	20.33	
24-Oct-09	34.43	34.43	
1002	5.77	5.77	
1003	8.22	8.22	
1004	20.44	20.44	
25-Oct-09	36.79	36.79	
1002	7.02	7.02	
1003	8.44	8.44	
1004	21.33	21.33	
26-Oct-09	34.91	34.91	
1002	5.66	5.66	
1003	8.22	8.22	
1004	21.03	21.03	
27-Oct-09	36.52	36.52	
1002	6.76	6.76	
1003	9.43	9.43	
1004	20.33	20.33	
28-Oct-09	34.68	34.68	
1002	6.02	6.02	
1003	8.89	8.89	
1004	19.77	19.77	
29-Oct-09	35.09	35.09	
1002	6.45	6.45	
1003	9.67	9.67	
1004	18.97	18.97	

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
30-Oct-09	38.28	38.28	
1002	7.83	7.83	
1003	9.89	9.89	
1004	20.56	20.56	
1-Nov-09	23.69	23.69	
1003	6.77	6.77	
1004	16.92	16.92	
2-Nov-09	37.32	37.32	
1002	6.78	6.78	
1003	8.55	8.55	
1004	21.99	21.99	
3-Nov-09	34	34	
1002	5.89	5.89	
1003	8.77	8.77	
1004	19.34	19.34	
4-Nov-09	37.44	37.44	
1002	6.77	6.77	
1003	9.11	9.11	
1004	21.56	21.56	
5-Nov-09	34.76	34.76	
1002	6.31	6.31	
1003	8.67	8.67	
1004	19.78	19.78	
6-Nov-09	37.36	37.36	
1002	7.56	7.56	
1003	9.92	9.92	
1004	19.88	19.88	
7-Nov-09	33.14	33.14	
1002	5.11	5.11	
1003	8.02	8.02	
1004	20.01	20.01	
8-Nov-09	35	35	
1002	6.77	6.77	
1003	8.29	8.29	
1004	19.94	19.94	
9-Nov-09	34.22	34.22	
1002	6.22	6.22	
1003	8.67	8.67	
1004	19.33	19.33	
10-Nov-09	38.21	38.21	
1002	7.55	7.55	
1003	8.99	8.99	
1004	21.67	21.67	
11-Nov-09	35.05	35.05	
1002	7.11	7.11	
1003	9.02	9.02	
1004	18.92	18.92	
15-Nov-09	29.21	29.21	
1003	8.44	8.44	
1004	20.77	20.77	
16-Nov-09	38.92	38.92	

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1002	7.55	7.55	
1003	10.93	10.93	
1004	20.44	20.44	
17-Nov-09	35.79	35.79	
1002	6.88	6.88	
1003	9.42	9.42	
1004	19.49	19.49	
18-Nov-09	37.9	37.9	
1002	8.11	8.11	
1003	9.22	9.22	
1004	20.57	20.57	
19-Nov-09	37.01	37.01	
1002	6.11	6.11	
1003	10.46	10.46	
1004	20.44	20.44	
20-Nov-09	37.77	37.77	
1002	7.33	7.33	
1003	11.67	11.67	
1004	18.77	18.77	
21-Nov-09	38.57	38.57	
1002	7.97	7.97	
1003	9.22	9.22	
1004	21.38	21.38	
22-Nov-09	39.08	39.08	
1002	8.02	8.02	
1003	9.66	9.66	
1004	21.4	21.4	
23-Nov-09	39.01	39.01	
1002	7.33	7.33	
1003	9.78	9.78	
1004	21.9	21.9	
24-Nov-09	37.89	37.89	
1002	8.01	8.01	
1003	11.21	11.21	
1004	18.67	18.67	
25-Nov-09	36.53	36.53	
1002	6.44	6.44	
1003	9.52	9.52	
1004	20.57	20.57	
29-Nov-09	31.66	31.66	
1003	11.88	11.88	
1004	19.78	19.78	
30-Nov-09	32.31	32.31	
1002	5.66	5.66	
1003	8.23	8.23	
1004	18.42	18.42	
1-Dec-09	36.23	36.23	
1002	6.21	6.21	
1003	9.43	9.43	
1004	20.59	20.59	
2-Dec-09	31.87	31.87	

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1002	5.33	5.33	
1003	7.31	7.31	
1004	19.23	19.23	
3-Dec-09	31.34	31.34	
1002	5.81	5.81	
1003	8.09	8.09	
1004	17.44	17.44	
4-Dec-09	36.65	36.65	
1002	7.22	7.22	
1003	8.99	8.99	
1004	20.44	20.44	
5-Dec-09	34.81	34.81	
1002	6.34	6.34	
1003	9.03	9.03	
1004	19.44	19.44	
6-Dec-09	38.21	38.21	
1002	7.06	7.06	
1003	9.26	9.26	
1004	21.89	21.89	
7-Dec-09	35	35	
1002	6.44	6.44	
1003	9.12	9.12	
1004	19.44	19.44	
8-Dec-09	32.67	32.67	
1002	6.41	6.41	
1003	7.33	7.33	
1004	18.93	18.93	
9-Dec-09	35.19	35.19	
1002	7.89	7.89	
1003	8.01	8.01	
1004	19.29	19.29	
10-Dec-09	34.31	34.31	
1002	5.88	5.88	
1003	7.64	7.64	
1004	20.79	20.79	
11-Dec-09	34.04	34.04	
1002	6.48	6.48	
1003	8.22	8.22	
1004	19.34	19.34	
12-Dec-09	35.06	35.06	
1002	6.33	6.33	
1003	7.41	7.41	
1004	21.32	21.32	
13-Dec-09	34.76	34.76	
1002	6.33	6.33	
1003	7.99	7.99	
1004	20.44	20.44	
15-Dec-09	27.72	27.72	
1003	8.79	8.79	
1004	18.93	18.93	
16-Dec-09	33.54	33.54	

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1002	5.82	5.82	
1003	8.69	8.69	
1004	19.03	19.03	
17-Dec-09	35.13	35.13	
1002	6.11	6.11	
1003	9.38	9.38	
1004	19.64	19.64	
18-Dec-09	35.55	35.55	
1002	7.02	7.02	
1003	8.41	8.41	
1004	20.12	20.12	
19-Dec-09	34.46	34.46	
1002	5.23	5.23	
1003	8.35	8.35	
1004	20.88	20.88	
20-Dec-09	33.34	33.34	
1002	7.25	7.25	
1003	6.76	6.76	
1004	19.33	19.33	
21-Dec-09	32.76	32.76	
1002	6.87	6.87	
1003	8.11	8.11	
1004	17.78	17.78	
22-Dec-09	33.41	33.41	
1002	6.92	6.92	
1003	7.47	7.47	
1004	19.02	19.02	
23-Dec-09	36.43	36.43	
1002	6.88	6.88	
1003	8.32	8.32	
1004	21.23	21.23	
27-Dec-09	16.92	16.92	
1004	16.92	16.92	
28-Dec-09	32.14	32.14	
1002	5.11	5.11	
1003	7.59	7.59	
1004	19.44	19.44	
29-Dec-09	33.96	33.96	
1002	6.01	6.01	
1003	7.22	7.22	
1004	20.73	20.73	
30-Dec-09	30.01	30.01	
1002	6.22	6.22	
1003	5.12	5.12	
1004	18.67	18.67	
31-Dec-09	34.69	34.69	
1002	6.89	6.89	
1003	8.33	8.33	
1004	19.47	19.47	
1-Jan-10	32.66	32.66	
1002	4.77	4.77	

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1003	7.22	7.22	
1004	20.67	20.67	
2-Jan-10	33.18	33.18	
1002	5.39	5.39	
1003	8.43	8.43	
1004	19.36	19.36	
3-Jan-10	32.77	32.77	
1002	6.11	6.11	
1003	7.97	7.97	
1004	18.69	18.69	
4-Jan-10	30.27	30.27	
1002	5.01	5.01	
1003	7.88	7.88	
1004	17.38	17.38	
5-Jan-10	35.27	35.27	
1002	6.46	6.46	
1003	9.79	9.79	
1004	19.02	19.02	
6-Jan-10	36.72	36.72	
1002	6.72	6.72	
1003	9.24	9.24	
1004	20.76	20.76	
7-Jan-10	32.13	32.13	
1002	5.77	5.77	
1003	7.92	7.92	
1004	18.44	18.44	
8-Jan-10	33.57	33.57	
1002	5.81	5.81	
1003	8.21	8.21	
1004	19.55	19.55	
10-Jan-10	10.33	10.33	
1004	10.33	10.33	
11-Jan-10	29.75	29.75	
1002	5.31	5.31	
1003	6.95	6.95	
1004	17.49	17.49	
12-Jan-10	31.98	31.98	
1002	4.79	4.79	
1003	8.18	8.18	
1004	19.01	19.01	
13-Jan-10	31.87	31.87	
1002	5.23	5.23	
1003	8.31	8.31	
1004	18.33	18.33	
14-Jan-10	30.76	30.76	
1002	5.11	5.11	
1003	7.69	7.69	
1004	17.96	17.96	
15-Jan-10	32.99	32.99	
1002	5.03	5.03	
1003	7.29	7.29	

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1004	20.67	20.67	
16-Jan-10	34.47	34.47	
1002	6.82	6.82	
1003	7.88	7.88	
1004	19.77	19.77	
17-Jan-10	31.78	31.78	
1002	6.22	6.22	
1003	7.11	7.11	
1004	18.45	18.45	
18-Jan-10	31.33	31.33	
1002	5.23	5.23	
1003	8.69	8.69	
1004	17.41	17.41	
19-Jan-10	33.42	33.42	
1002	6.01	6.01	
1003	8.97	8.97	
1004	18.44	18.44	
20-Jan-10	32.7	32.7	
1002	5.01	5.01	
1003	8.22	8.22	
1004	19.47	19.47	
21-Jan-10	31.04	31.04	
1002	5.12	5.12	
1003	7.48	7.48	
1004	18.44	18.44	
22-Jan-10	33.94	33.94	
1002	6.34	6.34	
1003	8.56	8.56	
1004	19.04	19.04	
24-Jan-10	11.09	11.09	
1004	11.09	11.09	
25-Jan-10	22.68	22.68	
1002	3.12	3.12	
1003	7.67	7.67	
1004	11.89	11.89	
26-Jan-10	23.12	23.12	
1002	4.89	4.89	
1003	6.21	6.21	
1004	12.02	12.02	
27-Jan-10	23.38	23.38	
1002	5.21	5.21	
1003	7.91	7.91	
1004	10.26	10.26	
28-Jan-10	24.56	24.56	
1002	5.41	5.41	
1003	7.35	7.35	
1004	11.8	11.8	
29-Jan-10	23.38	23.38	
1002	4.91	4.91	
1003	7.45	7.45	
1004	11.02	11.02	

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
30-Jan-10	25.48	25.48	
1002	5.67	5.67	
1003	8.89	8.89	
1004	10.92	10.92	
31-Jan-10	23.51	23.51	
1002	5.71	5.71	
1003	7.83	7.83	
1004	9.97	9.97	
1-Feb-10	24.93	24.93	
1002	3.56	3.56	
1003	6.35	6.35	
1004	15.02	15.02	
2-Feb-10	26.25	26.25	
1002	4.03	4.03	
1003	7.43	7.43	
1004	14.79	14.79	
3-Feb-10	28.21	28.21	
1002	5.28	5.28	
1003	8.05	8.05	
1004	14.88	14.88	
4-Feb-10	26.76	26.76	
1002	5.23	5.23	
1003	7.91	7.91	
1004	13.62	13.62	
5-Feb-10	26.95	26.95	
1002	5.82	5.82	
1003	6.34	6.34	
1004	14.79	14.79	
6-Feb-10	25.16	25.16	
1002	4.22	4.22	
1003	8.04	8.04	
1004	12.9	12.9	
7-Feb-10	24.04	24.04	
1003	8.44	8.44	
1004	15.6	15.6	
8-Feb-10	20.71	20.71	
1003	6.77	6.77	
1004	13.94	13.94	
9-Feb-10	20.11	20.11	
1003	7.44	7.44	
1004	12.67	12.67	
10-Feb-10	21.11	21.11	
1003	6.13	6.13	
1004	14.98	14.98	
11-Feb-10	17.39	17.39	
1003	5.72	5.72	
1004	11.67	11.67	
12-Feb-10	16.55	16.55	
1004	16.55	16.55	
13-Feb-10	22.37	22.37	
1002	6.34	6.34	

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1004	16.03	16.03	
14-Feb-10	19.55	19.55	
1003	7.88	7.88	
1004	11.67	11.67	
15-Feb-10	26.79	26.79	
1002	5.24	5.24	
1003	8.67	8.67	
1004	12.88	12.88	
16-Feb-10	23.72	23.72	
1002	4.21	4.21	
1003	9.07	9.07	
1004	10.44	10.44	
17-Feb-10	22.48	22.48	
1002	4.85	4.85	
1003	7.61	7.61	
1004	10.02	10.02	
18-Feb-10	23.66	23.66	
1002	4.28	4.28	
1003	7.45	7.45	
1004	11.93	11.93	
19-Feb-10	23.02	23.02	
1002	5.33	5.33	
1003	7.67	7.67	
1004	10.02	10.02	
22-Feb-10	21.6	21.6	
1002	4.02	4.02	
1003	9.04	9.04	
1004	8.54	8.54	
23-Feb-10	23.26	23.26	
1002	5.04	5.04	
1003	7.33	7.33	
1004	10.89	10.89	
24-Feb-10	24.01	24.01	
1002	5.88	5.88	
1003	8.02	8.02	
1004	10.11	10.11	
25-Feb-10	22.02	22.02	
1002	6.22	6.22	
1003	7.67	7.67	
1004	8.13	8.13	
26-Feb-10	22.02	22.02	
1002	4.22	4.22	
1003	9.04	9.04	
1004	8.76	8.76	
27-Feb-10	23.39	23.39	
1002	5.2	5.2	
1003	8.27	8.27	
1004	9.92	9.92	
28-Feb-10	21.41	21.41	
1002	3.58	3.58	
1003	6.43	6.43	

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1004	11.4	11.4	
1-Mar-10	21.42	21.42	
1002	4.22	4.22	
1003	6.98	6.98	
1004	10.22	10.22	
2-Mar-10	23.34	23.34	
1002	5.01	5.01	
1003	8.87	8.87	
1004	9.46	9.46	
3-Mar-10	23.99	23.99	
1002	4.67	4.67	
1003	7.99	7.99	
1004	11.33	11.33	
4-Mar-10	23.7	23.7	
1002	5.89	5.89	
1003	8.42	8.42	
1004	9.39	9.39	
5-Mar-10	22.32	22.32	
1002	5.88	5.88	
1003	7.11	7.11	
1004	9.33	9.33	
8-Mar-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
9-Mar-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
10-Mar-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
11-Mar-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
12-Mar-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
13-Mar-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
14-Mar-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
15-Mar-10	25	25	
1002	5	5	

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1003	10	10	
1004	10	10	
16-Mar-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
17-Mar-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
18-Mar-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
19-Mar-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
22-Mar-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
28-Mar-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
29-Mar-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
30-Mar-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
31-Mar-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
1-Apr-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
2-Apr-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
4-Apr-10	10	10	
1004	10	10	
5-Apr-10	25	25	
1002	5	5	
1003	10	10	

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1004	10	10	
6-Apr-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
7-Apr-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
8-Apr-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
9-Apr-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
10-Apr-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
11-Apr-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
12-Apr-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
13-Apr-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
14-Apr-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
15-Apr-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
16-Apr-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
18-Apr-10	10	10	
1004	10	10	
19-Apr-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
20-Apr-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
21-Apr-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
22-Apr-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
23-Apr-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
24-Apr-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
25-Apr-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
26-Apr-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
27-Apr-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
28-Apr-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
29-Apr-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
30-Apr-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
3-May-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
4-May-10	25	25	
1002	5	5	
1003	10	10	

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1004	10	10	
5-May-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
6-May-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
7-May-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
8-May-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
9-May-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
10-May-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
11-May-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
12-May-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
13-May-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
14-May-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
17-May-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
18-May-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
19-May-10	25	25	
1002	5	5	

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1003	10	10	
1004	10	10	
20-May-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
21-May-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
22-May-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
23-May-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
24-May-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
25-May-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
26-May-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
27-May-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
28-May-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
31-May-10	10	10	
1004	10	10	
1-Jun-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
2-Jun-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
3-Jun-10	25	25	
1002	5	5	
1003	10	10	

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1004	10	10	
4-Jun-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
5-Jun-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
6-Jun-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
7-Jun-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
8-Jun-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
9-Jun-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
10-Jun-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
11-Jun-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
14-Jun-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
15-Jun-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
16-Jun-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
17-Jun-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
18-Jun-10	25	25	
1002	5	5	

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1003	10	10	
1004	10	10	
28-Jun-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
29-Jun-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
30-Jun-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
1-Jul-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
2-Jul-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
3-Jul-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
4-Jul-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
5-Jul-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
6-Jul-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
7-Jul-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
8-Jul-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
9-Jul-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
11-Jul-10	10	10	

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1004	10	10	
12-Jul-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
13-Jul-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
14-Jul-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
15-Jul-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
16-Jul-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
19-Jul-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
20-Jul-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
21-Jul-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
22-Jul-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
23-Jul-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
24-Jul-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
25-Jul-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
26-Jul-10	25	25	
1002	5	5	

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1003	10	10	
1004	10	10	
27-Jul-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
28-Jul-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
29-Jul-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
30-Jul-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
31-Jul-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
1-Aug-10	25	25	
1002	5	5	
1003	10	10	
1004	10	10	
2-Aug-10	34	34	
1002	7	7	
1003	12	12	
1004	15	15	
3-Aug-10	36	36	
1002	6	6	
1003	13	13	
1004	17	17	
4-Aug-10	37	37	
1002	8	8	
1003	13	13	
1004	16	16	
5-Aug-10	31	31	
1002	7	7	
1003	8	8	
1004	16	16	
6-Aug-10	34	34	
1002	7	7	
1003	12	12	
1004	15	15	
9-Aug-10	39	39	
1002	8	8	
1003	14	14	
1004	17	17	
10-Aug-10	32	32	

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1002	6	6	
1003	10	10	
1004	16	16	
11-Aug-10	34	34	
1002	7	7	
1003	12	12	
1004	15	15	
12-Aug-10	41	41	
1002	8	8	
1003	14	14	
1004	19	19	
13-Aug-10	38	38	
1002	8	8	
1003	13	13	
1004	17	17	
14-Aug-10	41	41	
1002	7	7	
1003	14	14	
1004	20	20	
15-Aug-10	39	39	
1002	8	8	
1003	12	12	
1004	19	19	
16-Aug-10	34	34	
1002	7	7	
1003	11	11	
1004	16	16	
17-Aug-10	30	30	
1002	6	6	
1003	10	10	
1004	14	14	
18-Aug-10	36	36	
1002	7	7	
1003	12	12	
1004	17	17	
19-Aug-10	32	32	
1002	6	6	
1003	11	11	
1004	15	15	
20-Aug-10	35	35	
1002	7	7	
1003	12	12	
1004	16	16	
23-Aug-10	34	34	
1002	7	7	
1003	11	11	
1004	16	16	
24-Aug-10	36	36	
1002	6	6	
1003	13	13	
1004	17	17	

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1004	16	16	
16-Sep-10	31	31	
1002	7	7	
1003	10	10	
1004	14	14	
17-Sep-10	32	32	
1002	6	6	
1003	10	10	
1004	16	16	
18-Sep-10	31	31	
1002	5	5	
1003	9	9	
1004	17	17	
19-Sep-10	29	29	
1002	7	7	
1003	9	9	
1004	13	13	
20-Sep-10	28	28	
1002	5	5	
1003	9	9	
1004	14	14	
21-Sep-10	31	31	
1002	6	6	
1003	8	8	
1004	17	17	
22-Sep-10	32	32	
1002	6	6	
1003	10	10	
1004	16	16	
23-Sep-10	31	31	
1002	6	6	
1003	9	9	
1004	16	16	
24-Sep-10	31	31	
1002	6	6	
1003	10	10	
1004	15	15	
26-Sep-10	9	9	
1004	9	9	
27-Sep-10	27	27	
1002	5	5	
1003	8	8	
1004	14	14	
28-Sep-10	31	31	
1002	6	6	
1003	9	9	
1004	16	16	
29-Sep-10	29	29	
1002	5	5	
1003	11	11	
1004	13	13	

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1004	16	16	
16-Sep-10	31	31	
1002	7	7	
1003	10	10	
1004	14	14	
17-Sep-10	32	32	
1002	6	6	
1003	10	10	
1004	16	16	
18-Sep-10	31	31	
1002	5	5	
1003	9	9	
1004	17	17	
19-Sep-10	29	29	
1002	7	7	
1003	9	9	
1004	13	13	
20-Sep-10	28	28	
1002	5	5	
1003	9	9	
1004	14	14	
21-Sep-10	31	31	
1002	6	6	
1003	8	8	
1004	17	17	
22-Sep-10	32	32	
1002	6	6	
1003	10	10	
1004	16	16	
23-Sep-10	31	31	
1002	6	6	
1003	9	9	
1004	16	16	
24-Sep-10	31	31	
1002	6	6	
1003	10	10	
1004	15	15	
26-Sep-10	9	9	
1004	9	9	
27-Sep-10	27	27	
1002	5	5	
1003	8	8	
1004	14	14	
28-Sep-10	31	31	
1002	6	6	
1003	9	9	
1004	16	16	
29-Sep-10	29	29	
1002	5	5	
1003	11	11	
1004	13	13	

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
30-Sep-10	18	18	
1002	7	7	
1003	11	11	
1-Oct-10	34	34	
1002	6	6	
1003	11	11	
1004	17	17	
2-Oct-10	31	31	
1002	6	6	
1003	10	10	
1004	15	15	
3-Oct-10	36	36	
1002	7	7	
1003	11	11	
1004	18	18	
4-Oct-10	30	30	
1002	4	4	
1003	10	10	
1004	16	16	
5-Oct-10	28	28	
1002	5	5	
1003	9	9	
1004	14	14	
6-Oct-10	29	29	
1002	5	5	
1003	9	9	
1004	15	15	
7-Oct-10	29	29	
1002	5	5	
1003	10	10	
1004	14	14	
8-Oct-10	31	31	
1002	5	5	
1003	10	10	
1004	16	16	
9-Oct-10	32	32	
1002	4	4	
1003	11	11	
1004	17	17	
10-Oct-10	31	31	
1002	5	5	
1003	9	9	
1004	17	17	
11-Oct-10	32	32	
1002	5	5	
1003	10	10	
1004	17	17	
12-Oct-10	31	31	
1002	4	4	
1003	11	11	
1004	16	16	

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
13-Oct-10	35	35	
1002	6	6	
1003	11	11	
1004	18	18	
14-Oct-10	32	32	
1002	5	5	
1003	11	11	
1004	16	16	
15-Oct-10	33	33	
1002	5	5	
1003	10	10	
1004	18	18	
16-Oct-10	32	32	
1002	5	5	
1003	11	11	
1004	16	16	
17-Oct-10	35	35	
1002	6	6	
1003	11	11	
1004	18	18	
18-Oct-10	33	33	
1002	5	5	
1003	11	11	
1004	17	17	
19-Oct-10	31	31	
1002	5	5	
1003	10	10	
1004	16	16	
20-Oct-10	32	32	
1002	6	6	
1003	9	9	
1004	17	17	
21-Oct-10	32	32	
1002	5	5	
1003	10	10	
1004	17	17	
24-Oct-10	23	23	
1003	7	7	
1004	16	16	
25-Oct-10	39	39	
1002	7	7	
1003	12	12	
1004	20	20	
26-Oct-10	39	39	
1002	7	7	
1003	11	11	
1004	21	21	
27-Oct-10	38	38	
1002	8	8	
1003	10	10	
1004	20	20	

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
28-Oct-10	37	37	
1002	8	8	
1003	10	10	
1004	19	19	
29-Oct-10	41	41	
1002	8	8	
1003	12	12	
1004	21	21	
1-Nov-10	39	39	
1002	7	7	
1003	12	12	
1004	20	20	
2-Nov-10	37	37	
1002	7	7	
1003	11	11	
1004	19	19	
3-Nov-10	37	37	
1002	8	8	
1003	11	11	
1004	18	18	
4-Nov-10	40	40	
1002	7	7	
1003	13	13	
1004	20	20	
5-Nov-10	37	37	
1002	7	7	
1003	10	10	
1004	20	20	
6-Nov-10	39	39	
1002	8	8	
1003	10	10	
1004	21	21	
7-Nov-10	40	40	
1002	8	8	
1003	11	11	
1004	21	21	
8-Nov-10	38	38	
1002	7	7	
1003	11	11	
1004	20	20	
9-Nov-10	39	39	
1002	8	8	
1003	10	10	
1004	21	21	
10-Nov-10	36	36	
1002	7	7	
1003	10	10	
1004	19	19	
11-Nov-10	37	37	
1002	7	7	
1003	10	10	

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1004	20	20	
12-Nov-10	35	35	
1002	8	8	
1003	9	9	
1004	18	18	
14-Nov-10	24	24	
1003	8	8	
1004	16	16	
15-Nov-10	35	35	
1002	5	5	
1003	10	10	
1004	20	20	
16-Nov-10	34	34	
1002	6	6	
1003	9	9	
1004	19	19	
17-Nov-10	38	38	
1002	6	6	
1003	11	11	
1004	21	21	
18-Nov-10	35	35	
1002	6	6	
1003	11	11	
1004	18	18	
19-Nov-10	36	36	
1002	5	5	
1003	10	10	
1004	21	21	
20-Nov-10	32	32	
1002	6	6	
1003	9	9	
1004	17	17	
21-Nov-10	35	35	
1002	5	5	
1003	10	10	
1004	20	20	
22-Nov-10	35	35	
1002	5	5	
1003	10	10	
1004	20	20	
23-Nov-10	33	33	
1002	6	6	
1003	9	9	
1004	18	18	
24-Nov-10	33	33	
1002	5	5	
1003	9	9	
1004	19	19	
25-Nov-10	30	30	
1002	5	5	
1003	8	8	

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1004	17	17	
26-Nov-10	17	17	
1002	6	6	
1003	11	11	
28-Nov-10	16	16	
1004	16	16	
29-Nov-10	31	31	
1002	5	5	
1003	10	10	
1004	16	16	
30-Nov-10	31	31	
1002	4	4	
1003	10	10	
1004	17	17	
1-Dec-10	33	33	
1002	5	5	
1003	11	11	
1004	17	17	
2-Dec-10	35	35	
1002	5	5	
1003	11	11	
1004	19	19	
3-Dec-10	28	28	
1002	5	5	
1003	9	9	
1004	14	14	
6-Dec-10	32	32	
1002	5	5	
1003	11	11	
1004	16	16	
7-Dec-10	31	31	
1002	5	5	
1003	9	9	
1004	17	17	
8-Dec-10	32	32	
1002	4	4	
1003	10	10	
1004	18	18	
9-Dec-10	35	35	
1002	5	5	
1003	11	11	
1004	19	19	
10-Dec-10	30	30	
1002	5	5	
1003	9	9	
1004	16	16	
11-Dec-10	35	35	
1002	5	5	
1003	11	11	
1004	19	19	
12-Dec-10	28	28	

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1002	4	4	
1003	9	9	
1004	15	15	
13-Dec-10	29	29	
1002	4	4	
1003	9	9	
1004	16	16	
14-Dec-10	32	32	
1002	5	5	
1003	9	9	
1004	18	18	
15-Dec-10	32	32	
1002	4	4	
1003	10	10	
1004	18	18	
16-Dec-10	31	31	
1002	5	5	
1003	9	9	
1004	17	17	
17-Dec-10	29	29	
1002	5	5	
1003	8	8	
1004	16	16	
20-Dec-10	30	30	
1002	5	5	
1003	9	9	
1004	16	16	
21-Dec-10	31	31	
1002	4	4	
1003	10	10	
1004	17	17	
22-Dec-10	29	29	
1002	5	5	
1003	10	10	
1004	14	14	
23-Dec-10	30	30	
1002	5	5	
1003	9	9	
1004	16	16	
27-Dec-10	30	30	
1002	5	5	
1003	9	9	
1004	16	16	
28-Dec-10	30	30	
1002	5	5	
1003	11	11	
1004	14	14	
29-Dec-10	32	32	
1002	5	5	
1003	10	10	
1004	17	17	

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
30-Dec-10	31	31	
1002	5	5	
1003	10	10	
1004	16	16	
2-Jan-11	16	16	
1004	16	16	
3-Jan-11	28	28	
1002	5	5	
1003	9	9	
1004	14	14	
4-Jan-11	32	32	
1002	5	5	
1003	11	11	
1004	16	16	
5-Jan-11	29	29	
1002	5	5	
1003	9	9	
1004	15	15	
6-Jan-11	30	30	
1002	5	5	
1003	9	9	
1004	16	16	
7-Jan-11	31	31	
1002	5	5	
1003	9	9	
1004	17	17	
8-Jan-11	33	33	
1002	6	6	
1003	11	11	
1004	16	16	
9-Jan-11	33	33	
1002	5	5	
1003	11	11	
1004	17	17	
10-Jan-11	28	28	
1002	5	5	
1003	9	9	
1004	14	14	
11-Jan-11	30	30	
1002	5	5	
1003	9	9	
1004	16	16	
12-Jan-11	31	31	
1002	6	6	
1003	11	11	
1004	14	14	
13-Jan-11	33	33	
1002	5	5	
1003	11	11	
1004	17	17	
14-Jan-11	30	30	

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1002	4	4	
1003	11	11	
1004	15	15	
17-Jan-11	32	32	
1002	5	5	
1003	11	11	
1004	16	16	
18-Jan-11	30	30	
1002	4	4	
1003	9	9	
1004	17	17	
19-Jan-11	30	30	
1002	5	5	
1003	11	11	
1004	14	14	
20-Jan-11	32	32	
1002	5	5	
1003	10	10	
1004	17	17	
21-Jan-11	31	31	
1002	5	5	
1003	10	10	
1004	16	16	
24-Jan-11	28	28	
1002	5	5	
1003	9	9	
1004	14	14	
25-Jan-11	32	32	
1002	4	4	
1003	11	11	
1004	17	17	
26-Jan-11	30	30	
1002	5	5	
1003	9	9	
1004	16	16	
27-Jan-11	30	30	
1002	5	5	
1003	9	9	
1004	16	16	
28-Jan-11	30	30	
1002	5	5	
1003	9	9	
1004	16	16	
31-Jan-11	28	28	
1002	5	5	
1003	9	9	
1004	14	14	
1-Feb-11	33	33	
1002	5	5	
1003	11	11	
1004	17	17	

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
2-Feb-11	31	31	
1002	5	5	
1003	11	11	
1004	15	15	
3-Feb-11	30	30	
1002	4	4	
1003	9	9	
1004	17	17	
4-Feb-11	29	29	
1002	5	5	
1003	9	9	
1004	15	15	
5-Feb-11	30	30	
1002	5	5	
1003	9	9	
1004	16	16	
6-Feb-11	29	29	
1002	4	4	
1003	9	9	
1004	16	16	
7-Feb-11	28	28	
1002	5	5	
1003	9	9	
1004	14	14	
8-Feb-11	32	32	
1002	5	5	
1003	11	11	
1004	16	16	
9-Feb-11	29	29	
1002	4	4	
1003	10	10	
1004	15	15	
10-Feb-11	30	30	
1002	5	5	
1003	9	9	
1004	16	16	
11-Feb-11	30	30	
1002	5	5	
1003	9	9	
1004	16	16	
14-Feb-11	28	28	
1002	5	5	
1003	9	9	
1004	14	14	
15-Feb-11	31	31	
1002	5	5	
1003	11	11	
1004	15	15	
16-Feb-11	31	31	
1002	4	4	
1003	11	11	

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1004	16	16	
17-Feb-11	29	29	
1002	5	5	
1003	9	9	
1004	15	15	
18-Feb-11	27	27	
1002	5	5	
1003	9	9	
1004	13	13	
21-Feb-11	28	28	
1002	5	5	
1003	9	9	
1004	14	14	
22-Feb-11	31	31	
1002	5	5	
1003	10	10	
1004	16	16	
23-Feb-11	30	30	
1002	5	5	
1003	9	9	
1004	16	16	
24-Feb-11	31	31	
1002	6	6	
1003	8	8	
1004	17	17	
25-Feb-11	30	30	
1002	5	5	
1003	9	9	
1004	16	16	
27-Feb-11	34	34	
1002	6	6	
1003	11	11	
1004	17	17	
28-Feb-11	38	38	
1002	7	7	
1003	12	12	
1004	19	19	
1-Mar-11	34	34	
1002	6	6	
1003	11	11	
1004	17	17	
2-Mar-11	31	31	
1002	5	5	
1003	10	10	
1004	16	16	
3-Mar-11	34	34	
1002	6	6	
1003	11	11	
1004	17	17	
4-Mar-11	28	28	
1002	5	5	

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1003	9	9	
1004	14	14	
5-Mar-11	32	32	
1002	5	5	
1003	10	10	
1004	17	17	
6-Mar-11	32	32	
1002	6	6	
1003	9	9	
1004	17	17	
7-Mar-11	29	29	
1002	5	5	
1003	9	9	
1004	15	15	
8-Mar-11	29	29	
1002	5	5	
1003	8	8	
1004	16	16	
9-Mar-11	32	32	
1002	8	8	
1003	8	8	
1004	16	16	
10-Mar-11	28	28	
1002	5	5	
1003	9	9	
1004	14	14	
11-Mar-11	28	28	
1002	5	5	
1003	9	9	
1004	14	14	
14-Mar-11	29	29	
1002	5	5	
1003	9	9	
1004	15	15	
15-Mar-11	29	29	
1002	5	5	
1003	10	10	
1004	14	14	
16-Mar-11	30	30	
1002	5	5	
1003	9	9	
1004	16	16	
17-Mar-11	30	30	
1002	5	5	
1003	9	9	
1004	16	16	
18-Mar-11	31	31	
1002	5	5	
1003	10	10	
1004	16	16	
19-Mar-11	30	30	

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1002	5	5	
1003	9	9	
1004	16	16	
20-Mar-11	31	31	
1002	5	5	
1003	8	8	
1004	18	18	
21-Mar-11	30	30	
1002	5	5	
1003	9	9	
1004	16	16	
22-Mar-11	32	32	
1002	5	5	
1003	10	10	
1004	17	17	
23-Mar-11	30	30	
1002	5	5	
1003	9	9	
1004	16	16	
24-Mar-11	28	28	
1002	5	5	
1003	9	9	
1004	14	14	
25-Mar-11	31	31	
1002	5	5	
1003	9	9	
1004	17	17	
31-Mar-11	28	28	
1002	5	5	
1003	9	9	
1004	14	14	
1-Apr-11	30	30	
1002	5	5	
1003	9	9	
1004	16	16	
2-Apr-11	33	33	
1002	5	5	
1003	10	10	
1004	18	18	
3-Apr-11	31	31	
1002	5	5	
1003	9	9	
1004	17	17	
4-Apr-11	28	28	
1002	5	5	
1003	9	9	
1004	14	14	
5-Apr-11	32	32	
1002	5	5	
1003	10	10	
1004	17	17	

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
6-Apr-11	30	30	
1002	5	5	
1003	9	9	
1004	16	16	
7-Apr-11	30	30	
1002	4	4	
1003	8	8	
1004	18	18	
8-Apr-11	26	26	
1002	5	5	
1003	8	8	
1004	13	13	
10-Apr-11	12	12	
1004	12	12	
11-Apr-11	29	29	
1002	4	4	
1003	9	9	
1004	16	16	
12-Apr-11	27	27	
1002	5	5	
1003	8	8	
1004	14	14	
13-Apr-11	32	32	
1002	5	5	
1003	10	10	
1004	17	17	
14-Apr-11	28	28	
1002	5	5	
1003	9	9	
1004	14	14	
15-Apr-11	14	14	
1002	4	4	
1003	10	10	
17-Apr-11	13	13	
1004	13	13	
18-Apr-11	30	30	
1002	4	4	
1003	10	10	
1004	16	16	
19-Apr-11	29	29	
1002	5	5	
1003	9	9	
1004	15	15	
20-Apr-11	31	31	
1002	5	5	
1003	10	10	
1004	16	16	
21-Apr-11	28	28	
1002	4	4	
1003	9	9	
1004	15	15	

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
22-Apr-11	15	15	
1002	5	5	
1003	10	10	
24-Apr-11	14	14	
1004	14	14	
25-Apr-11	28	28	
1002	4	4	
1003	9	9	
1004	15	15	
26-Apr-11	30	30	
1002	4	4	
1003	10	10	
1004	16	16	
27-Apr-11	27	27	
1002	4	4	
1003	9	9	
1004	14	14	
28-Apr-11	31	31	
1002	5	5	
1003	10	10	
1004	16	16	
29-Apr-11	26	26	
1002	5	5	
1003	8	8	
1004	13	13	
30-Apr-11	30	30	
1002	5	5	
1003	9	9	
1004	16	16	
1-May-11	30	30	
1002	5	5	
1003	9	9	
1004	16	16	
2-May-11	26	26	
1002	4	4	
1003	8	8	
1004	14	14	
3-May-11	30	30	
1002	5	5	
1003	9	9	
1004	16	16	
4-May-11	27	27	
1002	5	5	
1003	8	8	
1004	14	14	
5-May-11	30	30	
1002	5	5	
1003	9	9	
1004	16	16	
6-May-11	25	25	
1002	5	5	

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1003	8	8	
1004	12	12	
9-May-11	30	30	
1002	5	5	
1003	9	9	
1004	16	16	
10-May-11	28	28	
1002	4	4	
1003	10	10	
1004	14	14	
11-May-11	31	31	
1002	5	5	
1003	9	9	
1004	17	17	
12-May-11	27	27	
1002	4	4	
1003	9	9	
1004	14	14	
13-May-11	26	26	
1002	5	5	
1003	8	8	
1004	13	13	
16-May-11	27	27	
1002	4	4	
1003	9	9	
1004	14	14	
17-May-11	30	30	
1002	5	5	
1003	9	9	
1004	16	16	
18-May-11	27	27	
1002	4	4	
1003	8	8	
1004	15	15	
19-May-11	26	26	
1002	5	5	
1003	8	8	
1004	13	13	
20-May-11	26	26	
1002	5	5	
1003	8	8	
1004	13	13	
23-May-11	27	27	
1002	4	4	
1003	8	8	
1004	15	15	
24-May-11	27	27	
1002	4	4	
1003	7	7	
1004	16	16	
25-May-11	29	29	

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1002	5	5	
1003	9	9	
1004	15	15	
26-May-11	27	27	
1002	5	5	
1003	8	8	
1004	14	14	
27-May-11	30	30	
1002	5	5	
1003	9	9	
1004	16	16	
28-May-11	28	28	
1002	4	4	
1003	9	9	
1004	15	15	
29-May-11	30	30	
1002	5	5	
1003	9	9	
1004	16	16	
30-May-11	26	26	
1002	4	4	
1003	8	8	
1004	14	14	
31-May-11	30	30	
1002	5	5	
1003	9	9	
1004	16	16	
1-Jun-11	29	29	
1002	5	5	
1003	9	9	
1004	15	15	
2-Jun-11	27	27	
1002	4	4	
1003	8	8	
1004	15	15	
3-Jun-11	25	25	
1002	5	5	
1003	7	7	
1004	13	13	
12-Jun-11	19	19	
1003	6	6	
1004	13	13	
13-Jun-11	31	31	
1002	5	5	
1003	10	10	
1004	16	16	
14-Jun-11	29	29	
1002	5	5	
1003	9	9	
1004	15	15	
15-Jun-11	30	30	

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1002	5	5	
1003	10	10	
1004	15	15	
16-Jun-11	30	30	
1002	5	5	
1003	9	9	
1004	16	16	
17-Jun-11	32	32	
1002	5	5	
1003	10	10	
1004	17	17	
18-Jun-11	30	30	
1002	5	5	
1003	9	9	
1004	16	16	
19-Jun-11	30	30	
1002	5	5	
1003	9	9	
1004	16	16	
20-Jun-11	38	38	
1002	5	5	
1003	9	9	
1004	24	24	
21-Jun-11	24	24	
1004	24	24	
22-Jun-11	43	43	
1003	22	22	
1004	21	21	
23-Jun-11	49	49	
1002	12	12	
1003	18	18	
1004	19	19	
24-Jun-11	28	28	
1002	5	5	
1003	9	9	
1004	14	14	
26-Jun-11	15	15	
1004	15	15	
27-Jun-11	29	29	
1002	5	5	
1003	9	9	
1004	15	15	
28-Jun-11	33	33	
1002	6	6	
1003	11	11	
1004	16	16	
29-Jun-11	28	28	
1002	5	5	
1003	12	12	
1004	11	11	
30-Jun-11	30	30	

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1002	5	5	5
1003	9	9	9
1004	16	16	16
1-Jul-11	26	26	26
1002	5	5	5
1003	8	8	8
1004	13	13	13
4-Jul-11	28	28	28
1003	11	11	11
1004	17	17	17
5-Jul-11	35	35	35
1002	8	8	8
1003	9	9	9
1004	18	18	18
6-Jul-11	33	33	33
1002	7	7	7
1003	10	10	10
1004	16	16	16
7-Jul-11	36	36	36
1002	8	8	8
1003	11	11	11
1004	17	17	17
8-Jul-11	29	29	29
1002	5	5	5
1003	9	9	9
1004	15	15	15
9-Jul-11	38	38	38
1002	8	8	8
1003	11	11	11
1004	19	19	19
10-Jul-11	37	37	37
1002	8	8	8
1003	11	11	11
1004	18	18	18
11-Jul-11	44	44	44
1002	9	9	9
1003	12	12	12
1004	23	23	23
12-Jul-11	44	44	44
1002	12	12	12
1003	11	11	11
1004	21	21	21
13-Jul-11	45	45	45
1002	12	12	12
1003	13	13	13
1004	20	20	20
14-Jul-11	43	43	43
1002	9	9	9
1003	12	12	12
1004	22	22	22
15-Jul-11	34	34	34

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1002	9	9	9
1003	12	12	12
1004	13	13	13
17-Jul-11	16	16	16
1004	16	16	16
18-Jul-11	43	43	43
1002	9	9	9
1003	12	12	12
1004	22	22	22
19-Jul-11	39	39	39
1002	8	8	8
1003	10	10	10
1004	21	21	21
20-Jul-11	41	41	41
1002	8	8	8
1003	11	11	11
1004	22	22	22
21-Jul-11	24	24	24
1002	8	8	8
1003	16	16	16
24-Jul-11	16	16	16
1004	16	16	16
25-Jul-11	30	30	30
1002	6	6	6
1003	9	9	9
1004	15	15	15
26-Jul-11	32	32	32
1002	8	8	8
1003	10	10	10
1004	14	14	14
27-Jul-11	33	33	33
1002	8	8	8
1003	9	9	9
1004	16	16	16
28-Jul-11	30	30	30
1002	6	6	6
1003	9	9	9
1004	15	15	15
29-Jul-11	31	31	31
1002	5	5	5
1003	10	10	10
1004	16	16	16
30-Jul-11	33	33	33
1002	5	5	5
1003	11	11	11
1004	17	17	17
31-Jul-11	27	27	27
1002	5	5	5
1003	9	9	9
1004	13	13	13
1-Aug-11	30	30	30

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1002	5	5	5
1003	9	9	9
1004	16	16	16
2-Aug-11	29	29	29
1002	4	4	4
1003	10	10	10
1004	15	15	15
3-Aug-11	33	33	33
1002	6	6	6
1003	11	11	11
1004	16	16	16
4-Aug-11	29	29	29
1002	6	6	6
1003	9	9	9
1004	14	14	14
5-Aug-11	30	30	30
1002	5	5	5
1003	9	9	9
1004	16	16	16
8-Aug-11	33	33	33
1002	7	7	7
1003	9	9	9
1004	17	17	17
9-Aug-11	31	31	31
1002	6	6	6
1003	10	10	10
1004	15	15	15
10-Aug-11	33	33	33
1002	7	7	7
1003	10	10	10
1004	16	16	16
11-Aug-11	31	31	31
1002	6	6	6
1003	9	9	9
1004	16	16	16
12-Aug-11	30	30	30
1002	6	6	6
1003	9	9	9
1004	15	15	15
15-Aug-11	30	30	30
1002	5	5	5
1003	9	9	9
1004	16	16	16
16-Aug-11	33	33	33
1002	6	6	6
1003	11	11	11
1004	16	16	16
17-Aug-11	35	35	35
1002	7	7	7
1003	11	11	11
1004	17	17	17

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
18-Aug-11	37	37	
1002	7	7	
1003	12	12	
1004	18	18	
19-Aug-11	28	28	
1002	8	8	
1003	9	9	
1004	11	11	
22-Aug-11	30	30	
1002	5	5	
1003	9	9	
1004	16	16	
23-Aug-11	29	29	
1002	6	6	
1003	9	9	
1004	14	14	
24-Aug-11	34	34	
1002	7	7	
1003	10	10	
1004	17	17	
25-Aug-11	30	30	
1002	6	6	
1003	9	9	
1004	15	15	
26-Aug-11	29	29	
1002	5	5	
1003	8	8	
1004	16	16	
29-Aug-11	28	28	
1002	6	6	
1003	9	9	
1004	13	13	
30-Aug-11	35	35	
1002	8	8	
1003	11	11	
1004	16	16	
31-Aug-11	33	33	
1002	6	6	
1003	9	9	
1004	18	18	
1-Sep-11	37	37	
1002	7	7	
1003	13	13	
1004	17	17	
3-Sep-11	25	25	
1003	8	8	
1004	17	17	
4-Sep-11	29	29	
1002	6	6	
1003	9	9	
1004	14	14	

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
5-Sep-11	28	28	
1002	5	5	
1003	9	9	
1004	14	14	
6-Sep-11	29	29	
1002	4	4	
1003	9	9	
1004	16	16	
7-Sep-11	26	26	
1002	4	4	
1003	8	8	
1004	14	14	
8-Sep-11	27	27	
1002	5	5	
1003	9	9	
1004	13	13	
9-Sep-11	14	14	
1002	5	5	
1003	9	9	
11-Sep-11	14	14	
1004	14	14	
12-Sep-11	26	26	
1002	4	4	
1003	9	9	
1004	13	13	
13-Sep-11	26	26	
1002	4	4	
1003	9	9	
1004	13	13	
14-Sep-11	28	28	
1002	5	5	
1003	8	8	
1004	15	15	
15-Sep-11	25	25	
1002	5	5	
1003	9	9	
1004	11	11	
16-Sep-11	22	22	
1002	5	5	
1003	9	9	
1004	8	8	
18-Sep-11	19	19	
1003	8	8	
1004	11	11	
19-Sep-11	24	24	
1002	4	4	
1003	9	9	
1004	11	11	
20-Sep-11	23	23	
1002	5	5	
1003	8	8	

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1004	10	10	
21-Sep-11	28	28	
1002	4	4	
1003	9	9	
1004	15	15	
22-Sep-11	27	27	
1002	4	4	
1003	9	9	
1004	14	14	
23-Sep-11	14	14	
1002	5	5	
1003	9	9	
25-Sep-11	14	14	
1004	14	14	
26-Sep-11	7.47	7.47	
1002	1.64	1.64	
1003	5.83	5.83	
27-Sep-11	8.18	8.18	
1002	1.64	1.64	
1003	6.54	6.54	
28-Sep-11	9.9	9.9	
1002	1.64	1.64	
1004	8.26	8.26	
29-Sep-11	1.64	1.64	
1002	1.64	1.64	
30-Sep-11	17.75	17.75	
1002	1.64	1.64	
1003	6.89	6.89	
1004	9.22	9.22	
2-Oct-11	9.88	9.88	
1003	9.88	9.88	
3-Oct-11	7.42	7.42	
1003	7.42	7.42	
4-Oct-11	16.63	16.63	
1003	5.7	5.7	
1004	10.93	10.93	
5-Oct-11	7.87	7.87	
1003	7.87	7.87	
7-Oct-11	7.55	7.55	
1003	7.55	7.55	
12-Oct-11	6.14	6.14	
1003	6.14	6.14	
13-Oct-11	6.09	6.09	
1003	6.09	6.09	
14-Oct-11	7.85	7.85	
1003	7.85	7.85	
15-Oct-11	7.95	7.95	
1003	7.95	7.95	
18-Oct-11	7.85	7.85	
1003	7.85	7.85	
19-Oct-11	7.87	7.87	

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1003	7.87	7.87	
20-Oct-11	7.54	7.54	
1003	7.54	7.54	
21-Oct-11	6.68	6.68	
1003	6.68	6.68	
23-Oct-11	7.3	7.3	
1003	7.3	7.3	
24-Oct-11	7.99	7.99	
1002	1.64	1.64	
1003	6.35	6.35	
25-Oct-11	18.58	18.58	
1003	6.02	6.02	
1004	12.56	12.56	
27-Oct-11	5.86	5.86	
1003	5.86	5.86	
4-Nov-11	13.04	13.04	
1004	13.04	13.04	
7-Nov-11	6.33	6.33	
1003	6.33	6.33	
9-Nov-11	6.4	6.4	
1003	6.4	6.4	
10-Nov-11	7.53	7.53	
1003	7.53	7.53	
13-Nov-11	13.18	13.18	
1004	13.18	13.18	
14-Nov-11	21.9	21.9	
1002	1.64	1.64	
1003	6.36	6.36	
1004	13.9	13.9	
20-Nov-11	18.36	18.36	
1004	18.36	18.36	
21-Nov-11	9.07	9.07	
1003	9.07	9.07	
22-Nov-11	5.24	5.24	
1003	5.24	5.24	
23-Nov-11	6.09	6.09	
1003	6.09	6.09	
28-Nov-11	6.09	6.09	
1003	6.09	6.09	
29-Nov-11	7.06	7.06	
1003	7.06	7.06	
30-Nov-11	8.08	8.08	
1003	8.08	8.08	
2-Dec-11	9.56	9.56	
1003	9.56	9.56	
3-Dec-11	7.06	7.06	
1003	7.06	7.06	
4-Dec-11	9.72	9.72	
1003	9.72	9.72	
5-Dec-11	15.67	15.67	
1003	15.67	15.67	

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
6-Dec-11	10.82	10.82	
1003	10.82	10.82	
7-Dec-11	13	13	
1003	13	13	
8-Dec-11	22.27	22.27	
1003	11.55	11.55	
1004	10.72	10.72	
9-Dec-11	4.04	4.04	
1003	4.04	4.04	
11-Dec-11	7.65	7.65	
1004	7.65	7.65	
12-Dec-11	17.28	17.28	
1003	7.06	7.06	
1004	10.22	10.22	
13-Dec-11	10.82	10.82	
1003	10.82	10.82	
14-Dec-11	19.09	19.09	
1003	7.77	7.77	
1004	11.32	11.32	
15-Dec-11	10.82	10.82	
1003	10.82	10.82	
16-Dec-11	17.36	17.36	
1003	9.66	9.66	
1004	7.7	7.7	
17-Dec-11	16	16	
1003	7.39	7.39	
1004	8.61	8.61	
18-Dec-11	16.94	16.94	
1003	7.06	7.06	
1004	9.88	9.88	
19-Dec-11	18.83	18.83	
1003	7.06	7.06	
1004	11.77	11.77	
20-Dec-11	21.23	21.23	
1003	7.56	7.56	
1004	13.67	13.67	
21-Dec-11	18.53	18.53	
1003	10.87	10.87	
1004	7.66	7.66	
22-Dec-11	25.88	25.88	
1002	6.11	6.11	
1003	7.94	7.94	
1004	11.83	11.83	
23-Dec-11	6.49	6.49	
1002	6.49	6.49	
27-Dec-11	10.98	10.98	
1003	10.98	10.98	
28-Dec-11	8.41	8.41	
1003	8.41	8.41	
30-Dec-11	8.92	8.92	
1003	8.92	8.92	

TVA RESTRICTED INFORMATION

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
31-Dec-11	17.92	17.92	
1003	7.98	7.98	
1004	9.94	9.94	
1-Jan-12	5.46	5.46	
1003	5.46	5.46	
3-Jan-12	8.88	8.88	
1003	8.88	8.88	
4-Jan-12	9.68	9.68	
1003	9.68	9.68	
5-Jan-12	7.85	7.85	
1003	7.85	7.85	
6-Jan-12	7.99	7.99	
1003	7.99	7.99	
9-Jan-12	7.54	7.54	
1003	7.54	7.54	
10-Jan-12	6.12	6.12	
1003	6.12	6.12	
11-Jan-12	6.12	6.12	
1003	6.12	6.12	
12-Jan-12	9.13	9.13	
1003	9.13	9.13	
16-Jan-12	15.31	15.31	
1003	15.31	15.31	
17-Jan-12	7.16	7.16	
1003	7.16	7.16	
19-Jan-12	9.68	9.68	
1003	9.68	9.68	
20-Jan-12	6.09	6.09	
1003	6.09	6.09	
31-Jan-12	6.12	6.12	
1003	6.12	6.12	
2-Feb-12	7.96	7.96	
1003	7.96	7.96	
Grand Total	23140.92	23140.92	

TVA RESTRICTED INFORMATION



EX 6, 7(c)

**Office of the Inspector General
Report of Administrative Inquiry**

May 1, 2012

Robert M. Deacy, Sr., LP 5D-C

[REDACTED]
FOSSIL GENERATION DEVELOPMENT & CONSTRUCTION
NASHVILLE, TENNESSEE
FALSIFICATION OF RECORDS
TRAVEL CLAIMS AND VOUCHERS
OIG FILE NO. 12C-14464

This investigation was initiated based upon information developed in a separate Office of the Inspector General (OIG) investigation that revealed [REDACTED], and other personnel in [REDACTED], Fossil Generation Development & Construction (FGD&C), may have submitted false claims for travel expense reimbursement.

EXECUTIVE SUMMARY

Our office initiated an investigation based on information from TVA management regarding concerns that an employee in FGD&C, [REDACTED] had falsified travel reimbursement claims. TVA travel policies provide that employees on travel status are eligible for expense reimbursement for expenses actually incurred.

During OIG investigation, [REDACTED], FGD&C, advised the amounts he claimed were not actual expenses. He stated his manager, [REDACTED], at that time, [REDACTED] (currently in the position of [REDACTED]), instructed employees that TVA paid up to \$46 per day for meal expenses. To recoup their expenses for food, they needed to claim something to the effect of \$15, \$15, \$15. That was \$15 for breakfast, \$15 for lunch, and \$15 for dinner. It did not matter what expenses they actually incurred, \$15, \$15, \$15 would get them near the \$46 maximum amount for the day; however, instead of documenting \$15, \$15, \$15, which was too obvious, employees needed to spread the amounts around a bit.

A review of claims submitted by [REDACTED] revealed that during the period January 2008 - October 2011, [REDACTED] filed for expense reimbursement in amounts and patterns that appeared to be false.

TVA RESTRICTED INFORMATION

SUMMARY OF INVESTIGATION

Interview of [REDACTED]

- [REDACTED] was assigned to [REDACTED] on or about August 1, 2011, and began a transitioning period to take over as [REDACTED], replacing [REDACTED]. [REDACTED] assumed the [REDACTED] position just after Labor Day, September 2011. [REDACTED] began reviewing expense vouchers for approval in which enough patterns were apparent to cause him to suspect the claims were fraudulent, and the practice was widespread. [REDACTED] had a meeting with his management staff, including [REDACTED], on October 5, 2011, and he made it clear to them that everyone in the organization would adhere to the TVA travel policy. He advised them they would adhere to reimbursement for actual expenses and all suspicious claims would be questioned and receipts could be required at any time for any amount.
- Another meeting was held on January 12, 2012, in which every employee in Civil Projects attended and the travel policy was again reviewed. It was the intent of [REDACTED] to put an immediate end to the widespread practice of apparent abuse of the travel policy, and he was successful in changing the behavior.

Review of TVA Standard Programs and Processes (TVA-SPP) 22.1, Revision 4

TVA-SPP 22.1 establishes the scope, roles, responsibilities, and processes involved when employees are required to travel in order to conduct TVA business. Section 3.1.5, TVA Employees, states that TVA employees are responsible for ensuring compliance with TVA-SPP-22.1. Employees are responsible for submitting a claim for reimbursement of actual expenses and providing applicable receipts as required in Section 3.2.5.

Reimbursements should only be submitted for actual out-of-pocket business travel expenses. Federal Travel Regulations require travel claims to be submitted within 5 days following completion of travel or every 30 days if in a continuous travel status. Section 3.1.4, Supervisors, states that TVA supervisors are responsible for (1) ensuring that each traveler is informed of his/her responsibilities; (2) signing or electronically approving the requests for reimbursement to the extent expenses are prudently incurred and are reasonable, in compliance with these instructions, travel authorizations, and supervisor's instructions, and to the extent they are compatible with other associated records such as time reports and leave slips. If it appears that the employee has not been prudent or reasonable in incurring travel expenses, the supervisor is responsible for (1) denying approval for expenses not reimbursable under this procedure; (2) counseling the employee; (3) taking any necessary corrective action with regard to future travel authorizations; and (4) reporting suspected fraudulent or irregular claims found on travel reimbursement requests submitted for payment to the OIG.

Effective January 1, 1993, reimbursements for travel expenses incurred in connection with employment away from the official station which is expected to last, or in fact lasts, one year or more are taxable to the employee and subject to income and FICA tax withholdings. Accounting Services should be notified immediately anytime you have or expect to have an employee in this situation.

Review of Reimbursement Claims for Meals by [REDACTED]

A review of daily claims for meal expenses by [REDACTED] revealed between the period January 2008 - October 2011, he filed for expense reimbursement in amounts and patterns that appeared to be false. The attachment shows the monies that TVA paid to [REDACTED] as reimbursement for his claimed amounts for breakfast (1002), lunch (1003), and dinner (1004) for the period of his employment, through January 2012.

Interview of [REDACTED]

- [REDACTED] was interviewed about falsifying meal expenses, and he advised that when he first came to work for TVA and attended Star 7, expense reimbursement policies were not discussed. In that training, attendees were told their managers would provide that information. [REDACTED] stated that his manager, [REDACTED], told him if he was buying groceries, the \$46 per day allowed the employee to get the grocery expense refunded. [REDACTED] said he was instructed by [REDACTED] to put \$15, \$15, and \$15 in the three (breakfast, lunch, and dinner) slots, but to spread it out a bit. Until the new manager, [REDACTED], talked to him in September 2011, [REDACTED] thought the instruction provided by [REDACTED] was how the process was done, and [REDACTED] did not know that he was required to use his TVA credit card for everything.
- The money that [REDACTED] claimed for meal expenses were not actuals, but the total amount of money to obtain the \$45-46 a day to cover the cost of groceries, etc., for money expended for food, as he believed he had been instructed.

Interview of [REDACTED]

- [REDACTED] noted that when he first came to work at TVA, during orientation training, there was no training on eWorkplace or travel. He recalled that [REDACTED] (not further identified) had helped him the first time he inputted his travel reimbursement around April 2009. On multiple occasions, [REDACTED] had told [REDACTED], and other employees and contractors in the presence of [REDACTED], to maximize the meal amount of \$46 per day.
- [REDACTED] said until [REDACTED] had brought the employees together for detailed training, the employees did not comprehend the policy. He recalled the employees even tried to argue with [REDACTED] that the facts he was giving them regarding the travel policy was wrong, because it was so different than what they had been told by [REDACTED]. [REDACTED] said, the employees thought they had been doing the right thing by following the direction of [REDACTED]. He said he had tried as best he could to match his daily reimbursement claims to his daily expenditures, and had never tried to make money from the meal expense claims.
- Again, he noted that until the training by [REDACTED], the employees were unaware of incidental expenses and what they could claim under that category. They had tried to recover some of those expenses as part of their claims for meal expenses.

- [REDACTED] said that [REDACTED] had stated to employees that he was claiming the max of \$46 per day.

Interview of [REDACTED], [REDACTED]

- It was noted to [REDACTED] at the beginning of the interview that according to information in the Human Resource Information System, his hire date was listed as February 7, 2005, and his first official station was Cumberland Fossil Plant, Cumberland, Tennessee. His home address at that time was listed as [REDACTED]. On December 12, 2005, he was selected for the position of [REDACTED], and his official station was changed to Nashville, Tennessee. His official station has remained as Nashville since that time. [REDACTED] confirmed the information as accurate, to the best of his knowledge. Around 2010, the [REDACTED] was changed to [REDACTED] and [REDACTED] became his supervisor. During the time he worked for [REDACTED], he was promoted from a Project Control Specialist to a management position.
- When [REDACTED] replaced [REDACTED] as [REDACTED], he sat down and reviewed the travel regulations with [REDACTED] and others. Prior to the arrival of [REDACTED], the only thing that had been made clear to the employees was any expense over \$25 needed to be accompanied by a receipt. Other than that, there was no expectation by any supervisor for receipts to be provided for any expenses.
- [REDACTED] advised that prior to [REDACTED], the travel reimbursement process was not a priority because it was such a slow process. Consequently, [REDACTED] would document his travel expenses for submission to his manager for approval in two-three month increments. He did not keep receipts, but he said he reviewed his timesheet to denote where he was on a given day, and he estimated the meal expenses by location. He had never reported actual expenses, until [REDACTED] arrived as the [REDACTED] and trained the employees on how the reimbursement process was to work. The meal expenses he claimed were not actual expenses, but were in his estimation "reasonable" amounts for reimbursement. He said the amounts were "close" but not precise.
- Asked if he could actually consume three meals per day for weeks, months, and years at the rate he claimed on the travel reimbursement documents, he said he ate three meals per day, and again while the amounts claimed were not actual expenses, they were reasonable.
- He recalled at one time, it had been stated by both his managers, [REDACTED] (not further identified) and [REDACTED], that, "ain't nobody eats \$46 of food per day." He recalled hearing [REDACTED] complain on occasion when employees would submit even dollar expenses, and [REDACTED] commented that such entries were questionable entries. [REDACTED] had handed out travel regulations, but only toward the end of his term as manager. [REDACTED] and [REDACTED] had also indicated they did not want to see a bunch of receipts.

- [REDACTED] said there had never been any emphasis placed on the policies regarding travel expense reimbursement, and no supervisor ever denied one of his claims. He said he knew what actuals meant, but no one ever questioned or acted like they cared about expense reimbursement claims. [REDACTED] said he was told by supervisors the travel claims had to be within reason.
- [REDACTED] was informed that a review of his expense reimbursement expenditures (reference attached) between the period January 2008 through March 7, 2010, revealed he had, for the most part, shown that he was aware that he was to claim actual expenses. However, beginning on or about March 8, 2010, his claims completely shifted to a different pattern. He was asked to explain the shift. He really could not explain the shift in the way he was recording numbers. He had never reported actual expenses until [REDACTED] arrived as the [REDACTED] and trained the employees on how the reimbursement process was to work. [REDACTED] stated that to the best of his memory, nothing specific occurred around March 7-8, 2010, to cause him to change his pattern. [REDACTED] stated he kept a workbook in which he recorded his daily activities. He would look at the book to see if the information would indicate where he was and what may have transpired on those dates. Subsequently, he advised that from the information in his book, he had submitted a reimbursement claim that covered a period of about six weeks that ended on March 7, 2010. The next voucher that he submitted started on March 8, 2010. Because he would delay the submission of his vouchers for a one or two month period, he thought perhaps that [REDACTED] had jumped on him for being so far behind, and he began rushing to catch up on his voucher claims. In haste, he stopped putting in the specific dollars and cents, which were not actuals anyway.
- [REDACTED] noted that he was audited on two occasions by the TVA Compliance Office, and the only recommendation they made to him was that he needed to use his TVA travel card, which had never been pushed by his management, and the frequency of filing needed to be every 30 days. The compliance auditor also told him not to put cost for snacks in the incidental section, but those costs should be included as meal expenses.
- [REDACTED] did not approve expense reports for his subordinates. All of those were approved by [REDACTED], and supervisors before [REDACTED], including [REDACTED], or [REDACTED], or whoever the supervisor was before reporting to the [REDACTED] organization.

FINDINGS

Our investigation substantiated the allegation of [REDACTED] and others in FGD&C falsifying travel expenses by not entering actual amounts incurred, but based claims on a \$46 per day standard.

A contributing factor to the actions of these individuals in management positions was the actions of [REDACTED]. During the timeframe he served in the position of [REDACTED], [REDACTED] was responsible for managing and leading over two dozen employees, he engaged in falsifying travel expenses by not entering actual amounts incurred, and created an atmosphere and culture that provided the opportunity for his employees to falsify expense reports.

According to TVA's Code of Conduct – Compliance with Laws and Regulations, TVA "Employees shall comply with all applicable laws and regulations in carrying out our work responsibilities." Mr. Workman's submission of false travel claims violates this standard as each false travel claim is also in violation of Title 18 U.S.C. Chapter 47, Section 1001.

Title 18 U.S.C. Chapter 47, Section 1001, is defined as follows:

Except as otherwise provided in this section, whoever, in any manner within the jurisdiction of the executive, legislative, or judicial branch of the Government of the United States, knowingly and willfully – (1) falsifies, conceals, or covers up by any trick, scheme, or device a material fact, (2) makes any materially false, fictitious, or fraudulent statement or representation; or (3) makes or uses any false writing or document knowing the same to contain any materially false, fictitious, or fraudulent statement or entry; shall be fined under this title, imprisoned not more than five years or, if the offense involves international or domestic terrorism (as defined in section 2331), imprisoned not more than eight years, or both.

The United States Attorney's Office (USAO), Eastern District of Tennessee, was briefed on this investigation to date and advised that based upon the totality of the circumstances, prosecution would be declined in lieu of TVA administrative remedies, provided appropriate action was taken in regards to this and similar ongoing investigations regarding falsified expense reimbursements within this organization. If circumstances warranted, the USAO would consider prosecution of [REDACTED] for violation(s) of Title 18, U.S.C. Chapter 47, Section 1001 and/or other charges.

REMARKS

In accordance with our procedures, [REDACTED] was given an opportunity to comment on a draft of this report. [REDACTED] did not comment on draft report.

RECOMMENDATIONS

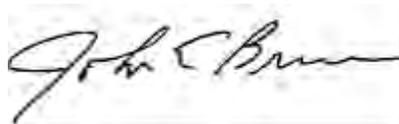
Based on our investigation, we recommend the following:

- Considering the organizational culture created by his supervisor, [REDACTED] should take appropriate disciplinary action in accordance with TVA Standard Programs and Processes (TVA-SPP) 11.3.16, Employee Discipline, regarding [REDACTED] falsifying expense reimbursement documents.

The fact that we are not recommending TVA management cause the subject of the investigation to reimburse a specific amount of money because of the false claims is not intended to dissuade management of that action. We cannot determine the amount of money the subject actually spent for meals on any given day.

We would appreciate being informed within 30 days of any action taken on the basis of our report. In addition, if action is taken, we would appreciate your sending a copy of the relevant information to this office for our office.

This report has been designated "TVA Restricted" in accordance with TVA-SPP-12.02, TVA Information Management Policy. Accordingly, it should not be disclosed further without the prior approval of the Inspector General or his designee. In addition, no redacted version of this report should be distributed without notification to the Inspector General of the redactions that have been made.



John E. Brennan
Assistant Inspector General
(Investigations)

[REDACTED]
Attachment

TVA RESTRICTED INFORMATION

Attachment
Page 1 of 53

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXP_N_CLM_AMT	Sum of TVL_EXP_N_PD_AMT	
2-Jan-08	35.85		35.85
1002	5.5		5.5
1003	12.5		12.5
1004	17.85		17.85
3-Jan-08	35.5		35.5
1002	5.5		5.5
1003	12		12
1004	18		18
4-Jan-08	24.3		24.3
1002	5.5		5.5
1003	11		11
1004	7.8		7.8
7-Jan-08	34.92		34.92
1002	5.5		5.5
1003	12.57		12.57
1004	16.85		16.85
8-Jan-08	33.13		33.13
1002	5.5		5.5
1003	12.85		12.85
1004	14.78		14.78
9-Jan-08	33.98		33.98
1002	5.5		5.5
1003	12.5		12.5
1004	15.98		15.98
10-Jan-08	23.34		23.34
1002	5.45		5.45
1003	17.89		17.89
14-Jan-08	33.76		33.76
1002	6		6
1003	13		13
1004	14.76		14.76
15-Jan-08	32.75		32.75
1002	5		5
1003	12		12
1004	15.75		15.75
16-Jan-08	33.87		33.87
1002	5		5
1003	12		12
1004	16.87		16.87
17-Jan-08	35.05		35.05
1002	6		6
1003	15.45		15.45
1004	13.6		13.6
22-Jan-08	36.67		36.67
1002	5		5
1003	14.87		14.87
1004	16.8		16.8
23-Jan-08	35.52		35.52
1002	5		5
1003	14.87		14.87
1004	15.65		15.65

TVA RESTRICTED INFORMATION

Attachment
Page 2 of 53

Daily Claims for Breakfast, Lunch, and Dinner Values		
Row Labels	Sum of TVL_EXP_N_CLM_AMT	Sum of TVL_EXP_N_PD_AMT
24-Jan-08	34	34
1002	5	5
1003	13	13
1004	16	16
25-Jan-08	37.37	37.37
1002	5.5	5.5
1003	15.87	15.87
1004	16	16
30-Jan-08	31	31
1002	5	5
1003	12	12
1004	14	14
31-Jan-08	36.85	36.85
1002	6	6
1003	14	14
1004	16.85	16.85
6-Feb-08	36.4	36.4
1002	5.55	5.55
1003	14.87	14.87
1004	15.98	15.98
7-Feb-08	36.09	36.09
1002	5.55	5.55
1003	15.89	15.89
1004	14.65	14.65
12-Feb-08	35	35
1002	5	5
1003	14	14
1004	16	16
13-Feb-08	32.87	32.87
1002	5	5
1003	14	14
1004	13.87	13.87
14-Feb-08	33.37	33.37
1002	5.5	5.5
1003	13	13
1004	14.87	14.87
15-Feb-08	35.5	35.5
1002	5	5
1003	13.85	13.85
1004	16.65	16.65
19-Feb-08	33.91	33.91
1002	5.5	5.5
1003	13.87	13.87
1004	14.54	14.54
20-Feb-08	33.35	33.35
1002	5.5	5.5
1003	14.87	14.87
1004	12.98	12.98
3-Mar-08	33.82	33.82
1002	5.45	5.45
1003	12.87	12.87

TVA RESTRICTED INFORMATION

Attachment
Page 3 of 53

Daily Claims for Breakfast, Lunch, and Dinner			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	Values
1004	15.5	15.5	
4-Mar-08	33.27	33.27	
1002	5	5	
1003	13.4	13.4	
1004	14.87	14.87	
5-Mar-08	33.61	33.61	
1002	4.3	4.3	
1003	13.86	13.86	
1004	15.45	15.45	
13-Mar-08	35.1	35.1	
1002	5.45	5.45	
1003	12.87	12.87	
1004	16.78	16.78	
14-Mar-08	32.88	32.88	
1002	5.45	5.45	
1003	12.87	12.87	
1004	14.56	14.56	
18-Mar-08	38.8	38.8	
1002	6.5	6.5	
1003	14.65	14.65	
1004	17.65	17.65	
19-Mar-08	33.02	33.02	
1002	5.5	5.5	
1003	13.65	13.65	
1004	13.87	13.87	
31-Mar-08	35.77	35.77	
1002	5.45	5.45	
1003	13.87	13.87	
1004	16.45	16.45	
1-Apr-08	32.41	32.41	
1002	5.45	5.45	
1003	12.11	12.11	
1004	14.85	14.85	
23-Apr-08	31.37	31.37	
1002	6	6	
1003	10.5	10.5	
1004	14.87	14.87	
30-Apr-08	24.87	24.87	
1002	4.5	4.5	
1003	12.87	12.87	
1004	7.5	7.5	
5-May-08	31.82	31.82	
1002	5.5	5.5	
1003	13.45	13.45	
1004	12.87	12.87	
6-May-08	31.12	31.12	
1002	5.46	5.46	
1003	12.9	12.9	
1004	12.76	12.76	
15-May-08	34.84	34.84	
1002	5.65	5.65	

TVA RESTRICTED INFORMATION

Attachment
Page 4 of 53

Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1003	13.87	13.87	
1004	15.32	15.32	
16-May-08	20.31	20.31	
1002	8.65	8.65	
1003	11.66	11.66	
14-Jul-08	19.83	19.83	
1003	7.85	7.85	
1004	11.98	11.98	
15-Jul-08	36.8	36.8	
1002	6.5	6.5	
1003	13.87	13.87	
1004	16.43	16.43	
16-Jul-08	35.3	35.3	
1002	5.67	5.67	
1003	13.87	13.87	
1004	15.76	15.76	
17-Jul-08	31.18	31.18	
1002	6.23	6.23	
1003	7.5	7.5	
1004	17.45	17.45	
18-Jul-08	31.25	31.25	
1002	5.65	5.65	
1003	10.15	10.15	
1004	15.45	15.45	
21-Jul-08	34.31	34.31	
1002	5.55	5.55	
1003	13.87	13.87	
1004	14.89	14.89	
22-Jul-08	35.07	35.07	
1002	5.55	5.55	
1003	13.87	13.87	
1004	15.65	15.65	
23-Jul-08	36.96	36.96	
1002	5.55	5.55	
1003	13.87	13.87	
1004	17.54	17.54	
24-Jul-08	19.48	19.48	
1002	6.55	6.55	
1003	12.93	12.93	
28-Jul-08	20.65	20.65	
1002	6	6	
1003	14.65	14.65	
29-Jul-08	18.17	18.17	
1002	5.27	5.27	
1003	12.9	12.9	
31-Jul-08	20.21	20.21	
1002	6.56	6.56	
1003	13.65	13.65	
5-Aug-08	32.15	32.15	
1002	5	5	
1003	14.75	14.75	

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Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1004	12.4	12.4	
6-Aug-08	33.67	33.67	
1002	5.25	5.25	
1003	12.64	12.64	
1004	15.78	15.78	
7-Aug-08	33.22	33.22	
1002	5.45	5.45	
1003	12.8	12.8	
1004	14.97	14.97	
8-Aug-08	32.89	32.89	
1002	5.46	5.46	
1003	11.98	11.98	
1004	15.45	15.45	
11-Aug-08	33.11	33.11	
1002	5.45	5.45	
1003	12.9	12.9	
1004	14.76	14.76	
12-Aug-08	34.75	34.75	
1002	5.23	5.23	
1003	13.65	13.65	
1004	15.87	15.87	
13-Aug-08	34.34	34.34	
1002	5.46	5.46	
1003	13.12	13.12	
1004	15.76	15.76	
14-Aug-08	42.76	42.76	
1002	5.65	5.65	
1003	15.87	15.87	
1004	21.24	21.24	
15-Aug-08	22.82	22.82	
1002	6.95	6.95	
1003	15.87	15.87	
18-Aug-08	21.65	21.65	
1002	6	6	
1003	15.65	15.65	
21-Aug-08	38.43	38.43	
1002	5.65	5.65	
1003	13.98	13.98	
1004	18.8	18.8	
22-Aug-08	37.5	37.5	
1002	5.98	5.98	
1003	13.87	13.87	
1004	17.65	17.65	
26-Aug-08	32.25	32.25	
1002	4.55	4.55	
1003	14.98	14.98	
1004	12.72	12.72	
27-Aug-08	35.12	35.12	
1002	5.55	5.55	
1003	14.9	14.9	
1004	14.67	14.67	

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Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
28-Aug-08	34.77		34.77
1002	6		6
1003	16.87		16.87
1004	11.9		11.9
2-Sep-08	34.71		34.71
1002	6.5		6.5
1003	13.45		13.45
1004	14.76		14.76
3-Sep-08	33.96		33.96
1002	6.45		6.45
1003	12.87		12.87
1004	14.64		14.64
4-Sep-08	38.51		38.51
1002	5.9		5.9
1003	13.87		13.87
1004	18.74		18.74
8-Sep-08	43.7		43.7
1002	6		6
1003	14.85		14.85
1004	22.85		22.85
9-Sep-08	41.73		41.73
1002	6		6
1003	16.95		16.95
1004	18.78		18.78
10-Sep-08	33.65		33.65
1002	5.5		5.5
1003	12.25		12.25
1004	15.9		15.9
11-Sep-08	32.31		32.31
1002	5.75		5.75
1003	12.8		12.8
1004	13.76		13.76
12-Sep-08	33.99		33.99
1002	5.45		5.45
1003	14.98		14.98
1004	13.56		13.56
16-Sep-08	20.96		20.96
1002	6.5		6.5
1003	14.46		14.46
22-Sep-08	31.17		31.17
1003	14.25		14.25
1004	16.92		16.92
23-Sep-08	35.22		35.22
1002	6.45		6.45
1003	11.9		11.9
1004	16.87		16.87
24-Sep-08	34.11		34.11
1002	6.45		6.45
1003	12.9		12.9
1004	14.76		14.76
25-Sep-08	33.38		33.38

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Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXP_N_CLM_AMT	Sum of TVL_EXP_N_PD_AMT	
1002	5.55	5.55	
1003	14.98	14.98	
1004	12.85	12.85	
29-Sep-08	36.4	36.4	
1002	6.55	6.55	
1003	13.87	13.87	
1004	15.98	15.98	
30-Sep-08	35.67	35.67	
1002	5.45	5.45	
1003	13.87	13.87	
1004	16.35	16.35	
1-Oct-08	31.06	31.06	
1002	6.54	6.54	
1003	13.87	13.87	
1004	10.65	10.65	
6-Oct-08	30.93	30.93	
1002	5.5	5.5	
1003	13.45	13.45	
1004	11.98	11.98	
8-Oct-08	33.55	33.55	
1002	5	5	
1003	13.9	13.9	
1004	14.65	14.65	
9-Oct-08	36.71	36.71	
1002	6	6	
1003	13.75	13.75	
1004	16.96	16.96	
14-Oct-08	34.02	34.02	
1002	5.5	5.5	
1003	13.87	13.87	
1004	14.65	14.65	
15-Oct-08	35.31	35.31	
1002	5.5	5.5	
1003	13.87	13.87	
1004	15.94	15.94	
16-Oct-08	29.97	29.97	
1002	5.5	5.5	
1003	13.87	13.87	
1004	10.6	10.6	
23-Oct-08	31.7	31.7	
1002	5.5	5.5	
1003	14.65	14.65	
1004	11.35	11.35	
27-Oct-08	28.24	28.24	
1002	5	5	
1003	15.89	15.89	
1004	7.35	7.35	
3-Nov-08	29.11	29.11	
1002	5.5	5.5	
1003	15.76	15.76	
1004	7.85	7.85	

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Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
17-Nov-08	38.51		38.51
1002	6.74		6.74
1003	14.87		14.87
1004	16.9		16.9
18-Nov-08	37.4		37.4
1002	6.55		6.55
1003	14.87		14.87
1004	15.98		15.98
19-Nov-08	30.58		30.58
1002	6.3		6.3
1003	13.87		13.87
1004	10.41		10.41
1-Dec-08	34.02		34.02
1002	6.5		6.5
1003	12.87		12.87
1004	14.65		14.65
2-Dec-08	31.34		31.34
1002	5.65		5.65
1003	12.96		12.96
1004	12.73		12.73
3-Dec-08	26.62		26.62
1002	5.5		5.5
1003	13.87		13.87
1004	7.25		7.25
5-Dec-08	27.44		27.44
1003	10.5		10.5
1004	16.94		16.94
6-Dec-08	39		39
1002	5.4		5.4
1003	15.94		15.94
1004	17.66		17.66
7-Dec-08	33.11		33.11
1002	4.9		4.9
1003	11.76		11.76
1004	16.45		16.45
9-Dec-08	17.37		17.37
1002	5.5		5.5
1003	11.87		11.87
22-Dec-08	31.2		31.2
1002	6.55		6.55
1003	8.67		8.67
1004	15.98		15.98
23-Dec-08	35.08		35.08
1002	5.87		5.87
1003	11.45		11.45
1004	17.76		17.76
24-Dec-08	34.29		34.29
1002	5.45		5.45
1003	12.2		12.2
1004	16.64		16.64
26-Dec-08	35.19		35.19

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Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1002	5.56	5.56	
1003	12.98	12.98	
1004	16.65	16.65	
27-Dec-08	35.87	35.87	
1002	4.55	4.55	
1003	12.98	12.98	
1004	18.34	18.34	
28-Dec-08	36.01	36.01	
1002	4.56	4.56	
1003	12.85	12.85	
1004	18.6	18.6	
29-Dec-08	36.6	36.6	
1002	4.55	4.55	
1003	13.65	13.65	
1004	18.4	18.4	
30-Dec-08	34.73	34.73	
1002	5.4	5.4	
1003	10.43	10.43	
1004	18.9	18.9	
31-Dec-08	35.06	35.06	
1002	4.44	4.44	
1003	12.97	12.97	
1004	17.65	17.65	
1-Jan-09	37.12	37.12	
1002	4.6	4.6	
1003	13.87	13.87	
1004	18.65	18.65	
2-Jan-09	36.22	36.22	
1002	5.45	5.45	
1003	12.87	12.87	
1004	17.9	17.9	
3-Jan-09	35	35	
1002	5	5	
1003	13	13	
1004	17	17	
4-Jan-09	34	34	
1002	6	6	
1003	13	13	
1004	15	15	
5-Jan-09	36	36	
1002	5	5	
1003	12	12	
1004	19	19	
6-Jan-09	35	35	
1002	5	5	
1003	12	12	
1004	18	18	
7-Jan-09	35.5	35.5	
1002	6	6	
1003	12	12	
1004	17.5	17.5	

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Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
8-Jan-09	34		34
1002	5		5
1003	12		12
1004	17		17
9-Jan-09	35		35
1002	5		5
1003	12		12
1004	18		18
10-Jan-09	35		35
1002	5		5
1003	12		12
1004	18		18
11-Jan-09	36		36
1002	6		6
1003	12		12
1004	18		18
12-Jan-09	24.78		24.78
1002	5.56		5.56
1004	19.22		19.22
13-Jan-09	26.61		26.61
1002	5.56		5.56
1004	21.05		21.05
14-Jan-09	26.15		26.15
1002	5.47		5.47
1004	20.68		20.68
15-Jan-09	28.15		28.15
1002	6.24		6.24
1004	21.91		21.91
16-Jan-09	25.36		25.36
1002	5.64		5.64
1004	19.72		19.72
19-Jan-09	34.74		34.74
1002	6.43		6.43
1003	10.45		10.45
1004	17.86		17.86
20-Jan-09	28.1		28.1
1002	5.21		5.21
1004	22.89		22.89
21-Jan-09	27.57		27.57
1002	4.67		4.67
1004	22.9		22.9
22-Jan-09	27.47		27.47
1002	5.62		5.62
1004	21.85		21.85
23-Jan-09	25.41		25.41
1002	5.98		5.98
1004	19.43		19.43
26-Jan-09	24.8		24.8
1002	5.57		5.57
1004	19.23		19.23
27-Jan-09	27.83		27.83

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Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1002	5.89	5.89	
1004	21.74	21.74	
28-Jan-09	29.23	29.23	
1002	6.93	6.93	
1004	22.3	22.3	
29-Jan-09	25.28	25.28	
1002	5.43	5.43	
1004	19.85	19.85	
30-Jan-09	26.99	26.99	
1002	4.45	4.45	
1004	22.54	22.54	
2-Feb-09	35.58	35.58	
1002	5.5	5.5	
1003	12.65	12.65	
1004	17.43	17.43	
3-Feb-09	35	35	
1002	5.55	5.55	
1003	11.93	11.93	
1004	17.52	17.52	
4-Feb-09	35.26	35.26	
1002	4.5	4.5	
1003	12.34	12.34	
1004	18.42	18.42	
5-Feb-09	34.66	34.66	
1002	4	4	
1003	13.76	13.76	
1004	16.9	16.9	
6-Feb-09	34.43	34.43	
1002	4	4	
1003	12.78	12.78	
1004	17.65	17.65	
9-Feb-09	34.39	34.39	
1002	4.1	4.1	
1003	12.34	12.34	
1004	17.95	17.95	
10-Feb-09	36.05	36.05	
1002	5	5	
1003	11.65	11.65	
1004	19.4	19.4	
11-Feb-09	36.17	36.17	
1002	4	4	
1003	12.5	12.5	
1004	19.67	19.67	
12-Feb-09	36.2	36.2	
1002	5	5	
1003	12.46	12.46	
1004	18.74	18.74	
13-Feb-09	27.28	27.28	
1002	5	5	
1003	12.78	12.78	
1004	9.5	9.5	

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Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
16-Feb-09	34.1		34.1
1002	5		5
1003	11.45		11.45
1004	17.65		17.65
17-Feb-09	35.56		35.56
1002	5		5
1003	12.31		12.31
1004	18.25		18.25
18-Feb-09	35.98		35.98
1002	5		5
1003	12.33		12.33
1004	18.65		18.65
19-Feb-09	36.45		36.45
1002	5		5
1003	12.76		12.76
1004	18.69		18.69
20-Feb-09	34.65		34.65
1002	5		5
1003	11.98		11.98
1004	17.67		17.67
23-Feb-09	36.83		36.83
1002	5		5
1003	12.87		12.87
1004	18.96		18.96
24-Feb-09	34.58		34.58
1002	5		5
1003	11.9		11.9
1004	17.68		17.68
25-Feb-09	35.78		35.78
1002	5		5
1003	13.31		13.31
1004	17.47		17.47
26-Feb-09	35.61		35.61
1002	5		5
1003	11.87		11.87
1004	18.74		18.74
27-Feb-09	34.15		34.15
1002	5		5
1003	13.45		13.45
1004	15.7		15.7
3-Mar-09	35.8		35.8
1002	5.5		5.5
1003	12.87		12.87
1004	17.43		17.43
5-Mar-09	34.77		34.77
1002	4.76		4.76
1003	11.49		11.49
1004	18.52		18.52
6-Mar-09	35.52		35.52
1002	5.45		5.45
1003	12.71		12.71

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Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXP_N_CLM_AMT	Sum of TVL_EXP_N_PD_AMT	
1004	17.36	17.36	
9-Mar-09	33.96	33.96	
1002	4.55	4.55	
1003	10.76	10.76	
1004	18.65	18.65	
10-Mar-09	34.8	34.8	
1002	4.56	4.56	
1003	12.34	12.34	
1004	17.9	17.9	
11-Mar-09	34.7	34.7	
1002	5.45	5.45	
1003	11.56	11.56	
1004	17.69	17.69	
12-Mar-09	33.31	33.31	
1002	4.45	4.45	
1003	11.97	11.97	
1004	16.89	16.89	
13-Mar-09	31.86	31.86	
1002	3.54	3.54	
1003	10.97	10.97	
1004	17.35	17.35	
16-Mar-09	35.53	35.53	
1002	5.45	5.45	
1003	11.87	11.87	
1004	18.21	18.21	
17-Mar-09	33.99	33.99	
1002	5.45	5.45	
1003	10.24	10.24	
1004	18.3	18.3	
18-Mar-09	34.68	34.68	
1002	4.56	4.56	
1003	12.43	12.43	
1004	17.69	17.69	
19-Mar-09	36.64	36.64	
1002	5.4	5.4	
1003	12.78	12.78	
1004	18.46	18.46	
20-Mar-09	32.47	32.47	
1002	3.2	3.2	
1003	12.98	12.98	
1004	16.29	16.29	
23-Mar-09	35.8	35.8	
1002	5.46	5.46	
1003	13.76	13.76	
1004	16.58	16.58	
24-Mar-09	35.73	35.73	
1002	5.47	5.47	
1003	12.87	12.87	
1004	17.39	17.39	
25-Mar-09	39.39	39.39	
1002	4.67	4.67	

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Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1003	13.83	13.83	
1004	20.89	20.89	
26-Mar-09	35.03	35.03	
1002	5.44	5.44	
1003	12.67	12.67	
1004	16.92	16.92	
27-Mar-09	35.23	35.23	
1002	4.86	4.86	
1003	13.84	13.84	
1004	16.53	16.53	
6-Apr-09	34.6	34.6	
1002	5.65	5.65	
1003	12.31	12.31	
1004	16.64	16.64	
7-Apr-09	33.93	33.93	
1002	4.65	4.65	
1003	11.98	11.98	
1004	17.3	17.3	
8-Apr-09	33.73	33.73	
1002	4.55	4.55	
1003	13.28	13.28	
1004	15.9	15.9	
9-Apr-09	35.21	35.21	
1002	5.43	5.43	
1003	12.48	12.48	
1004	17.3	17.3	
13-Apr-09	34.81	34.81	
1002	4.55	4.55	
1003	13.46	13.46	
1004	16.8	16.8	
14-Apr-09	34.01	34.01	
1002	5.43	5.43	
1003	12.98	12.98	
1004	15.6	15.6	
15-Apr-09	34.92	34.92	
1002	5.46	5.46	
1003	11.87	11.87	
1004	17.6	17.6	
16-Apr-09	38.5	38.5	
1002	5.43	5.43	
1003	13.4	13.4	
1004	19.67	19.67	
21-Apr-09	33.6	33.6	
1002	4.5	4.5	
1003	12.87	12.87	
1004	16.23	16.23	
22-Apr-09	34.82	34.82	
1002	5.54	5.54	
1003	11.8	11.8	
1004	17.48	17.48	
23-Apr-09	30.44	30.44	

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Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1002	3.45		3.45
1003	12.92		12.92
1004	14.07		14.07
27-Apr-09	35.29		35.29
1002	5.43		5.43
1003	11.97		11.97
1004	17.89		17.89
28-Apr-09	34.9		34.9
1002	4.38		4.38
1003	12.87		12.87
1004	17.65		17.65
29-Apr-09	35.37		35.37
1002	5.45		5.45
1003	11.89		11.89
1004	18.03		18.03
30-Apr-09	35.75		35.75
1002	4.54		4.54
1003	13.18		13.18
1004	18.03		18.03
10-May-09	21.96		21.96
1004	21.96		21.96
11-May-09	35.11		35.11
1002	5.45		5.45
1003	12.87		12.87
1004	16.79		16.79
12-May-09	34.31		34.31
1002	5.45		5.45
1003	11.96		11.96
1004	16.9		16.9
13-May-09	33.68		33.68
1002	5.45		5.45
1003	11.67		11.67
1004	16.56		16.56
14-May-09	34.53		34.53
1002	4.56		4.56
1003	12.43		12.43
1004	17.54		17.54
18-May-09	34.31		34.31
1002	5.43		5.43
1003	11.98		11.98
1004	16.9		16.9
19-May-09	33.7		33.7
1002	5.4		5.4
1003	12.31		12.31
1004	15.99		15.99
20-May-09	34.39		34.39
1002	5.6		5.6
1003	11.9		11.9
1004	16.89		16.89
21-May-09	35.94		35.94
1002	5.64		5.64

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Daily Claims for Breakfast, Lunch, and Dinner Values		
Row Labels	Sum of TVL_EXP_N_CLM_AMT	Sum of TVL_EXP_N_PD_AMT
1003	12.4	12.4
1004	17.9	17.9
25-May-09	34.37	34.37
1002	4.55	4.55
1003	11.97	11.97
1004	17.85	17.85
26-May-09	33.61	33.61
1002	5.44	5.44
1003	11.87	11.87
1004	16.3	16.3
28-May-09	32.3	32.3
1002	5.44	5.44
1003	12.48	12.48
1004	14.38	14.38
31-May-09	22.3	22.3
1004	22.3	22.3
1-Jun-09	34.22	34.22
1002	5.45	5.45
1003	12.87	12.87
1004	15.9	15.9
2-Jun-09	33.72	33.72
1002	5.45	5.45
1003	11.97	11.97
1004	16.3	16.3
3-Jun-09	35.02	35.02
1002	5.45	5.45
1003	11.68	11.68
1004	17.89	17.89
4-Jun-09	35.99	35.99
1002	5.45	5.45
1003	11.89	11.89
1004	18.65	18.65
5-Jun-09	31.83	31.83
1002	5.45	5.45
1003	11.4	11.4
1004	14.98	14.98
7-Jun-09	12.89	12.89
1004	12.89	12.89
8-Jun-09	35.56	35.56
1002	5.45	5.45
1003	12.71	12.71
1004	17.4	17.4
9-Jun-09	33.99	33.99
1002	4.54	4.54
1003	12.56	12.56
1004	16.89	16.89
10-Jun-09	35.8	35.8
1002	5.4	5.4
1003	11.5	11.5
1004	18.9	18.9
11-Jun-09	33.89	33.89

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Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXP_N_CLM_AMT	Sum of TVL_EXP_N_PD_AMT	
1002	5.45	5.45	
1003	12.76	12.76	
1004	15.48	15.48	
15-Jun-09	35.94	35.94	
1002	5.4	5.4	
1003	11.87	11.87	
1004	18.67	18.67	
16-Jun-09	34.65	34.65	
1002	5.45	5.45	
1003	12.3	12.3	
1004	16.9	16.9	
17-Jun-09	34.86	34.86	
1002	5.45	5.45	
1003	11.87	11.87	
1004	17.54	17.54	
18-Jun-09	34.28	34.28	
1002	4.87	4.87	
1003	11.43	11.43	
1004	17.98	17.98	
19-Jun-09	35.97	35.97	
1002	5.4	5.4	
1003	12.67	12.67	
1004	17.9	17.9	
21-Jun-09	21.8	21.8	
1004	21.8	21.8	
22-Jun-09	35.42	35.42	
1002	5.65	5.65	
1003	12.87	12.87	
1004	16.9	16.9	
23-Jun-09	35.92	35.92	
1002	5.4	5.4	
1003	12.65	12.65	
1004	17.87	17.87	
24-Jun-09	34.85	34.85	
1002	4.5	4.5	
1003	12.7	12.7	
1004	17.65	17.65	
25-Jun-09	36.21	36.21	
1002	5.45	5.45	
1003	12.9	12.9	
1004	17.86	17.86	
26-Jun-09	35.77	35.77	
1002	4.54	4.54	
1003	12.98	12.98	
1004	18.25	18.25	
29-Jun-09	37.05	37.05	
1002	5.45	5.45	
1003	12.87	12.87	
1004	18.73	18.73	
30-Jun-09	38.14	38.14	
1002	5.4	5.4	

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Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1003	13.34	13.34	
1004	19.4	19.4	
1-Jul-09	34.77	34.77	
1002	5	5	
1003	12.87	12.87	
1004	16.9	16.9	
2-Jul-09	35.84	35.84	
1002	5.45	5.45	
1003	12.82	12.82	
1004	17.57	17.57	
8-Jul-09	35.8	35.8	
1002	5.4	5.4	
1003	12.5	12.5	
1004	17.9	17.9	
9-Jul-09	35.35	35.35	
1002	5.4	5.4	
1003	11.5	11.5	
1004	18.45	18.45	
10-Jul-09	35.15	35.15	
1002	5.4	5.4	
1003	11.9	11.9	
1004	17.85	17.85	
13-Jul-09	35.92	35.92	
1002	4.55	4.55	
1003	12.9	12.9	
1004	18.47	18.47	
14-Jul-09	39.94	39.94	
1002	5.4	5.4	
1003	12.87	12.87	
1004	21.67	21.67	
15-Jul-09	39.96	39.96	
1002	5.45	5.45	
1003	13.78	13.78	
1004	20.73	20.73	
16-Jul-09	35.18	35.18	
1002	5.45	5.45	
1003	12.53	12.53	
1004	17.2	17.2	
17-Jul-09	33.6	33.6	
1002	4.55	4.55	
1003	12.87	12.87	
1004	16.18	16.18	
20-Jul-09	35.53	35.53	
1002	5.45	5.45	
1003	12.3	12.3	
1004	17.78	17.78	
21-Jul-09	35.77	35.77	
1002	4.55	4.55	
1003	12.55	12.55	
1004	18.67	18.67	
22-Jul-09	35.84	35.84	

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Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1002	4.55	4.55	
1003	12.76	12.76	
1004	18.53	18.53	
23-Jul-09	35.88	35.88	
1002	5.45	5.45	
1003	12.53	12.53	
1004	17.9	17.9	
24-Jul-09	35.55	35.55	
1002	5.45	5.45	
1003	13.9	13.9	
1004	16.2	16.2	
25-Jul-09	35.44	35.44	
1002	5.45	5.45	
1003	12.34	12.34	
1004	17.65	17.65	
26-Jul-09	35.15	35.15	
1002	5.4	5.4	
1003	11.43	11.43	
1004	18.32	18.32	
27-Jul-09	35.66	35.66	
1002	5.45	5.45	
1003	12.31	12.31	
1004	17.9	17.9	
28-Jul-09	34.75	34.75	
1002	5	5	
1003	12.1	12.1	
1004	17.65	17.65	
29-Jul-09	35.14	35.14	
1002	5.45	5.45	
1003	11.56	11.56	
1004	18.13	18.13	
3-Aug-09	35.27	35.27	
1002	5.5	5.5	
1003	11.87	11.87	
1004	17.9	17.9	
4-Aug-09	35.73	35.73	
1002	5.5	5.5	
1003	12.67	12.67	
1004	17.56	17.56	
5-Aug-09	34.95	34.95	
1002	5.65	5.65	
1003	10.98	10.98	
1004	18.32	18.32	
6-Aug-09	33.65	33.65	
1002	11.43	11.43	
1003	4.65	4.65	
1004	17.57	17.57	
7-Aug-09	34.4	34.4	
1002	5.45	5.45	
1003	12.3	12.3	
1004	16.65	16.65	

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Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
10-Aug-09	35.21		35.21
1002	5.4		5.4
1003	12.03		12.03
1004	17.78		17.78
11-Aug-09	35.53		35.53
1002	5.45		5.45
1003	12.43		12.43
1004	17.65		17.65
12-Aug-09	34.83		34.83
1002	4.5		4.5
1003	13.84		13.84
1004	16.49		16.49
17-Aug-09	35.19		35.19
1002	5.4		5.4
1003	12.89		12.89
1004	16.9		16.9
18-Aug-09	35.5		35.5
1002	5.4		5.4
1003	13.2		13.2
1004	16.9		16.9
19-Aug-09	35.13		35.13
1002	4.55		4.55
1003	12.98		12.98
1004	17.6		17.6
20-Aug-09	34.98		34.98
1002	5.4		5.4
1003	11.98		11.98
1004	17.6		17.6
21-Aug-09	35.8		35.8
1002	5.46		5.46
1003	12.78		12.78
1004	17.56		17.56
24-Aug-09	34.66		34.66
1002	5.4		5.4
1003	11.76		11.76
1004	17.5		17.5
25-Aug-09	33.98		33.98
1002	4.6		4.6
1003	12.4		12.4
1004	16.98		16.98
26-Aug-09	35.06		35.06
1002	5.41		5.41
1003	11.98		11.98
1004	17.67		17.67
27-Aug-09	34.32		34.32
1002	4.55		4.55
1003	13.04		13.04
1004	16.73		16.73
28-Aug-09	19.48		19.48
1002	5.61		5.61
1003	13.87		13.87

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Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXP_N_CLM_AMT	Sum of TVL_EXP_N_PD_AMT	
31-Aug-09	35.22	35.22	
1002	5.45	5.45	
1003	12.87	12.87	
1004	16.9	16.9	
1-Sep-09	36.01	36.01	
1002	4.54	4.54	
1003	13.87	13.87	
1004	17.6	17.6	
2-Sep-09	34.04	34.04	
1002	5.45	5.45	
1003	12.89	12.89	
1004	15.7	15.7	
3-Sep-09	34.1	34.1	
1002	4.54	4.54	
1003	12.78	12.78	
1004	16.78	16.78	
4-Sep-09	34.19	34.19	
1002	5.45	5.45	
1003	11.87	11.87	
1004	16.87	16.87	
8-Sep-09	35.17	35.17	
1002	4.54	4.54	
1003	12.98	12.98	
1004	17.65	17.65	
9-Sep-09	35.17	35.17	
1002	5.4	5.4	
1003	12.87	12.87	
1004	16.9	16.9	
10-Sep-09	35.81	35.81	
1002	5.4	5.4	
1003	12.78	12.78	
1004	17.63	17.63	
11-Sep-09	17.54	17.54	
1002	4.56	4.56	
1003	12.98	12.98	
14-Sep-09	35.82	35.82	
1002	5.4	5.4	
1003	12.63	12.63	
1004	17.79	17.79	
15-Sep-09	35.04	35.04	
1002	5	5	
1003	12.65	12.65	
1004	17.39	17.39	
16-Sep-09	33.79	33.79	
1002	5	5	
1003	11.9	11.9	
1004	16.89	16.89	
17-Sep-09	34.72	34.72	
1002	5.55	5.55	
1003	12.67	12.67	
1004	16.5	16.5	

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Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXP_N_CLM_AMT	Sum of TVL_EXP_N_PD_AMT	
21-Sep-09	34.41		34.41
1002	5.45		5.45
1003	15.34		15.34
1004	13.62		13.62
22-Sep-09	35.52		35.52
1002	4.55		4.55
1003	13.29		13.29
1004	17.68		17.68
23-Sep-09	32.75		32.75
1002	4.55		4.55
1003	11.9		11.9
1004	16.3		16.3
24-Sep-09	37.06		37.06
1002	5.4		5.4
1003	12.9		12.9
1004	18.76		18.76
25-Sep-09	30.24		30.24
1002	5.45		5.45
1003	11.87		11.87
1004	12.92		12.92
28-Sep-09	35.42		35.42
1002	4.54		4.54
1003	13.21		13.21
1004	17.67		17.67
29-Sep-09	35.32		35.32
1002	4.55		4.55
1003	11.9		11.9
1004	18.87		18.87
30-Sep-09	34.47		34.47
1002	5.45		5.45
1003	11.9		11.9
1004	17.12		17.12
1-Oct-09	35.42		35.42
1002	5.45		5.45
1003	12.65		12.65
1004	17.32		17.32
2-Oct-09	35.88		35.88
1002	5.56		5.56
1003	12.89		12.89
1004	17.43		17.43
5-Oct-09	40.13		40.13
1002	5.45		5.45
1003	14.67		14.67
1004	20.01		20.01
6-Oct-09	38.77		38.77
1002	4.55		4.55
1003	11.9		11.9
1004	22.32		22.32
7-Oct-09	41.77		41.77
1002	6.4		6.4
1003	15.5		15.5

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Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXP_N_CLM_AMT	Sum of TVL_EXP_N_PD_AMT	
1004	19.87	19.87	
8-Oct-09	40.3	40.3	
1002	5.65	5.65	
1003	16.75	16.75	
1004	17.9	17.9	
9-Oct-09	39.28	39.28	
1002	6.55	6.55	
1003	12.87	12.87	
1004	19.86	19.86	
12-Oct-09	39.41	39.41	
1002	5.55	5.55	
1003	14.3	14.3	
1004	19.56	19.56	
13-Oct-09	37.37	37.37	
1002	5.5	5.5	
1003	13.97	13.97	
1004	17.9	17.9	
14-Oct-09	37.41	37.41	
1002	5.5	5.5	
1003	12.9	12.9	
1004	19.01	19.01	
15-Oct-09	38.55	38.55	
1002	5.5	5.5	
1003	14.67	14.67	
1004	18.38	18.38	
16-Oct-09	36.23	36.23	
1002	4.54	4.54	
1003	13.9	13.9	
1004	17.79	17.79	
19-Oct-09	37.79	37.79	
1002	5.55	5.55	
1003	12.9	12.9	
1004	19.34	19.34	
20-Oct-09	38.32	38.32	
1002	5.45	5.45	
1003	14.09	14.09	
1004	18.78	18.78	
21-Oct-09	39.24	39.24	
1002	5.55	5.55	
1003	14.9	14.9	
1004	18.79	18.79	
22-Oct-09	35.99	35.99	
1002	4.55	4.55	
1003	13.54	13.54	
1004	17.9	17.9	
26-Oct-09	46.4	46.4	
1002	6.5	6.5	
1003	15.3	15.3	
1004	24.6	24.6	
27-Oct-09	20.3	20.3	
1002	6	6	

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Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1003	14.3	14.3	
29-Oct-09	37.97	37.97	
1002	5.45	5.45	
1003	13.78	13.78	
1004	18.74	18.74	
30-Oct-09	35.69	35.69	
1002	5	5	
1003	14.3	14.3	
1004	16.39	16.39	
2-Nov-09	41.07	41.07	
1002	6	6	
1003	13.2	13.2	
1004	21.87	21.87	
3-Nov-09	39.19	39.19	
1002	6	6	
1003	12.5	12.5	
1004	20.69	20.69	
4-Nov-09	38.77	38.77	
1002	6	6	
1003	12.9	12.9	
1004	19.87	19.87	
10-Nov-09	55.15	55.15	
1002	8.5	8.5	
1003	15.45	15.45	
1004	31.2	31.2	
12-Nov-09	45.4	45.4	
1002	5.5	5.5	
1003	14	14	
1004	25.9	25.9	
13-Nov-09	45.1	45.1	
1002	6	6	
1003	14.12	14.12	
1004	24.98	24.98	
16-Nov-09	40.98	40.98	
1002	6	6	
1003	14.3	14.3	
1004	20.68	20.68	
17-Nov-09	49.35	49.35	
1002	7	7	
1003	15.6	15.6	
1004	26.75	26.75	
18-Nov-09	39.99	39.99	
1002	5.5	5.5	
1003	13.4	13.4	
1004	21.09	21.09	
23-Nov-09	46.65	46.65	
1002	6.5	6.5	
1003	15.25	15.25	
1004	24.9	24.9	
24-Nov-09	44.36	44.36	
1002	5.6	5.6	

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Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1003	13.98	13.98	
1004	24.78	24.78	
25-Nov-09	36.49	36.49	
1002	5.4	5.4	
1003	12.49	12.49	
1004	18.6	18.6	
29-Nov-09	21.3	21.3	
1004	21.3	21.3	
30-Nov-09	41.9	41.9	
1002	6	6	
1003	12	12	
1004	23.9	23.9	
1-Dec-09	41.04	41.04	
1002	5.5	5.5	
1003	12	12	
1004	23.54	23.54	
2-Dec-09	44.37	44.37	
1002	6	6	
1003	12.5	12.5	
1004	25.87	25.87	
3-Dec-09	42.4	42.4	
1002	6	6	
1003	11.5	11.5	
1004	24.9	24.9	
4-Dec-09	33.3	33.3	
1002	4.5	4.5	
1003	12	12	
1004	16.8	16.8	
7-Dec-09	39.1	39.1	
1002	6	6	
1003	13.45	13.45	
1004	19.65	19.65	
8-Dec-09	48.66	48.66	
1002	6	6	
1003	15.98	15.98	
1004	26.68	26.68	
9-Dec-09	47.1	47.1	
1002	6	6	
1003	15.87	15.87	
1004	25.23	25.23	
10-Dec-09	38.25	38.25	
1002	6	6	
1003	13.76	13.76	
1004	18.49	18.49	
14-Dec-09	47.38	47.38	
1002	6	6	
1003	16.4	16.4	
1004	24.98	24.98	
15-Dec-09	46.65	46.65	
1002	6	6	
1003	14.89	14.89	

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Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1004	25.76	25.76	
16-Dec-09	40.7	40.7	
1002	6	6	
1003	13.4	13.4	
1004	21.3	21.3	
28-Dec-09	38.3	38.3	
1002	6	6	
1003	15.4	15.4	
1004	16.9	16.9	
29-Dec-09	36.3	36.3	
1002	6	6	
1003	16.8	16.8	
1004	13.5	13.5	
4-Jan-10	37.38	37.38	
1002	6	6	
1003	13.4	13.4	
1004	17.98	17.98	
5-Jan-10	40.47	40.47	
1002	6	6	
1003	15.6	15.6	
1004	18.87	18.87	
6-Jan-10	36.77	36.77	
1002	5	5	
1003	13.87	13.87	
1004	17.9	17.9	
8-Jan-10	15.45	15.45	
1002	6	6	
1003	9.45	9.45	
21-Jan-10	40.54	40.54	
1002	6	6	
1003	13.45	13.45	
1004	21.09	21.09	
22-Jan-10	38.37	38.37	
1002	5.5	5.5	
1003	12.87	12.87	
1004	20	20	
25-Jan-10	47.35	47.35	
1002	7	7	
1003	13.45	13.45	
1004	26.9	26.9	
26-Jan-10	47.1	47.1	
1002	7	7	
1003	12.8	12.8	
1004	27.3	27.3	
27-Jan-10	37	37	
1002	7	7	
1003	13.4	13.4	
1004	16.6	16.6	
28-Jan-10	18.4	18.4	
1002	5.5	5.5	
1003	12.9	12.9	

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Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1-Feb-10	39.15	39.15	
1002	5.5	5.5	
1003	13.86	13.86	
1004	19.79	19.79	
2-Feb-10	38.51	38.51	
1002	5.5	5.5	
1003	12.87	12.87	
1004	20.14	20.14	
3-Feb-10	39.05	39.05	
1002	5.5	5.5	
1003	13.75	13.75	
1004	19.8	19.8	
4-Feb-10	34.77	34.77	
1002	5	5	
1003	12.9	12.9	
1004	16.87	16.87	
8-Feb-10	37.76	37.76	
1002	5	5	
1003	13	13	
1004	19.76	19.76	
11-Feb-10	39.58	39.58	
1002	5.5	5.5	
1003	14.28	14.28	
1004	19.8	19.8	
12-Feb-10	38.05	38.05	
1002	5	5	
1003	13.25	13.25	
1004	19.8	19.8	
16-Feb-10	40.06	40.06	
1002	6	6	
1003	14.3	14.3	
1004	19.76	19.76	
17-Feb-10	37.23	37.23	
1002	5.5	5.5	
1003	13.65	13.65	
1004	18.08	18.08	
18-Feb-10	37.15	37.15	
1002	5.5	5.5	
1003	13.87	13.87	
1004	17.78	17.78	
22-Feb-10	38.27	38.27	
1002	5.5	5.5	
1003	13.87	13.87	
1004	18.9	18.9	
23-Feb-10	36.24	36.24	
1002	5.5	5.5	
1003	12.85	12.85	
1004	17.89	17.89	
24-Feb-10	36.75	36.75	
1002	5.5	5.5	
1003	13.65	13.65	

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Daily Claims for Breakfast, Lunch, and Dinner Values		
Row Labels	Sum of TVL_EXP_N_CLM_AMT	Sum of TVL_EXP_N_PD_AMT
1004	17.6	17.6
25-Feb-10	38.1	38.1
1002	5.5	5.5
1003	13.65	13.65
1004	18.95	18.95
26-Feb-10	36.34	36.34
1002	5	5
1003	13.87	13.87
1004	17.47	17.47
1-Mar-10	36.44	36.44
1002	5	5
1003	13.54	13.54
1004	17.9	17.9
2-Mar-10	24.9	24.9
1002	5	5
1003	2	2
1004	17.9	17.9
3-Mar-10	36.77	36.77
1002	5	5
1003	13.87	13.87
1004	17.9	17.9
4-Mar-10	39.02	39.02
1002	5	5
1003	13.6	13.6
1004	20.42	20.42
5-Mar-10	32.88	32.88
1002	5	5
1003	10.98	10.98
1004	16.9	16.9
6-Mar-10	36.75	36.75
1002	5	5
1003	13.8	13.8
1004	17.95	17.95
7-Mar-10	37.55	37.55
1002	5	5
1003	13.9	13.9
1004	18.65	18.65
8-Mar-10	20	20
1002	6	6
1003	14	14
9-Mar-10	20	20
1002	6	6
1003	14	14
10-Mar-10	20	20
1002	6	6
1003	14	14
11-Mar-10	20	20
1002	6	6
1003	14	14
15-Mar-10	19	19
1002	6	6

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Daily Claims for Breakfast, Lunch, and Dinner Values		
Row Labels	Sum of TVL_EXP_N_CLM_AMT	Sum of TVL_EXP_N_PD_AMT
1003	13	13
16-Mar-10	38.55	38.55
1002	6	6
1003	14	14
1004	18.55	18.55
17-Mar-10	39	39
1002	5	5
1003	12.8	12.8
1004	21.2	21.2
18-Mar-10	35.44	35.44
1002	6	6
1003	13.55	13.55
1004	15.89	15.89
22-Mar-10	19	19
1002	6	6
1003	13	13
23-Mar-10	18.8	18.8
1002	6	6
1003	12.8	12.8
24-Mar-10	19	19
1002	6	6
1003	13	13
25-Mar-10	30.49	30.49
1002	6	6
1003	14.49	14.49
1004	10	10
29-Mar-10	27.7	27.7
1002	6	6
1003	12.98	12.98
1004	8.72	8.72
30-Mar-10	37.54	37.54
1002	6	6
1003	14.67	14.67
1004	16.87	16.87
31-Mar-10	19.65	19.65
1002	6	6
1003	13.65	13.65
1-Apr-10	6	6
1002	6	6
5-Apr-10	19.87	19.87
1002	6	6
1003	13.87	13.87
6-Apr-10	37.77	37.77
1002	6	6
1003	12.87	12.87
1004	18.9	18.9
7-Apr-10	34	34
1002	6	6
1003	13.1	13.1
1004	14.9	14.9
8-Apr-10	36.89	36.89

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Daily Claims for Breakfast, Lunch, and Dinner Values		
Row Labels	Sum of TVL_EXP_N_CLM_AMT	Sum of TVL_EXP_N_PD_AMT
1002	6	6
1003	13.6	13.6
1004	17.09	17.09
12-Apr-10	19.67	19.67
1002	6	6
1003	13.67	13.67
13-Apr-10	20.21	20.21
1002	6	6
1003	14.21	14.21
14-Apr-10	20.21	20.21
1002	6	6
1003	14.21	14.21
15-Apr-10	18.9	18.9
1002	6	6
1003	12.9	12.9
16-Apr-10	40.15	40.15
1002	6	6
1003	12.85	12.85
1004	21.3	21.3
19-Apr-10	32.83	32.83
1002	5.5	5.5
1003	12.36	12.36
1004	14.97	14.97
20-Apr-10	32.5	32.5
1002	5.5	5.5
1003	12.3	12.3
1004	14.7	14.7
21-Apr-10	32.63	32.63
1002	5.5	5.5
1003	13.45	13.45
1004	13.68	13.68
22-Apr-10	34.76	34.76
1002	5.5	5.5
1003	12.5	12.5
1004	16.76	16.76
23-Apr-10	42.69	42.69
1002	6	6
1003	21.3	21.3
1004	15.39	15.39
26-Apr-10	37.35	37.35
1002	5	5
1003	13.45	13.45
1004	18.9	18.9
28-Apr-10	38.25	38.25
1002	5	5
1003	18.95	18.95
1004	14.3	14.3
29-Apr-10	36.76	36.76
1002	5.5	5.5
1003	13.4	13.4
1004	17.86	17.86

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Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXP_N_CLM_AMT	Sum of TVL_EXP_N_PD_AMT	
30-Apr-10	37.32		37.32
1002	6		6
1003	15.76		15.76
1004	15.56		15.56
3-May-10	32.62		32.62
1002	6		6
1003	14.72		14.72
1004	11.9		11.9
10-May-10	37.9		37.9
1002	5		5
1003	14.7		14.7
1004	18.2		18.2
11-May-10	34.08		34.08
1002	5.5		5.5
1003	12.98		12.98
1004	15.6		15.6
12-May-10	37.4		37.4
1002	6		6
1003	12.8		12.8
1004	18.6		18.6
13-May-10	38.99		38.99
1002	6		6
1003	14.78		14.78
1004	18.21		18.21
14-May-10	40.06		40.06
1002	6		6
1003	14.76		14.76
1004	19.3		19.3
17-May-10	37.87		37.87
1002	6		6
1003	14.3		14.3
1004	17.57		17.57
18-May-10	36.17		36.17
1002	6		6
1003	13.45		13.45
1004	16.72		16.72
19-May-10	38.39		38.39
1002	6		6
1003	13.87		13.87
1004	18.52		18.52
20-May-10	35.54		35.54
1002	6		6
1003	11.9		11.9
1004	17.64		17.64
21-May-10	22.8		22.8
1002	6		6
1003	16.8		16.8
25-May-10	33.65		33.65
1002	6		6
1003	13.45		13.45
1004	14.2		14.2

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Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
26-May-10	35		35
1002	6		6
1003	13		13
1004	16		16
27-May-10	38.65		38.65
1002	6		6
1003	13.75		13.75
1004	18.9		18.9
1-Jun-10	36		36
1002	6		6
1003	14		14
1004	16		16
2-Jun-10	35.61		35.61
1002	6		6
1003	12.98		12.98
1004	16.63		16.63
3-Jun-10	33.42		33.42
1002	5		5
1003	12.89		12.89
1004	15.53		15.53
7-Jun-10	35.02		35.02
1002	6		6
1003	12.94		12.94
1004	16.08		16.08
8-Jun-10	37.32		37.32
1002	6		6
1003	12.9		12.9
1004	18.42		18.42
9-Jun-10	34.34		34.34
1002	6		6
1003	12.65		12.65
1004	15.69		15.69
10-Jun-10	36.46		36.46
1002	5		5
1003	18.76		18.76
1004	12.7		12.7
14-Jun-10	38.05		38.05
1002	6		6
1003	14.43		14.43
1004	17.62		17.62
16-Jun-10	44.37		44.37
1002	6		6
1003	22.9		22.9
1004	15.47		15.47
17-Jun-10	36.07		36.07
1002	6		6
1003	15.39		15.39
1004	14.68		14.68
21-Jun-10	36.4		36.4
1002	6		6
1003	13.5		13.5

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Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXP_N_CLM_AMT	Sum of TVL_EXP_N_PD_AMT	
1004	16.9	16.9	
22-Jun-10	35.34	35.34	
1002	5	5	
1003	13.97	13.97	
1004	16.37	16.37	
23-Jun-10	36.65	36.65	
1002	5	5	
1003	13.45	13.45	
1004	18.2	18.2	
24-Jun-10	35.68	35.68	
1002	5	5	
1003	13.98	13.98	
1004	16.7	16.7	
28-Jun-10	6	6	
1002	6	6	
29-Jun-10	25.8	25.8	
1002	5	5	
1003	12.5	12.5	
1004	8.3	8.3	
30-Jun-10	28.45	28.45	
1002	5	5	
1003	16.45	16.45	
1004	7	7	
5-Jul-10	32.37	32.37	
1002	5	5	
1003	12.5	12.5	
1004	14.87	14.87	
8-Jul-10	35.81	35.81	
1002	5	5	
1003	16.72	16.72	
1004	14.09	14.09	
2-Aug-10	31.42	31.42	
1002	5	5	
1003	13.53	13.53	
1004	12.89	12.89	
3-Aug-10	34.33	34.33	
1002	5	5	
1003	15.43	15.43	
1004	13.9	13.9	
4-Aug-10	33.54	33.54	
1002	5	5	
1003	12.9	12.9	
1004	15.64	15.64	
5-Aug-10	35.45	35.45	
1002	5	5	
1003	13.65	13.65	
1004	16.8	16.8	
6-Aug-10	34.22	34.22	
1002	5	5	
1003	13.54	13.54	
1004	15.68	15.68	

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Daily Claims for Breakfast, Lunch, and Dinner Values		
Row Labels	Sum of TVL_EXP_N_CLM_AMT	Sum of TVL_EXP_N_PD_AMT
9-Aug-10	31.5	31.5
1002	5	5
1003	12.83	12.83
1004	13.67	13.67
10-Aug-10	18.67	18.67
1002	5	5
1004	13.67	13.67
12-Aug-10	35.79	35.79
1002	5	5
1003	13.83	13.83
1004	16.96	16.96
16-Aug-10	31.51	31.51
1002	5	5
1003	13.83	13.83
1004	12.68	12.68
17-Aug-10	32.19	32.19
1002	5	5
1003	14.3	14.3
1004	12.89	12.89
18-Aug-10	31.46	31.46
1002	5	5
1003	14.56	14.56
1004	11.9	11.9
19-Aug-10	31.61	31.61
1002	5	5
1003	13.83	13.83
1004	12.78	12.78
23-Aug-10	34.19	34.19
1002	5	5
1003	15.65	15.65
1004	13.54	13.54
24-Aug-10	31.72	31.72
1002	5	5
1003	13.83	13.83
1004	12.89	12.89
25-Aug-10	31.99	31.99
1002	5	5
1003	14.1	14.1
1004	12.89	12.89
26-Aug-10	31.71	31.71
1002	5	5
1003	13.93	13.93
1004	12.78	12.78
30-Aug-10	32.91	32.91
1002	5	5
1003	14.67	14.67
1004	13.24	13.24
31-Aug-10	5	5
1002	5	5
1-Sep-10	36.91	36.91
1002	5	5

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Daily Claims for Breakfast, Lunch, and Dinner Values		
Row Labels	Sum of TVL_EXP_N_CLM_AMT	Sum of TVL_EXP_N_PD_AMT
1003	15.6	15.6
1004	16.31	16.31
2-Sep-10	33.84	33.84
1002	6	6
1003	12.98	12.98
1004	14.86	14.86
7-Sep-10	32.72	32.72
1002	5	5
1003	14.83	14.83
1004	12.89	12.89
8-Sep-10	29.59	29.59
1002	5	5
1003	14.83	14.83
1004	9.76	9.76
9-Sep-10	28.98	28.98
1002	5	5
1003	12.98	12.98
1004	11	11
13-Sep-10	34.53	34.53
1002	5	5
1003	15.64	15.64
1004	13.89	13.89
14-Sep-10	33.44	33.44
1002	5	5
1003	13.04	13.04
1004	15.4	15.4
15-Sep-10	32.61	32.61
1002	5	5
1003	13.93	13.93
1004	13.68	13.68
16-Sep-10	32.73	32.73
1002	5	5
1003	14.98	14.98
1004	12.75	12.75
17-Sep-10	27.6	27.6
1002	5	5
1003	14.6	14.6
1004	8	8
20-Sep-10	38.2	38.2
1002	6	6
1003	14.9	14.9
1004	17.3	17.3
21-Sep-10	38.85	38.85
1002	6	6
1003	15.65	15.65
1004	17.2	17.2
22-Sep-10	33.52	33.52
1002	6	6
1003	12.87	12.87
1004	14.65	14.65
23-Sep-10	39.76	39.76

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Daily Claims for Breakfast, Lunch, and Dinner			
Row Labels	Sum of TVL_EXP_N_CLM_AMT	Sum of TVL_EXP_N_PD_AMT	
1002	6	6	
1003	13.54	13.54	
1004	20.22	20.22	
24-Sep-10	37.22	37.22	
1002	6	6	
1003	14.3	14.3	
1004	16.92	16.92	
27-Sep-10	36.09	36.09	
1002	6	6	
1003	14.89	14.89	
1004	15.2	15.2	
28-Sep-10	39.02	39.02	
1002	6	6	
1003	14.65	14.65	
1004	18.37	18.37	
29-Sep-10	36.93	36.93	
1002	6	6	
1003	14.76	14.76	
1004	16.17	16.17	
30-Sep-10	36.6	36.6	
1002	6	6	
1003	14.87	14.87	
1004	15.73	15.73	
4-Oct-10	41.89	41.89	
1002	6	6	
1003	14.87	14.87	
1004	21.02	21.02	
5-Oct-10	37.66	37.66	
1002	6	6	
1003	14.76	14.76	
1004	16.9	16.9	
6-Oct-10	36.77	36.77	
1002	6	6	
1003	13.97	13.97	
1004	16.8	16.8	
7-Oct-10	36.11	36.11	
1002	6	6	
1003	13.83	13.83	
1004	16.28	16.28	
8-Oct-10	20.05	20.05	
1002	6	6	
1004	14.05	14.05	
12-Oct-10	34.83	34.83	
1002	6	6	
1003	15.35	15.35	
1004	13.48	13.48	
13-Oct-10	38.03	38.03	
1002	6	6	
1003	14.63	14.63	
1004	17.4	17.4	
14-Oct-10	38.1	38.1	

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Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1002	6	6	
1003	14.78	14.78	
1004	17.32	17.32	
18-Oct-10	38.4	38.4	
1002	5	5	
1003	14.5	14.5	
1004	18.9	18.9	
19-Oct-10	38	38	
1002	5	5	
1003	14	14	
1004	19	19	
20-Oct-10	37	37	
1002	5	5	
1003	14	14	
1004	18	18	
25-Oct-10	37	37	
1002	5	5	
1003	14	14	
1004	18	18	
26-Oct-10	41.91	41.91	
1002	6	6	
1003	16.89	16.89	
1004	19.02	19.02	
27-Oct-10	38	38	
1002	5	5	
1003	14	14	
1004	19	19	
28-Oct-10	37	37	
1002	5	5	
1003	14	14	
1004	18	18	
29-Oct-10	41.16	41.16	
1002	6	6	
1003	15.4	15.4	
1004	19.76	19.76	
1-Nov-10	38.98	38.98	
1002	6	6	
1003	14	14	
1004	18.98	18.98	
2-Nov-10	36.39	36.39	
1002	5	5	
1003	13.5	13.5	
1004	17.89	17.89	
3-Nov-10	37.41	37.41	
1002	5	5	
1003	14.43	14.43	
1004	17.98	17.98	
4-Nov-10	35.43	35.43	
1002	5	5	
1003	13.54	13.54	
1004	16.89	16.89	

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Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXP_N_CLM_AMT	Sum of TVL_EXP_N_PD_AMT	
8-Nov-10	36.76	36.76	
1002	6	6	
1003	14	14	
1004	16.76	16.76	
9-Nov-10	38.03	38.03	
1002	6	6	
1003	14.95	14.95	
1004	17.08	17.08	
10-Nov-10	37.15	37.15	
1002	6	6	
1003	14.5	14.5	
1004	16.65	16.65	
22-Nov-10	38.53	38.53	
1002	6	6	
1003	14.55	14.55	
1004	17.98	17.98	
23-Nov-10	41.88	41.88	
1002	6	6	
1003	14.86	14.86	
1004	21.02	21.02	
29-Nov-10	36.39	36.39	
1002	6	6	
1003	13.5	13.5	
1004	16.89	16.89	
30-Nov-10	36.26	36.26	
1002	6	6	
1003	14.37	14.37	
1004	15.89	15.89	
1-Dec-10	33.47	33.47	
1002	6	6	
1003	13.5	13.5	
1004	13.97	13.97	
2-Dec-10	37.47	37.47	
1002	6	6	
1003	14.65	14.65	
1004	16.82	16.82	
6-Dec-10	38.65	38.65	
1002	9.87	9.87	
1003	14.88	14.88	
1004	13.9	13.9	
7-Dec-10	34.55	34.55	
1002	6	6	
1003	14.85	14.85	
1004	13.7	13.7	
8-Dec-10	35.19	35.19	
1002	6	6	
1003	15.3	15.3	
1004	13.89	13.89	
9-Dec-10	31.55	31.55	
1002	6	6	
1003	14.75	14.75	

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Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXP_N_CLM_AMT	Sum of TVL_EXP_N_PD_AMT	
1004	10.8	10.8	
13-Dec-10	28.85	28.85	
1002	6	6	
1003	14.85	14.85	
1004	8	8	
14-Dec-10	33.47	33.47	
1002	6	6	
1003	15.15	15.15	
1004	12.32	12.32	
15-Dec-10	39.35	39.35	
1002	6	6	
1003	14.7	14.7	
1004	18.65	18.65	
16-Dec-10	36.77	36.77	
1002	6	6	
1003	13.87	13.87	
1004	16.9	16.9	
20-Dec-10	33.77	33.77	
1002	6	6	
1003	14.87	14.87	
1004	12.9	12.9	
21-Dec-10	34.58	34.58	
1002	6	6	
1003	13.98	13.98	
1004	14.6	14.6	
22-Dec-10	38.53	38.53	
1002	6	6	
1003	15.89	15.89	
1004	16.64	16.64	
23-Dec-10	38.59	38.59	
1002	6	6	
1003	15.3	15.3	
1004	17.29	17.29	
3-Jan-11	31.59	31.59	
1002	6	6	
1003	14.5	14.5	
1004	11.09	11.09	
4-Jan-11	31.31	31.31	
1002	6	6	
1003	18.31	18.31	
1004	7	7	
5-Jan-11	36.54	36.54	
1002	8.76	8.76	
1003	14.99	14.99	
1004	12.79	12.79	
6-Jan-11	24.33	24.33	
1002	6	6	
1003	8.28	8.28	
1004	10.05	10.05	
13-Jan-11	21.69	21.69	
1002	6	6	

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Daily Claims for Breakfast, Lunch, and Dinner			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	Values
1003	15.69	15.69	
14-Jan-11	20.8	20.8	
1002	6	6	
1003	14.8	14.8	
18-Jan-11	27.87	27.87	
1002	6	6	
1003	14.87	14.87	
1004	7	7	
19-Jan-11	33.66	33.66	
1002	6	6	
1003	15.9	15.9	
1004	11.76	11.76	
25-Jan-11	21.7	21.7	
1002	6	6	
1003	15.7	15.7	
30-Jan-11	35.62	35.62	
1003	15.87	15.87	
1004	19.75	19.75	
31-Jan-11	30.87	30.87	
1002	6	6	
1003	16.87	16.87	
1004	8	8	
1-Feb-11	31.87	31.87	
1002	6	6	
1003	14.87	14.87	
1004	11	11	
3-Feb-11	33.17	33.17	
1002	6	6	
1003	15.87	15.87	
1004	11.3	11.3	
7-Feb-11	34.11	34.11	
1002	6	6	
1003	15.76	15.76	
1004	12.35	12.35	
8-Feb-11	47.28	47.28	
1002	7	7	
1003	16.78	16.78	
1004	23.5	23.5	
9-Feb-11	32.87	32.87	
1002	6	6	
1003	15.87	15.87	
1004	11	11	
14-Feb-11	46.49	46.49	
1002	7	7	
1003	16.09	16.09	
1004	23.4	23.4	
15-Feb-11	44.43	44.43	
1002	7	7	
1003	15.65	15.65	
1004	21.78	21.78	
16-Feb-11	41.52	41.52	

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Daily Claims for Breakfast, Lunch, and Dinner Values		
Row Labels	Sum of TVL_EXP_N_CLM_AMT	Sum of TVL_EXP_N_PD_AMT
1002	7	7
1003	15.45	15.45
1004	19.07	19.07
17-Feb-11	40.55	40.55
1002	6	6
1003	15.65	15.65
1004	18.9	18.9
2-Mar-11	44.25	44.25
1002	6	6
1003	15.9	15.9
1004	22.35	22.35
3-Mar-11	45.46	45.46
1002	7	7
1003	14.89	14.89
1004	23.57	23.57
4-Mar-11	41.77	41.77
1002	6	6
1003	12.9	12.9
1004	22.87	22.87
6-Mar-11	31.44	31.44
1003	12.76	12.76
1004	18.68	18.68
7-Mar-11	44.99	44.99
1002	7	7
1003	14.53	14.53
1004	23.46	23.46
8-Mar-11	41.33	41.33
1002	7	7
1003	14.53	14.53
1004	19.8	19.8
9-Mar-11	44.75	44.75
1002	7	7
1003	14.85	14.85
1004	22.9	22.9
10-Mar-11	47.52	47.52
1002	7	7
1003	15.8	15.8
1004	24.72	24.72
11-Mar-11	43.02	43.02
1002	7	7
1003	14.32	14.32
1004	21.7	21.7
14-Mar-11	42.5	42.5
1002	6	6
1003	14	14
1004	22.5	22.5
15-Mar-11	43.5	43.5
1002	6	6
1003	14	14
1004	23.5	23.5
16-Mar-11	41.85	41.85

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Daily Claims for Breakfast, Lunch, and Dinner			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1002	6	6	
1003	13.89	13.89	
1004	21.76	21.76	
17-Mar-11	42.84	42.84	
1002	6	6	
1003	14.09	14.09	
1004	22.75	22.75	
18-Mar-11	43.07	43.07	
1002	6	6	
1003	14.37	14.37	
1004	22.7	22.7	
21-Mar-11	40.64	40.64	
1002	6	6	
1003	13.89	13.89	
1004	20.75	20.75	
22-Mar-11	43.21	43.21	
1002	6	6	
1003	13.67	13.67	
1004	23.54	23.54	
23-Mar-11	43.59	43.59	
1002	6	6	
1003	14.87	14.87	
1004	22.72	22.72	
24-Mar-11	40.73	40.73	
1002	6	6	
1003	14.83	14.83	
1004	19.9	19.9	
25-Mar-11	43.12	43.12	
1002	6	6	
1003	15.32	15.32	
1004	21.8	21.8	
28-Mar-11	44.52	44.52	
1002	6	6	
1003	14.54	14.54	
1004	23.98	23.98	
29-Mar-11	41.08	41.08	
1002	6	6	
1003	15.32	15.32	
1004	19.76	19.76	
30-Mar-11	43.19	43.19	
1002	6	6	
1003	14.3	14.3	
1004	22.89	22.89	
31-Mar-11	43.65	43.65	
1002	6	6	
1003	14.98	14.98	
1004	22.67	22.67	
1-Apr-11	43.66	43.66	
1002	6	6	
1003	14.89	14.89	
1004	22.97	22.97	

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Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
4-Apr-11	44.25		44.25
1002	6		6
1003	14.35		14.35
1004	23.9		23.9
5-Apr-11	44.49		44.49
1002	6		6
1003	14.89		14.89
1004	23.6		23.6
6-Apr-11	37.59		37.59
1002	6		6
1003	13.5		13.5
1004	18.09		18.09
7-Apr-11	44.74		44.74
1002	6		6
1003	14.9		14.9
1004	23.84		23.84
8-Apr-11	43.82		43.82
1002	6		6
1003	14.93		14.93
1004	22.89		22.89
10-Apr-11	49.39		49.39
1002	6		6
1003	18.8		18.8
1004	24.59		24.59
11-Apr-11	44.87		44.87
1002	6		6
1003	16.82		16.82
1004	22.05		22.05
12-Apr-11	43.25		43.25
1002	6		6
1003	15.95		15.95
1004	21.3		21.3
13-Apr-11	42.33		42.33
1002	6		6
1003	14.53		14.53
1004	21.8		21.8
14-Apr-11	42.98		42.98
1002	6		6
1003	14.9		14.9
1004	22.08		22.08
15-Apr-11	27.35		27.35
1002	15.35		15.35
1003	12		12
17-Apr-11	37.34		37.34
1003	14.55		14.55
1004	22.79		22.79
18-Apr-11	41.62		41.62
1002	6		6
1003	13.89		13.89
1004	21.73		21.73
19-Apr-11	43.75		43.75

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Daily Claims for Breakfast, Lunch, and Dinner Values		
Row Labels	Sum of TVL_EXP_N_CLM_AMT	Sum of TVL_EXP_N_PD_AMT
1002	6	6
1003	13.89	13.89
1004	23.86	23.86
20-Apr-11	38.66	38.66
1002	6	6
1003	12.9	12.9
1004	19.76	19.76
25-Apr-11	40.03	40.03
1002	6	6
1003	14	14
1004	20.03	20.03
26-Apr-11	40	40
1002	6	6
1003	14	14
1004	20	20
27-Apr-11	40	40
1002	6	6
1003	14	14
1004	20	20
28-Apr-11	39.42	39.42
1002	6	6
1003	13.89	13.89
1004	19.53	19.53
29-Apr-11	39.53	39.53
1002	6	6
1003	14.63	14.63
1004	18.9	18.9
2-May-11	39.28	39.28
1002	6	6
1003	14	14
1004	19.28	19.28
3-May-11	41.3	41.3
1002	6	6
1003	14	14
1004	21.3	21.3
4-May-11	40.32	40.32
1002	6	6
1003	13.28	13.28
1004	21.04	21.04
9-May-11	43.38	43.38
1002	7	7
1003	16.78	16.78
1004	19.6	19.6
10-May-11	44.38	44.38
1002	7	7
1003	16.3	16.3
1004	21.08	21.08
11-May-11	42.75	42.75
1002	7	7
1003	13.85	13.85
1004	21.9	21.9

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Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
12-May-11	40.49		40.49
1002	6		6
1003	14.73		14.73
1004	19.76		19.76
13-May-11	43.3		43.3
1002	7		7
1003	15.62		15.62
1004	20.68		20.68
16-May-11	40.76		40.76
1002	7		7
1003	13.9		13.9
1004	19.86		19.86
17-May-11	39.42		39.42
1002	6		6
1003	14.53		14.53
1004	18.89		18.89
18-May-11	42.82		42.82
1002	7		7
1003	14.79		14.79
1004	21.03		21.03
19-May-11	49.3		49.3
1002	8		8
1003	18.26		18.26
1004	23.04		23.04
23-May-11	39.87		39.87
1002	6		6
1003	14		14
1004	19.87		19.87
24-May-11	40.91		40.91
1002	6		6
1003	13.82		13.82
1004	21.09		21.09
25-May-11	39.23		39.23
1002	6		6
1003	14.93		14.93
1004	18.3		18.3
26-May-11	40.65		40.65
1002	6		6
1003	13.6		13.6
1004	21.05		21.05
31-May-11	43.42		43.42
1002	7		7
1003	16.33		16.33
1004	20.09		20.09
1-Jun-11	38.65		38.65
1002	6		6
1003	14.56		14.56
1004	18.09		18.09
2-Jun-11	33.43		33.43
1002	6		6
1003	12.4		12.4

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Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1004	15.03	15.03	
6-Jun-11	43.62	43.62	
1002	7	7	
1003	14.89	14.89	
1004	21.73	21.73	
7-Jun-11	41.81	41.81	
1002	6	6	
1003	14.73	14.73	
1004	21.08	21.08	
8-Jun-11	39.71	39.71	
1002	6	6	
1003	14.63	14.63	
1004	19.08	19.08	
9-Jun-11	42.29	42.29	
1002	6	6	
1003	14.89	14.89	
1004	21.4	21.4	
13-Jun-11	42.17	42.17	
1002	7	7	
1003	14.8	14.8	
1004	20.37	20.37	
14-Jun-11	39.77	39.77	
1002	7	7	
1003	14.87	14.87	
1004	17.9	17.9	
15-Jun-11	39.68	39.68	
1002	7	7	
1003	12.9	12.9	
1004	19.78	19.78	
16-Jun-11	41.33	41.33	
1002	7	7	
1003	14.53	14.53	
1004	19.8	19.8	
20-Jun-11	42.06	42.06	
1002	6	6	
1003	14.3	14.3	
1004	21.76	21.76	
21-Jun-11	40.38	40.38	
1002	7	7	
1003	14.3	14.3	
1004	19.08	19.08	
22-Jun-11	38.77	38.77	
1002	6	6	
1003	13.87	13.87	
1004	18.9	18.9	
23-Jun-11	38.68	38.68	
1002	7	7	
1003	14.78	14.78	
1004	16.9	16.9	
27-Jun-11	38.77	38.77	
1002	6	6	

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Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1003	13.98	13.98	
1004	18.79	18.79	
28-Jun-11	39.89	39.89	
1002	6	6	
1003	14.87	14.87	
1004	19.02	19.02	
29-Jun-11	31.54	31.54	
1002	6	6	
1003	12.96	12.96	
1004	12.58	12.58	
30-Jun-11	35.16	35.16	
1002	6	6	
1003	14.36	14.36	
1004	14.8	14.8	
1-Jul-11	40.29	40.29	
1002	6	6	
1003	14.79	14.79	
1004	19.5	19.5	
5-Jul-11	35.49	35.49	
1002	6	6	
1003	12.89	12.89	
1004	16.6	16.6	
6-Jul-11	36.27	36.27	
1002	6	6	
1003	12.47	12.47	
1004	17.8	17.8	
7-Jul-11	41.8	41.8	
1002	6	6	
1003	14.78	14.78	
1004	21.02	21.02	
11-Jul-11	36.89	36.89	
1002	6	6	
1003	12.8	12.8	
1004	18.09	18.09	
12-Jul-11	40.86	40.86	
1002	6	6	
1003	14.78	14.78	
1004	20.08	20.08	
13-Jul-11	52.67	52.67	
1002	6	6	
1003	27.77	27.77	
1004	18.9	18.9	
14-Jul-11	39.81	39.81	
1002	6	6	
1003	13.97	13.97	
1004	19.84	19.84	
18-Jul-11	39.55	39.55	
1002	6	6	
1003	14.8	14.8	
1004	18.75	18.75	
19-Jul-11	37.29	37.29	

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Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1002	6	6	
1003	13.89	13.89	
1004	17.4	17.4	
20-Jul-11	37.79	37.79	
1002	6	6	
1003	13.89	13.89	
1004	17.9	17.9	
2-Aug-11	38.22	38.22	
1002	6	6	
1003	14.32	14.32	
1004	17.9	17.9	
3-Aug-11	42.67	42.67	
1002	6	6	
1003	14.8	14.8	
1004	21.87	21.87	
4-Aug-11	38.96	38.96	
1002	6	6	
1003	13.9	13.9	
1004	19.06	19.06	
8-Aug-11	41.34	41.34	
1002	6	6	
1003	14.3	14.3	
1004	21.04	21.04	
9-Aug-11	44.35	44.35	
1002	7	7	
1003	16.8	16.8	
1004	20.55	20.55	
11-Aug-11	36.95	36.95	
1002	6	6	
1003	12.9	12.9	
1004	18.05	18.05	
15-Aug-11	43.96	43.96	
1002	6	6	
1003	16.9	16.9	
1004	21.06	21.06	
16-Aug-11	24.04	24.04	
1002	6	6	
1004	18.04	18.04	
17-Aug-11	38	38	
1002	6	6	
1003	14.7	14.7	
1004	17.3	17.3	
18-Aug-11	40.59	40.59	
1002	6	6	
1003	14.79	14.79	
1004	19.8	19.8	
22-Aug-11	38.82	38.82	
1002	6	6	
1003	14.03	14.03	
1004	18.79	18.79	
23-Aug-11	39.84	39.84	

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Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
1002	6	6	
1003	14.78	14.78	
1004	19.06	19.06	
24-Aug-11	41.65	41.65	
1002	6	6	
1003	13.9	13.9	
1004	21.75	21.75	
25-Aug-11	39.07	39.07	
1002	6	6	
1003	14.35	14.35	
1004	18.72	18.72	
29-Aug-11	39.65	39.65	
1002	6	6	
1003	14.7	14.7	
1004	18.95	18.95	
30-Aug-11	37.87	37.87	
1002	6	6	
1003	13.78	13.78	
1004	18.09	18.09	
31-Aug-11	39.58	39.58	
1002	6	6	
1003	14.5	14.5	
1004	19.08	19.08	
1-Sep-11	36.85	36.85	
1002	6	6	
1003	14.35	14.35	
1004	16.5	16.5	
6-Sep-11	38.86	38.86	
1002	6	6	
1003	13.8	13.8	
1004	19.06	19.06	
7-Sep-11	42.05	42.05	
1002	6	6	
1003	14.65	14.65	
1004	21.4	21.4	
8-Sep-11	38.18	38.18	
1002	6	6	
1003	14.89	14.89	
1004	17.29	17.29	
12-Sep-11	45.55	45.55	
1002	6	6	
1003	18.9	18.9	
1004	20.65	20.65	
13-Sep-11	39.9	39.9	
1002	6	6	
1003	15.84	15.84	
1004	18.06	18.06	
14-Sep-11	38.77	38.77	
1002	6	6	
1003	14.87	14.87	
1004	17.9	17.9	

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Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
15-Sep-11	40.82		40.82
1002	6		6
1003	13.79		13.79
1004	21.03		21.03
19-Sep-11	37.82		37.82
1002	6		6
1003	14.93		14.93
1004	16.89		16.89
20-Sep-11	42.91		42.91
1002	6		6
1003	13.98		13.98
1004	22.93		22.93
21-Sep-11	35.95		35.95
1002	6		6
1003	12.09		12.09
1004	17.86		17.86
22-Sep-11	41.46		41.46
1002	6		6
1003	15.87		15.87
1004	19.59		19.59
26-Sep-11	29.65		29.65
1003	10.9		10.9
1004	18.75		18.75
27-Sep-11	38.69		38.69
1002	6		6
1003	16.97		16.97
1004	15.72		15.72
29-Sep-11	31.65		31.65
1002	6		6
1003	14.75		14.75
1004	10.9		10.9
30-Sep-11	34.1		34.1
1002	6		6
1003	15.8		15.8
1004	12.3		12.3
3-Oct-11	37.61		37.61
1002	6		6
1003	14.87		14.87
1004	16.74		16.74
4-Oct-11	36.98		36.98
1002	6		6
1003	14.38		14.38
1004	16.6		16.6
5-Oct-11	39.98		39.98
1002	6		6
1003	16.08		16.08
1004	17.9		17.9
6-Oct-11	35.53		35.53
1002	5		5
1003	13.28		13.28
1004	17.25		17.25

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Daily Claims for Breakfast, Lunch, and Dinner Values			
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT	
9-Oct-11	19.84	19.84	19.84
1004	19.84		19.84
10-Oct-11	31.83	31.83	31.83
1002	4.02		4.02
1003	16.78		16.78
1004	11.03		11.03
11-Oct-11	37.81	37.81	37.81
1002	4.02		4.02
1003	14.76		14.76
1004	19.03		19.03
12-Oct-11	35.28	35.28	35.28
1002	4.02		4.02
1003	13.35		13.35
1004	17.91		17.91
13-Oct-11	37.63	37.63	37.63
1002	4.02		4.02
1003	15.66		15.66
1004	17.95		17.95
14-Oct-11	12.81	12.81	12.81
1002	4.02		4.02
1003	8.79		8.79
17-Oct-11	24.2	24.2	24.2
1002	1.72		1.72
1003	9.87		9.87
1004	12.61		12.61
18-Oct-11	25.55	25.55	25.55
1002	6.19		6.19
1003	2.83		2.83
1004	16.53		16.53
19-Oct-11	18.25	18.25	18.25
1002	4.43		4.43
1003	13.82		13.82
25-Oct-11	12.56	12.56	12.56
1002	1.72		1.72
1003	3.18		3.18
1004	7.66		7.66
26-Oct-11	27.6	27.6	27.6
1002	4.26		4.26
1003	9.61		9.61
1004	13.73		13.73
1-Nov-11	13.94	13.94	13.94
1002	4.07		4.07
1003	9.87		9.87
2-Nov-11	13.65	13.65	13.65
1003	13.65		13.65
7-Nov-11	19.64	19.64	19.64
1002	4.07		4.07
1003	8.34		8.34
1004	7.23		7.23
8-Nov-11	1.59	1.59	1.59
1004	1.59		1.59

TVA RESTRICTED INFORMATION

Attachment
Page 52 of 53

Daily Claims for Breakfast, Lunch, and Dinner Values		
Row Labels	Sum of TVL_EXP_N_CLM_AMT	Sum of TVL_EXP_N_PD_AMT
9-Nov-11	19.74	19.74
1002	4.07	4.07
1003	7.67	7.67
1004	8	8
14-Nov-11	23.79	23.79
1002	6.46	6.46
1003	12.9	12.9
1004	4.43	4.43
29-Nov-11	7.09	7.09
1002	4.7	4.7
1003	2.39	2.39
30-Nov-11	15.53	15.53
1002	1.62	1.62
1003	13.91	13.91
6-Dec-11	33.49	33.49
1002	3.93	3.93
1003	13	13
1004	16.56	16.56
7-Dec-11	15.08	15.08
1003	14	14
1004	1.08	1.08
10-Jan-12	7.44	7.44
1004	7.44	7.44
12-Jan-12	17.38	17.38
1002	1.61	1.61
1003	9.21	9.21
1004	6.56	6.56
17-Jan-12	28.15	28.15
1002	4.14	4.14
1003	7.67	7.67
1004	16.34	16.34
23-Jan-12	52.46	52.46
1002	4.05	4.05
1003	14	14
1004	34.41	34.41
24-Jan-12	31.41	31.41
1002	2.25	2.25
1003	16.02	16.02
1004	13.14	13.14
25-Jan-12	14.31	14.31
1002	2.75	2.75
1003	11.56	11.56
30-Jan-12	31.15	31.15
1002	4.92	4.92
1003	14	14
1004	12.23	12.23
31-Jan-12	44.35	44.35
1002	1.5	1.5
1003	15.02	15.02
1004	27.83	27.83
1-Feb-12	11.65	11.65

TVA RESTRICTED INFORMATION

Attachment
Page 53 of 53

Daily Claims for Breakfast, Lunch, and Dinner Values		
Row Labels	Sum of TVL_EXPN_CLM_AMT	Sum of TVL_EXPN_PD_AMT
1002	1.71	1.71
1003	7.47	7.47
1004	2.47	2.47
2-Feb-12	44.8	44.8
1002	2.25	2.25
1003	23.09	23.09
1004	19.46	19.46
Grand Total	23913.3	23913.3

CASE CLOSING

File Number: 12C14464

Subject Name: [REDACTED]

Location: Kingston Fossil Plant

Special Agent: [REDACTED]

Date Opened: 2/29/2012

Date Closed: May 3, 2012

Basis for Investigation: This investigation was initiated based upon information developed during the course of an OIG investigation (12C14392), regarding falsified travel expenses. During that investigation, information surfaced that caused the review of expenditures by [REDACTED] that appeared to be false.

Findings: Our investigation substantiated that [REDACTED] and others in FGD&C falsified travel expenses by not entering actual expenses incurred, but based claims on a \$46 per day per diem standard, in essence submitted false claims.

Report to management: Yes No

Prosecutive status: Accepted Declined Not referred

Basis for closing: Allegation unsubstantiated Management response

Comments: Management responded to the OIG RAI with the following actions regarding [REDACTED]: [REDACTED] was counseled on TVA travel policies. The TVA ethics officer will be requested to speak at the next Generation Construction leadership meeting.

[REDACTED]	[REDACTED]	May 3, 2012
_____ Agent Name	_____ Agent Signature	_____ Date

[REDACTED]	[REDACTED]	5/3/12
_____ Special Agent in Charge	_____ Special Agent in Charge Signature	_____ Date

262255

CASE CLOSING

File Number:	12C14465
Subject Name:	██████████
Location:	Northern Alabama
Special Agent:	██████████
Date Opened:	February 29, 2012
Date Closed:	April 10, 2012

Basis for Investigation: ██████████ at Bellefonte, is alleged to have received per diem payments illegally. He reportedly set up an apartment in his cousin's basement after he transferred to Northern Alabama in late spring or early summer 2011. The complaint alleges that ██████████ never lived in Anniston, Alabama but co-owns a bar with the same cousin and would travel there a couple times a month to check on the bar. ██████████ has had no other residence to qualify for living away from home. He was overheard bragging that he got a lot of extra money for putting a few pieces of furniture in a basement.

Findings: In January 2012, Bechtel's Ethics Hotline received an anonymous email alleging that a Bechtel ██████████ (identified as ██████████) was receiving a temporary living allowance, which he was not entitled to under the term of the TVA Travel Policy. The email went on to question the validity of ██████████ claimed permanent residence. The email was forwarded to Bechtel's Frederick office and the next day sent to Bechtel HR at the BLN site for further investigation. Bechtel HR subsequently interviewed ██████████.

The Bechtel investigation determined that ██████████ had applied for his temporary living allowance through Bechtel while at TVA's Bellefonte Nuclear (BLN) project. He certified that he had maintained a permanent residence at ██████████ since June 2010. He also certified that the residence was over 70 miles from the BLN project. According to the TVA Travel Policy a rental agreement (Which was the case with ██████████ residence) had to result from an "arm's length transaction", which is a transaction between unrelated and unaffiliated parties; ██████████ was renting a basement apartment from his cousin (Not an "arm's length transaction").

Consequently, ██████████ employment as a contractor with TVA at BLN was terminated in January 2012. VECTOR refunded the total amount of the invoiced temporary living allowance of \$15,880.20 to TVA on invoice number 25644-12010116 under CWA BLN-12-302, lines 1384 – 1398.

No further investigation is warranted in this matter, it is requested that this matter be administratively closed.

Report to management: Yes No

Prosecutive status: Accepted Declined Not referred

Basis for closing: Allegation unsubstantiated Management response

Comments: The allegation was substantiated; however, VECTOR management had already investigated the incident, terminated [REDACTED] employment, and reimbursed TVA for the temporary living allowance paid to [REDACTED]. No further investigation is warranted.

[REDACTED]

Agent Name

[REDACTED]

Agent Signature

03/15/2012

Date

[REDACTED]
[REDACTED]

Special Agent in Charge

[REDACTED]

Special Agent in Charge Signature

4/10/2012

Date

CASE CLOSING

File Number: Case File 12E14134 (Letter)

Subject Name: [REDACTED]

Location: Power Service Shop

Special Agent: [REDACTED]

Date Opened: 08/17/2012

Date Closed: 05/01/2012

Basis for Investigation: [REDACTED] of PSS Operations, and [REDACTED], the [REDACTED] of PSS Quality Assurance, on Muscle Shoals has up covered up a fitness for duty violation for [REDACTED] daughter.

Findings: On June 1, 2011, [REDACTED] the daughter of [REDACTED] and a PSS, [REDACTED] contractor, was involved in a minor car accident at PSS. TVAP responded to the accident and since the damage to the vehicle was nominal and there was no damage to TVA property, the TVAP Officer did not do a report. [REDACTED] went to the accident scene and was told by [REDACTED] she blacked out at the wheel due to taking medication on a empty stomach. [REDACTED] did not require her to seek medical attention or report the accident to [REDACTED] supervisor.

Report to management: Yes No

Prosecutive status: Accepted Declined Not referred

Basis for closing: Allegation unsubstantiated Management response

Comments: Close case

[REDACTED]	[REDACTED]	05/01/2012
Agent Name	Agent Signature	Date
[REDACTED]	[REDACTED]	5/1/12

Special Agent in Charge

Special Agent in Charge Signature

Date



TVA RESTRICTED INFORMATION



EX 6, 7(c)

Office of the Inspector General
Report of Administrative Inquiry

April 5, 2012

Anthony Wayne Oliver, PSC 1B-M

[REDACTED]
[REDACTED]
[REDACTED]
POWER SERVICE SHOPS
FALSE RECORDS – MISCELLANEOUS
OIG FILE NO. 12E-14134

We have completed our investigation of an anonymous EmPowerline complaint alleging [REDACTED], Power Service Shop (PSS), and [REDACTED], [REDACTED], PSS, conspired to cover-up a car accident at PSS involving [REDACTED] daughter [REDACTED], [REDACTED], PSS, [REDACTED] Contractors. The following is a summary of pertinent information for management consideration.

EXECUTIVE SUMMARY

This investigation was initiated from an anonymous complaint to the Office of the Inspector General (OIG) EmPowerline alleging [REDACTED] and [REDACTED] conspired to cover-up a June 1, 2011, car accident of [REDACTED], a [REDACTED] contract employee and the daughter of [REDACTED]. No evidence was found to indicate [REDACTED] and [REDACTED] conspired to cover-up the accident. However, [REDACTED] accident was not reported to her management and she was not sent immediately for a Fitness For Duty (FFD) examination.

FINDINGS

During an interview with the OIG, [REDACTED] advised he did not conspire with [REDACTED] to cover-up an accident of [REDACTED]. [REDACTED] further advised he was at work the day of [REDACTED] accident at PSS and saw TVA Police (TVAP) and others at the accident site, but did not know [REDACTED] was involved in the accident.

Anthony Wayne Oliver
Page 3
April 5, 2012

We would appreciate being informed within 30 days of your determination of what action is appropriate on the basis of our report. In addition, if you decide to take documented action in this matter, we would appreciate your sending a copy of the relevant information to this office for our file.

This report has been designated "TVA Restricted" in accordance with TVA-SPP-12.02, TVA Information Management Policy. Accordingly, it should not be disclosed further without the prior approval of the Inspector General or his designee. In addition, no redacted version of this report should be distributed without notification to the Inspector General of the redactions that have been made.



John E. Brennan
Assistant Inspector General
(Investigations)
ET 4C-K

CASE CLOSING

File Number: 12E-14212

Subject Name: Watts Bar Nuclear Plant; Forgery of Paint Support Request No. 111331701-4607

Location: Spring City, TN

Special Agent: [REDACTED]

Date Opened: 10/03/2011

Date Closed: 01/25/2012

Basis for Investigation: [REDACTED], WBN [REDACTED], alleged that his signature had been forged on a Paint Support Request form.

Findings: Investigation did not identify a likely suspect or a motive to forge the document. No work had been completed based on the forged document. .

Report to management: Yes No

Prosecutive status: Accepted Declined Not referred

Basis for closing: Allegation unsubstantiated Management response

Comments: Recommend case be closed based on aforementioned information.

		01/25/2012
Agent Name	Agent Signature	Date

		1/25/12
Special Agent in Charge	Special Agent in Charge Signature	Date

250523

TVA RESTRICTED INFORMATION

EX 6, 7(c)



**Office of the Inspector General
Report of Administrative Inquiry**

January 25, 2012

Kelly D. Stinson, Jr., EQB 1B-WBN

WATTS BAR NUCLEAR PLANT
FORGERY OF PAINT SUPPORT REQUEST FORM
FALSE RECORDS - MISCELLANEOUS
OIG FILE NO. 12E-14212

We have completed our investigation of an allegation that the signature of [REDACTED] with Bechtel Power Corporation (Bechtel), had been forged on a painting document related to certain hanger coatings--Paint Support Request (PSR) No. 111331701-4607 (No. 4607). The following is a summary of our investigation.

EXECUTIVE SUMMARY

This investigation was initiated after the Office of the Inspector General received an allegation that the signature of [REDACTED] had been forged on PSR No. 4607. This matter was formerly referred to our office by a letter we received from Bechtel dated October 12, 2011. Our office did not identify who forged the signature; therefore, we are providing this report to you for your information only.

INVESTIGATIVE FINDINGS

We interviewed [REDACTED] and conducted numerous interviews of Bechtel personnel. We also secured the original forged document as evidence and reviewed other documents.

During an interview with [REDACTED] on October 6, 2011, he advised that while processing PSRs on August 23, 2011, he noticed that No. 4607 already possessed a signature in his name, but upon closer examination, he determined it was not his signature and that he did not process No. 4607. [REDACTED], therefore, reported the matter to Bechtel management. [REDACTED] had no idea who forged his signature or for what reason, but because of the forgery, he generated Problem Evaluation Report 424318.

██████████ also noted the following:

- PSR No. 4607 and other PSRs had been placed in his "in-box" sometime after 4 p.m. on August 22, 2011. He discovered No. 4607 around 10 a.m. on August 23, 2011. Further, his desk is located in Trailer #6 which is open to the general work force, and at that time, a night crew was working a 10-hour shift.
- Three other employees had authority to sign PSRs but always signed their own names when doing so.
- No work had been completed based on No. 4607; therefore, ██████████ generated a new PSR to complete the requested work.

The requestor who initiated No. 4607 ██████████, former Bechtel project engineer, stated he completed No. 4607 along with others for one particular work package. He submitted those to ██████████ for processing. He later heard he needed to complete a new PSR to replace No. 4607 because of the forged signature, and he subsequently complied. ██████████ could not identify who might have forged the PSR or for what reason.

During additional interviews, no suspect was identified. It was suggested that maybe the PSR was forged in order to close the PSR and the related work order; however, it was determined that those types of PSRs do not have to be closed in order to close the related work order. The PSR can be transferred to a generic work order maintained by the coatings organization for completion at a later date. Consequently, it was agreed by all the interviewees that the forgery made no sense in that it would have accomplished nothing.

Because No. 4607 was accessible by the general work force while in ██████████ in-box, and no work was performed based on it, no further investigative activity was conducted.

This report is for your information only, and no action or response is necessary. Our investigation of this matter is closed unless new information surfaces that would warrant further investigation.

Kelly D. Stinson, Jr.
Page 3
January 25, 2012

This report has been designated "TVA Restricted" in accordance with TVA-SPP-12.02, TVA Information Management Policy. Accordingly, it should not be disclosed further without the prior approval of the Inspector General or his designee. In addition, no redacted version of this report should be distributed without notification to the Inspector General of the redactions that have been made.



John E. Brennan
Assistant Inspector General
(Investigations)
ET 4C-K

CASE CLOSING

File Number: Case File 13B12353 ()
 Subject Name:
 Location: Widows Creek
 Special Agent:
 Date Opened: 2/6/2009
 Date Closed: 04/01/2012

Basis for Investigation: of Signal Mountain, Tennessee, is the out of Signal Mountain, Tennessee. On January 29, 2009, had dinner with at J. Alexander's in Chattanooga. Over dinner, told to increase his bid on a TVA contract \$1,000,000. In doing so, guaranteed that would get the contract without problem. In return, would receive \$250,000 from .

Findings: Third party that utilized to get to meet at the restaurant, , has died of cancer. Two people are now left that have direct knowledge of the incident, and .

Report to management: Yes No

Prosecutive status: Accepted Declined Not referred

Basis for closing: Allegation unsubstantiated Management response

Comments: This matter needs to be reopened later in 2012 so that an RAI can be generated recommending to TVA that not be allowed access to TVA sites (badging privileges revoked).

Current workload does not allow for time to generate the RAI.

		1/12/2012
Agent Name	Agent Signature	Date
		04/01/2012
Special Agent in Charge	Special Agent in Charge Signature	Date

CASE CLOSING

EX 6, 7(c)

File Number: Case File 13E14148

Subject Name: Energy Solutions

Location: Knoxville/Kingston Fossil Plant

Special Agent: [REDACTED]

Date Opened: 8/23/2011

Date Closed: 2/01/2012

Basis for Investigation: TVAP provided information regarding potential illegals working at TVA's Kingston Fossil Plant. It is alleged the illegals are working for Energy Solutions Inc. This company is responsible for laying padding at the ash site.

Findings: Investigative efforts determined that no illegals were identified as working for Energy Solutions. US Immigrations and Customs agent reviewed the names of the alleged illegals working at Kingston and did not identify any contract employees as illegally working on site.

Report to management: Yes No

Prosecutive status: Accepted Declined Not referred

Basis for closing: Allegation unsubstantiated Management response

Comments:

		1/11/12
Agent Name	Agent Signature	Date
		2/1/2012
Special Agent in Charge	Special Agent in Charge Signature	Date

CASE CLOSING

EX 6, 7(c)

File Number: 14C-14016

Subject Name: [REDACTED] and [REDACTED]

Location: Owensboro, Kentucky

Special Agent: [REDACTED]

Date Opened: June 2, 2011

Date Closed: January 23, 2012

Basis for Investigation: [REDACTED], a former Tennessee Valley employee, received disability benefits from the Office of Workers' Compensation Programs (OWCP), United States Department of Labor (DOL). [REDACTED] died on July 23, 2010, and [REDACTED]'s family continued to receive the OWCP checks from July 2010 through March 2011.

Findings: Our investigation determined that [REDACTED]'s daughter, [REDACTED] and [REDACTED]'s brother; [REDACTED] improperly received the checks from OWCP. In addition, [REDACTED] was the Executor of the Estate. [REDACTED] claimed that she thought she was entitled to the benefits of her mother, and she did not know who to call concerning her death.

The total amount of disability benefits received by [REDACTED] totaled \$14,939.14. The United States Attorney's Office, Western District of Kentucky, declined criminal prosecution in this case, citing the amount of loss to the government was under the acceptance guidelines of the U. S. Attorney's office.

On January 20, 2012, OWCP issued a final decision stating that [REDACTED] was at fault as the estate executor, and issued an overpayment in the amount of \$14,939.14.

Report to management: Yes No

Prosecutive status: Accepted Declined Not referred

Basis for closing: Allegation unsubstantiated Management response

Comments: Case to be closed.

[REDACTED] Agent Name	[REDACTED] Agent Signature	1/23/2012 Date
[REDACTED] Special Agent in Charge	[REDACTED] Special Agent in Charge Signature	01/23/2012 Date

CASE CLOSING

File Number: 15B-14331

Subject Name: Unknown TVA Contract Employee (CUF Drug Search)

Location: Cumberland Fossil Plant

Special Agent: [REDACTED]

Date Opened: November 29, 2011

Date Closed: January 24, 2012

Basis for Investigation: On December 8, 2011, this agent assisted TVA Police, the Houston and Cumberland County Sheriff Departments, and the West Tennessee Drug Task Force, conduct a drug search of the contractor parking lots at the Cumberland Fossil Plant, Cumberland, Tennessee.

Findings: The search consisted of drug dogs circling every 5th vehicle. Approximately 8-10 vehicles were identified by the dogs and searched by TVA Police. Although no illegal drugs were identified by the searches, some copper wire was found in the vehicle of a TVA contractor. TVA Police conducted further investigation of the copper found.

Report to management: Yes No

Prosecutive status: Accepted Declined Not referred

Basis for closing: Allegation unsubstantiated Management response

Comments: No further investigation is required.

[REDACTED] _____ Agent Name	[REDACTED] _____ Agent Signature	January 6, 2012 _____ Date
[REDACTED] _____ Special Agent in Charge	[REDACTED] _____ Special Agent in Charge Signature	01/24/2012 _____ Date

CASE CLOSING

File Number: 20Z-12887

Subject Name: Background Investigations for Non-TVA-OIG Personnel

Location: Knoxville, Tennessee

Special Agent: [REDACTED]

Date Opened: October 6, 2009

Date Closed: February 28, 2012

Basis for Investigation: At the request of [REDACTED], [REDACTED], background investigations were conducted for non-OIG personnel who had unescorted access to OIG work space.

At the time of initial hire, all OIG employees are required to undergo a Single Scope Background Investigation based on the United States Office of Personnel Management (OPM) guidelines. OIG employees are then required to undergo a Single Scope Background Periodic Reinvestigation every five years for the remainder of their employment. This process is in line with the rest of the federal government and necessary for obtaining a National Security clearance.

Our office handles sensitive and confidential information on a daily basis, and it is imperative we take every step necessary to protect that data. Therefore, the OIG initiated a security program involving credit and criminal history checks on every person with access to the OIG office spaces. Each employee/contractor outside of the OIG was required to sign an Authorization for Release of Information and fill out a Standard Form 85P (SF-85P). Refusal to provide an Authorization for Release of Information, completed SF-85P, or unsatisfactory results of the credit and criminal history would result in the individual being denied access to OIG office spaces.

Findings: Twenty-four sub matters were opened and twenty-three were worked due to one individual who went out on sick leave and then retired from TVA. Unescorted access was denied on eleven total.

On eight cases access was denied based on credit and or criminal findings; however, an RAI was not issued because the individuals had disclosed these issues on their SF-85P.

We denied access on one member of Facilities and issued a RAI. This employee was terminated based on falsification of TVA and OIG documents and recent violent criminal charges.

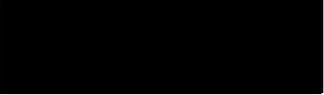
Unescorted access was denied to two members of the Maintenance staff and RAI's were issued. We recommended action be taken for not providing accurate information on their SF-85P and for being untruthful during OIG interviews.

Report to management: Yes No

Prosecutive status: Accepted Declined Not referred

Basis for closing: Allegation unsubstantiated Management response

Comments: Based on OPM standards these background investigations will be updated every five years.

 _____ Agent Name	 _____ Agent Signature	2/28/2012 _____ Date
 _____ Special Agent in Charge	 _____ Special Agent in Charge Signature	2/28/12 _____ Date

213670

CASE CLOSING

EX 6, 7(c)

File Number: 23A-14378

Subject Name: TVA

Location: Colbert Combustion Turbine Site

Special Agent: [REDACTED]

Date Opened: 01/04/2012

Date Closed: 02/22/2012

Basis for Investigation: Anonymous complaint to EPA-CID's Hotline alleging a large fuel oil spill at TVA's Colbert Combustion Turbine Site.

Findings: In March of 2010, a small leak was discovered in a section of 8 inch fuel oil piping at the location where the pipe was routed through a secondary, dirt containment berm. TVA conducted grid sampling to determine the rate and extent of the berm contamination as well as any ground water impact. No ground water impact was found, thus not requiring any state or federal notifications. TVA replaced the broken pipe and rerouted the new pipe over the berm to avoid future issues. The contaminated soil was removed and transported to an approved landfill. The berm was rebuilt with fresh soil and no environmental issues were found.

Report to management: Yes No

Prosecutive status: Accepted Declined Not referred

Basis for closing: Allegation unsubstantiated Management response

Comments:

<p>[REDACTED]</p> <hr/> <p>Agent Name</p>	<p>[REDACTED]</p> <hr/> <p>Agent Signature</p>	<p>02/10/2012</p> <hr/> <p>Date</p>
<p>[REDACTED]</p> <hr/> <p>Special Agent in Charge</p>	<p>[REDACTED]</p> <hr/> <p>Special Agent in Charge Signature</p>	<p>02/22/2012</p> <hr/> <p>Date</p>

CASE CLOSING

File Number: 25B-14421

Subject Name: ██████████

Location: TVA Watts Bar Nuclear (WBN)

Special Agent: ██████████

Date Opened: 2/2/12

Date Closed: 04/02/2012

Basis for Investigation:

██████████, WBN, discovered his TVA Ironkey device had been the target of unauthorized attempted access. During an overnight shift, someone removed his desktop network cable and failed to get it plugged back in. During this same time period, someone attempted to access his Ironkey device so many times it "self -destructed." He reported that no data was compromised.

Findings:

Findings concluded that the work area in question is an unsecure open-access area within the WBN protected area. There is no restricted access and anyone inside the PA at the time in question could have accessed ██████████ desk and hardware. There are no cameras in the vicinity. OIG reviews of applicable TVA email records and EIS review of machine event logs were inconclusive with regards to the allegation.

██████████ and other coworkers from the midnight shift were interviewed at which time they provided statements that they had not accessed ██████████ device, nor were they aware of who had. Each bring personal computers with them to work for use during their lunch break, to include watching personal video for entertainment purposes, but none access the TVA internet with their devices. ██████████ admitted to utilizing his Ironkey device to transfer personal files from his TVA computer onto his personal computer. This is not a policy violation per EIS&P Policy Manager.

██████████, the WBN Superintendent over this entire crew verified that the work area for this crew (including ██████████) is open-access to anyone within the WBN Protected Area. There are no cameras and he is aware of no way to further pinpoint who may have accessed ██████████ work area on the date in question. He expressed his appreciation for the OIG interviews as he believes that the overt act of those will in and of itself sends a sufficient message.

██████████ advised that as the foreman that he has observed that OIG intervention had a positive impact on the situation and that he considers this to be the only thing that could be accomplished based on the circumstances. He request no further action and considers the issue resolved.

Based on the above findings, it is requested that captioned matter be closed at this time.

Report to management: Yes No

Prosecutive status: Accepted Declined Not referred

Basis for closing: Allegation unsubstantiated Management response

Comments: No RAI. Verbal report back to management as they were complainant & victim.

 Agent Name	 Agent Signature	03/29/12 Date
 Special Agent in Charge	 Special Agent in Charge Signature	04/02/2012 Date

TVA RESTRICTED INFORMATION



**Tennessee Valley Authority
Office of the Inspector General**

April 26, 2012

EX 6 7(c)

COMPUTER FORENSICS REVIEW
LAPTOP SERIAL [REDACTED] EX 2
OIG FILE NO. 25B-14548

At the request of TVA Police we evaluated the contents of the subject laptop's hard drive to determine what happened in the time between the laptop being stolen and the laptop being recovered.

EX 2 The Office of the Inspector General reviewed the hard drive contents of the Dell laptop bearing serial number [REDACTED] with the following results:

- A. No TVA data was found in the active portions of the computer hard drive.
- B. The computer had the operating system reinstalled on or about June 7, 2011, effectively deleting any existing data.
- C. TVA data existed in the unused portions of the hard drive. The data would not be readily accessible to a user. Some of the information was not encrypted and consisted of photographs of plant equipment.
EX 2
- D. An account named [REDACTED] was created on the system after the operating system was reinstalled.
- E. The operating system was again re-installed on March 11, 2012, effectively deleting existing data on the hard drive.

This report has been designated "TVA Restricted" in accordance with TVA-SPP-12.02, TVA Information Management Policy. Accordingly, it should not be disclosed further without the prior approval of the Inspector General or his designee. In addition, no redacted version of this report should be distributed without notification to the Inspector General of the redactions that have been made.

John E. Brennan
Assistant Inspector General
(Investigations)
ET 4C-K

WARNING: This document is FOR OFFICIAL USE ONLY. It is to be controlled, stored, handled, transmitted, distributed, and disposed of in accordance with TVA policy relating to Information Security.

TVA RESTRICTED INFORMATION

CASE CLOSING

File Number: Case File 12D00168

Subject Name: [REDACTED]; [REDACTED], & [REDACTED]

Location: Nashville/Johnsonville Fossil Plant

Special Agent: [REDACTED]

Date Opened: 6/28/2004

Date Closed: 04/05/12

Basis for Investigation: Advanced Wellness Systems (AWS)
 CIGNA insurance companies Special Investigation Unit provided information that AWS was performing chelation treatments for metal toxicity and had opened treatment centers in or near cities where TVA operated. Since this is typically a medically unnecessary procedure except in the extreme case of metal toxicity such as lead poisoning, a case was opened to determine TVA's exposure to AWS and whether or not the billings were accurate.

It is alleged that AWS is billing TVA and other insurance companies for Calcium EDTA while administering regular EDTA which enables them to be reimbursed at a higher rate. Additionally, it is alleged AWS is performing urine dip-stick testing without the proper license/certifications. Further, it is alleged they are routinely adding a modifier 25 to office visit CPT codes enabling them to be reimbursed at a higher rate.

The case was presented to the US Attorney's office in the Middle District of TN and was declined. The case was accepted for prosecution by the District Attorney's office in Nashville, TN. A search warrant was conducted in December 2008 at two locations in Nashville, TN, with 17 boxes of medical records obtained.

Three subjects have been identified: [REDACTED], [REDACTED], and [REDACTED]. The DA's office is also investigating the death of a child that may have occurred as the result of chelation treatment at this facility. CIGNA, BCBST, and Medicare records are being included in this investigation.

AWS is located in Nashville, TN, and TVA loss is \$17,491.51, and the total exposure for BCBST Commercial Ins (including TVA), CIGNA, FEP, and Medicare is \$143,351.29. We are working with the Davidson Co. DA's office to include all claims.

Findings: Search warrant was conducted on Dec 2008. [REDACTED] indicted in June, 2010.

On March 20, 2012, ADA [REDACTED] provided the case agent a letter indicating his office would be retiring the charges against [REDACTED] and closing their case.

Report to management: Yes No

Prosecutive status: Accepted Declined Not referred

Basis for closing: Allegation unsubstantiated Management response

Comments: On March 20, 2012, ADA [REDACTED] provided the case agent a letter indicating his office would be retiring the charges against [REDACTED] and closing their case.

[REDACTED]

[REDACTED]

04/05/12

Agent Name

Agent Signature

Date

[REDACTED]

[REDACTED]

4/5/12

Special Agent in Charge

Special Agent in Charge Signature

Date

CASE CLOSING

File Number: Case File 11E13267 ([REDACTED])
 Subject Name: Patterson, Donald Michael [Jr.]
 Location: Other/Norris Hydro Plant
 Special Agent: [REDACTED]
 Date Opened: 5/7/2010
 Date Closed: 04/05/2012

EX 2

Basis for Investigation: TVA WEX card [REDACTED] assigned to [REDACTED] [REDACTED], was removed from its assigned vehicle by person(s) unknown. It was subsequently used to purchase gas and other items in various Tennessee locations without authorization.

Investigation identified video tape of subject purchasing gas while using TVA Wex card. Local law enforcement officer was seen on the tape and later identified the subject, a former TVA contractor. Subject has refused to be interviewed. AUSA [REDACTED] has accepted for prosecution. Management Alert sent to advise TVA to ban subject from future hirings at TVA.

Findings: Prosecutive Report sent to AUSA.

Sealed indictment

subject arrested 9/20/11

Sentenced to 2 years' probation, 6 mos. Home detention, and over \$7,000 in restitution.

Report to management: Yes No
 Prosecutive status: Accepted Declined Not referred
 Basis for closing: Allegation unsubstantiated Management response

Comments:

Agent Name	Agent Signature	Date
Special Agent in Charge	Special Agent in Charge Signature	Date

[REDACTED]

CASE CLOSING

File Number: 12E-13637
 Subject Name: Matthew Correll
 Location: Chattanooga, TN
 Special Agent: 
 Date Opened: 11/17/2010
 Date Closed: 1/04/2012

Basis for Investigation: Matt Correll was a TVA contractor assigned to the Watts Bar Nuclear Facility. In August of 2010, Correll falsified a TVA work order for work inside the containment structure at Unit 2 leading TVA to believe the work had been done. He was indicted by a Federal Grand Jury in Chattanooga, TN. He entered a guilty plea in Chattanooga on October 8, 2011 (Title 18, USC 1001).

Findings: Matt Correll was a TVA contractor assigned to the Watts Bar Nuclear Facility. In August of 2010, Correll falsified a TVA work order for work inside the containment structure at Unit 2 leading TVA to believe the work had been done. He was indicted by a Federal Grand Jury in Chattanooga, TN. He entered a guilty plea in Chattanooga on October 8, 2011 (Title 18, USC 1001).

Correll was sentenced on November 3, 2011 by US District Judge Curtis Collier to serve two years probation and perform 100 hours of community service

Report to management: Yes No

Prosecutive status: Accepted Declined Not referred

Basis for closing: Allegation unsubstantiated Management response

Comments: Successful prosecution.

 _____ Agent Name	 _____ Agent Signature	<u>11/04/2011</u> Date
 _____ Special Agent in Charge/Relief	 _____ Special Agent in Charge Signature/Relief	<u>1/04/2012</u> Date

CASE CLOSING

File Number: 23A-13994
 Subject Name: Donald Jack Clark
 Location: Niota, TN
 Special Agent: [REDACTED]
 Date Opened: 05/20/2011
 Date Closed: 02/14/2012

Basis for Investigation: EPA-CID requested investigative assistance after they learned that Subject Clark, an operator for the Niota Wastewater Treatment Plant (NWP), had been fired for falsifying chlorine records and discharge monitoring reports for a two year period. As such, subject allowed infected wastewater to discharge into the Little North Mouse Creek, a tributary of the Hiwassee River, and part of the Tennessee River watershed management area.

Findings: Subject admitted to submitting false statements under the Clean Water Act, a federal program. He was subsequently indicted and arrested. He pled guilty to twelve counts of violating 18 USC 1001 (False Statements) and 33 USC 1342 (Clean Water Act). Clark was sentenced to six months in prison, two years of probation with six months house arrest, 150 hours of community service and a \$1200 assessment.

Report to management: Yes No

Prosecutive status: Accepted Declined Not referred

Basis for closing: Allegation unsubstantiated Management response

Comments: Based on the aforementioned information, it is recommended this investigation be closed.

[REDACTED]

 Agent Name

[REDACTED]

 Agent Signature

02/14/2012

 Date

[REDACTED]

 Special Agent in Charge

[REDACTED]

 Special Agent in Charge Signature

2/14/12

 Date

CASE CLOSING

File Number: Case File 01B12698

Subject Name: [REDACTED]

Location: Chattanooga/Sequoyah Nuclear Plant

Special Agent: [REDACTED]

Date Opened: 7/6/2009

Date Closed: 01/09/2012

Basis for Investigation: An allegation was received from a Human Resources Manager that an employee, [REDACTED], may be abusing the leave policy. The allegation is that [REDACTED] is not reporting leave for days that she is scheduled to work but takes off.

In 2006, the OIG conducted a similar investigation of [REDACTED] and identified 21 occasions where [REDACTED] claimed time when she was not actually on site. The total amount of overpayment was \$3449. The AUSA declined prosecution and [REDACTED] was suspended for 30 days.

A comparison of gate records and time records indicates [REDACTED] was not on site for 16 days or partial days when she was paid, including holidays where she received overtime pay. The total loss for these instances is approximately \$6,000.

An RAI was issued to TVA Management and [REDACTED] retired as a result of our investigation. In addition, permanent restrictions have been placed on her preventing future hiring by TVA.

EX 7 (a) Accepted for Prosecution by AUSA ED TN (Chattanooga) since this is a repeat finding, [REDACTED] and 7 (e) [REDACTED]. AUSA [REDACTED] has requested a review of additional gate records and time records for previous periods. Target letter has been sent.

Findings: RAI issued to management. [REDACTED] resigned and an employment restriction was placed in her file.

Initially accepted for prosecution. [REDACTED] EX 7 (a) and [REDACTED] EX 7 (e) On 01/6/2012, AUSA [REDACTED] declined prosecution in lieu of TVA administrative remedies.

Report to management: Yes No

Prosecutive status: Accepted Declined Not referred

Basis for closing: Allegation unsubstantiated Management response

Comments:

[REDACTED] Agent Name	[REDACTED] Agent Signature	01/09/2012 Date
[REDACTED] Special Agent in Charge	[REDACTED] Special Agent in Charge Signature	1/9/12 Date

248607



**Office of the Inspector General
Report of Administrative Inquiry**

February 25, 2010

Preston D. Swafford, LP 3R-C

[REDACTED]
BUSINESS SUPPORT REPRESENTATIVE
MAINTENANCE SUPPORT
SEQUOYAH NUCLEAR PLANT
FALSIFICATION OF RECORDS
OIG FILE NO. 1B-12698

We have completed our investigation of allegations that [REDACTED], Business Support Representative, Maintenance Support, Sequoyah Nuclear Plant (SQN), submitted false time reports at SQN. The following is a summary of pertinent information for TVA management consideration.

SUMMARY OF ALLEGATIONS

On June 30, 2009, SQN management contacted the Office of the Inspector General (OIG) to report that new circumstances had developed which caused SQN management to question whether the information entered by [REDACTED] in eWorkplace accurately reflected actual hours she worked.

A previous OIG investigation determined that in 2006 [REDACTED] failed to access the SQN gated area (the location of her assigned work area) and reported no annual or sick leave and no training on 21 occasions. This resulted in [REDACTED] being paid for 21 days (168 hours) for which no SQN gate records exist showing [REDACTED] inside the SQN gated area. As a result of those findings, SQN determined the appropriate action was to suspend [REDACTED] for 30 days without pay and to unapprove her absences. The financial loss to TVA for the lost time was approximately \$3,449. In 2007, the OIG presented this matter to the United States Attorney's Office, and it was declined [REDACTED].

Ex 7(a)
and Ex 7(e)

FINDINGS

Our investigation found 16 days with discrepancies between [REDACTED] gate (access) records and her leave and/or training records. According to TVA's Disbursement Services, based on [REDACTED] current hourly wage, the financial loss to TVA for wages paid to [REDACTED] is approximately \$2,054. The basis of our findings is summarized below.

We obtained the SQN gate access records and compared them to [REDACTED] eWorkplace records to identify days she did not take leave and was not on-site. This comparison identified 16 days between March 1 and July 13, 2009, where [REDACTED] eWorkplace records did not correspond with the SQN gate access records.

On 5 of the 16 days identified, [REDACTED] did not take the correct amount of leave and was not inside the gated area as required by her position. Additionally, on four of the five days [REDACTED] was paid overtime.

Date	Hours in Gated Area	Payroll Hours/ Straight Time	Overtime	Leave Taken	Difference
04/04/09	0	0	7	0	7 h
04/18/09	0	0	4	0	4 h
04/25/09	0	0	4	0	4 h
04/30/09	0	8	4	0	12 h
06/08/09	0	4	0	4	4 h

On the remaining 11 days, [REDACTED] was paid for at least 2 hours more than she was on-site or in the gated area.

Date	Hours in Gated Area	Payroll Hours/ Straight Time	Overtime	Leave Taken	Difference
03/05/09	5 h 33 m	8	0	0	2 h 27 m
03/12/09	5 h 39 m	8	0	0	2 h 21 m
03/16/09	5 h 35 m	8	0	0	2 h 25 m
04/02/09	9 h 12 m	8	4	0	2 h 48 m
04/10/09	10 h 13 m	8	4	0	1 h 47 m
04/13/09	9 h 24 m	8	4	0	2 h 36 m
04/14/09	9 h 32 m	8	4	0	2 h 28 m
06/23/09	4 h 14 m	8	0	0	3 h 46 m
06/27/09	5 h 37 m	0	12	0	6 h 23 m
07/04/09	7 h 32 m	0	12	0	4 h 28 m
07/11/09	9 h 37 m	0	12	0	2 h 23 m

We interviewed the five individuals who supervised [REDACTED] including her April 2009 outage manager, during the timeframe covered above. All persons interviewed stated the work performed by [REDACTED] was inside the gated area of SQN; thus, [REDACTED] gate records should correspond to all the hours for which she was paid. Although [REDACTED] supervisors acknowledged she worked some weekends and overtime, the work would have been performed inside the gated areas. Each supervisor interviewed stated [REDACTED] work in their respective groups was inside the gated area and offered no explanation as to why [REDACTED] access records did not match her payroll/eWorkplace records. Further, although overtime was part of the schedule during the outage, [REDACTED] outage manager stated [REDACTED] had to be working in order to be paid the overtime.

[REDACTED] was interviewed on September 29, 2009, and given the opportunity to clarify the discrepancies between her hours inside the gated area and the hours she was paid. [REDACTED] has yet to provide any information that would clarify/justify these discrepancies.

In addition to the hours listed above, [REDACTED] participated in ESOMS training between February 11 and 13, 2009. However, based on information provided by three individuals who also participated in the same training, [REDACTED] missed at least one day of training. During her September 29, 2009, interview, [REDACTED] acknowledged missing one day of ESOMS training and failing to enter her sick leave time correctly. [REDACTED] stated the day she missed should be counted as sick leave. However, according to [REDACTED] payroll/eWorkplace records, she was paid for eight hours of straight time for that day.

RECOMMENDATIONS

Based on the above information, we find [REDACTED] violated TVA's:

- Employment Procedure 16, section 19, Theft or Attempted Theft of Property, due to the financial loss to TVA for wages paid to [REDACTED] of approximately \$2,054; and
- Employment Procedure 16, section 29, Willful Falsification of TVA Documents.

According to TVA's Employment Procedure 16, disciplinary action for each of these violations is either suspension or discharge of employee.

In addition to violating TVA's Employment Procedure, [REDACTED] also violated the Standards of Ethical Conduct which are the basic ethics rules for all federal employees. [REDACTED] claims for overtime she did not work are a clear "failure to avoid actions which appear improper to the public" and disregard for the Standards of Ethical Conduct.

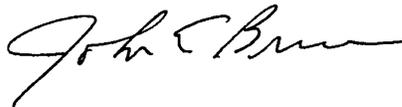
Based on our investigative findings, management should consider taking appropriate disciplinary action against [REDACTED]. In addition, [REDACTED] pay and/or leave should be adjusted to properly reflect time not worked.

Preston D. Swafford
Page 4
February 25, 2010

We would appreciate being informed within 15 days of your determination of what action is appropriate on the basis of our report. In addition, if you decide to take documented action on the basis of this report, we would appreciate your sending a copy of the relevant information to this office for our file.

This report has been designated "TVA Restricted" in accordance with TVA Business Practice 29, Information Security. Accordingly, it should not be disclosed further without the prior approval of the Inspector General or his designee. In addition, no redacted version of this report should be distributed without notification to the Inspector General of the redactions that have been made.

Our investigation of this matter is ongoing, awaiting the response of the United States Attorney's Office.



John E. Brennan
Assistant Inspector General
(Investigations)
ET 4C-K

CASE CLOSING

File Number: 1D-13573
 Subject Name: [REDACTED]
 Location: Chattanooga [REDACTED]
 Special Agent: [REDACTED]
 Date Opened: 10/08/2010
 Date Closed: 04/10/2012

Basis for Investigation: [REDACTED] is a Program Engineer for TVA who works in Nuclear. He also owns his own small business named [REDACTED]. His business is working a contract for Inservice Engineering at a nuclear plant in South Africa.

Findings:

[REDACTED]

EX 5

But, based on information provided him in an OIG interview, Robert J. Whalen, VP, Nuclear Engineering, had PER 436879 initiated, which resulted in (1) the creation of a new TVA procedure, TVA-SPP-11.8.6, Outside Employment, to ensure a higher approval level, added security for work conducted outside the scope of TVA employment, and a clearly defined role for TVA Ethics Program staff; and (2) revision of TVA Form 15570 to include approval through the TVA officer level.

Report to management: Yes No

Prosecutive status: Accepted Declined Not referred

Basis for closing: Allegation unsubstantiated Management response

Comments: Initial allegation was unsubstantiated, but during the investigation of the matter, a defect in TVA's Outside Employment Approval Process was uncovered by OIG and brought to the attention of TVA. TVA took corrective action with in the creation of a new TVA procedure.

[REDACTED] _____ Agent Name	[REDACTED] _____ Agent Signature	03/31/2012 _____ Date
[REDACTED] [REDACTED] _____ Special Agent in Charge	[REDACTED] _____ Special Agent in Charge Signature	4/10/2012 _____ Date

CASE CLOSING

File Number: Case File 12D00162* !MEDICAL CASE - HANDLE
 APPROPRIATELY!

Subject Name: [REDACTED]

Location: Knoxville/None

Special Agent: [REDACTED]

Date Opened: 6/18/2007

Date Closed: 01/18/2012

Basis for Investigation: It is alleged that [REDACTED] prescribes a significant amount of Scheduled II narcotics outside the scope of a legitimate medical practice.

Additionally, it is alleged that [REDACTED] falsifies medical files in order to conceal his prescribing patterns. Further, it is also alleged that [REDACTED] is billing for chiropractic services using physical therapy codes.

Search warrant was executed 6/29/09. US Attorney Dedrick assigned 3 AUSAs to case to speed up prosecution.

[REDACTED] is located in Knoxville, TN.

TVA has three OWCP recipients who have received treatment and CIIs from [REDACTED]. Additionally, we have three employees/dependents who have also been billed for services provided by [REDACTED]. One OWCP individual is receiving very large quantities of CIIs and may be diverting these drugs for profit. The death of one of our OWCP recipients may be directly related to the CIIs she received from [REDACTED]. Our exposure to [REDACTED] is \$4,300 (OWCP) and \$74,907.23 (regular TVA).

Findings: Accepted for Prosecution. Search warrant executed 06-29-09.

AUSA [REDACTED] has declined to prosecute 08-11-11.

EX 5

EX 7(a), (e)

[REDACTED]

[REDACTED]

[REDACTED] has requested to meet with the case agents again on 01-17-12 to discuss further.

01-12-2012 Update. Official declination by [REDACTED], "Representatives of our office, including myself, [REDACTED], and [REDACTED], have met with you and your colleagues from other agencies on multiple occasions and listened

carefully to your presentations. During each session, we expressed our appreciation for your hard work toward our mutual goal of stopping [REDACTED] improper prescribing practices, but at the same time, conveyed our serious concerns with the sufficiency of the gathered evidence in achieving that end. Our view of the investigation to date has not changed since our last meeting. In short, while our office certainly views [REDACTED] prescribing practices as very problematic, at this point, we have not been presented with sufficient evidence upon which we could undertake a successful health care fraud and/or prescription drug diversion prosecution. Of course, we stand ready to consider any new evidence."

01-13-2012. [REDACTED]
[REDACTED]. EX 7(a)

Report to management: Yes No

Prosecutive status: Accepted Declined Not referred

Basis for closing: Allegation unsubstantiated Management response

Comments: Closing due to declination.. Can be reopened if further evidence is developed.

_____ [REDACTED] Agent Name	_____ [REDACTED] Agent Signature	_____ 01-18-2012 Date
_____ [REDACTED] Special Agent in Charge	_____ [REDACTED] Special Agent in Charge Signature	_____ 1/18/12 Date

249481

CASE CLOSING

File Number: Case File 14D13830

Subject Name: [REDACTED]

Location: Knoxville/Other

Special Agent: [REDACTED]

Date Opened: 3/8/2011

Date Closed: January 18, 2012

Basis for Investigation: TVA's Office of General Counsel Office, [REDACTED], has requested that the OIG look into a vehicle accident claim against TVA. Plaintiff ([REDACTED]) is seeking \$700,000.00 in damages. The accident which involved a TVA employee occurred on July 17, 2009. [REDACTED] has claimed the injury of [REDACTED].

EX 5, 7(e)

Findings: [REDACTED]

Report to management: Yes No

Prosecutive status: Accepted Declined Not referred

Basis for closing: Allegation unsubstantiated Management response

Comments: No activity of [REDACTED] observed during this investigation. Case to be closed.

[REDACTED]	[REDACTED]	01/18/2012
_____ Agent Name	_____ Agent Signature	_____ Date
_____ Special Agent in Charge	_____ Special Agent in Charge Signature	_____ Date

CASE CLOSING

File Number: Case File 17A13618
Subject Name: Unknown
Location: Knoxville/Knoxville Office Complex
Special Agent: [REDACTED] EX 6, 7(c)
Date Opened: 1/3/2011
Date Closed: 1/13/2012

****Unknown: Basis for Investigation:**

A company called "X-Fuels" is claiming to have developed a new process for developing 100% clean electricity from any carbon based garbage on the planet. They also claim to have an agreement with the TVA. They maintain that the TVA has signed an agreement with them to purchase 50 of these 12 MW power plants over the next 3 years, and it is only contingent on them building a showcase plant in Nashville for the TVA to witness the process working for 48 hours. It appears to be an investment scam.

Findings:

The complainant in the matter was re-contacted on 2/17/2011. The complainant advised that he had contacted his source on X-Fuels and had been advised the agreement was not with TVA but an investment firm retained by TVA's employee's retirement fund. The complainant was also advised that X-Fuels was no longer seeking investments because they had applied for bonds through some program in Oregon. The complainant also noted he actually invested a small amount of money in the company through a company called Cleantech Venture Capital, LLC.

[REDACTED]
[REDACTED] EX 7(a) and
[REDACTED] EX 7(e)

- Since the current information indicated the alleged scheme did not involve TVA but an Investment Firm associated with TVA's employee retirement fund and there was no actual damage done or loss to TVA, it is recommend that this matter be administratively closed.

Report to management: Yes No
Prosecutive status: Accepted Declined Not referred
Basis for closing: Allegation unsubstantiated Management response

Comments: This matter should be closed because there has been no damage to TVA.

EX 6, 7(c) [REDACTED] Agent Name [REDACTED] Agent Signature 1/13/12 Date
[REDACTED] Special Agent in Charge [REDACTED] Special Agent in Charge Signature 1/13/12 Date

CASE CLOSING

File Number: 01H13985
 Subject Name: [REDACTED]
 Location: Chattanooga, TN
 Special Agent: [REDACTED]
 Date Opened: May 17, 2011
 Date Closed: April 10, 2012

Basis for Investigation: [REDACTED], [REDACTED], is alleged to have used his influence to have his wife, [REDACTED], and [REDACTED] [REDACTED], hired through Bartlett at the TVA In-Processing Center in Hollywood, AL.

Findings: [REDACTED] and [REDACTED] were both hired as contractors through the Bartlett Corporation as Junior Technicians at TVA's In-Processing Center in Hollywood, AL. The investigation revealed that [REDACTED] was asked if he knew of anyone who would be interested in working at the In-Processing Center, and he informed his [REDACTED] and [REDACTED], who themselves, subsequently applied for employment through Bartlett. The investigation revealed that no actions were taken on the part of [REDACTED] to *coerce or induce* Bartlett to hire [REDACTED] or [REDACTED], and [REDACTED] does not currently have any *financial interest* with Bartlett. In addition, [REDACTED] did not violate TVA policy, in that he has never had a *supervisory role* or an *administrative relationship* to either his [REDACTED] or [REDACTED] as it relates to their employment at the TVA In-Processing Center.

Report to management: Yes No
 Prosecutive status: Accepted Declined Not referred
 Basis for closing: Allegation unsubstantiated Management response

Comments: It is recommended that this matter be '*Administratively Closed*'.

[REDACTED] _____ Agent Name	[REDACTED] _____ Agent Signature	4/10/2012 _____ Date
[REDACTED] [REDACTED] _____ Special Agent in Charge	[REDACTED] _____ Special Agent in Charge Signature	4/10/2012 _____ Date

CASE CLOSING

File Number: Case File 01H14053 (Empowerline OIG337YGWI) CONFIDENTIAL

Subject Name: [REDACTED]

Location: Knoxville/Kingston Fossil Plant

Special Agent: [REDACTED]

Date Opened: 8/11/2011

Date Closed: 2/26/2012

Basis for Investigation: Subject is requesting leave donations and needing back surgery. He has only been employed with TVA for two months. Subject did not tell TVA about prior back problems during hiring process.

Findings: Investigative efforts determined that [REDACTED] did not have back problems prior to getting an annual position.

Report to management: Yes No

Prosecutive status: Accepted Declined Not referred

Basis for closing: Allegation unsubstantiated Management response

Comments:

[REDACTED]	[REDACTED]	2/26/2012
_____ Agent Name	_____ Agent Signature	_____ Date
[REDACTED]	[REDACTED]	2/26/12
_____ Special Agent in Charge	_____ Special Agent in Charge Signature	_____ Date

CASE CLOSING

File Number: 1H-14309

Subject Name: ██████████

Location: Kingston Fossil Plant, Harriman, TN

Special Agent: ██████████

Date Opened: 11/17/2011

Date Closed: 02/08/2012

Basis for Investigation: Anonymous complainant stated that witnesses he named in an original complaint were not interviewed. The original complaint alleged, among other things, that subject ██████████, used employees to work at ██████████ house and at a house of a friend while on work time. The OIG had referred the original complaint to KIF management. Current investigation was opened to determine whether management had interviewed the said witnesses and to complete the investigation if warranted.

Findings: Investigation determined that due to an administrative oversight, named witnesses were not forwarded through the management chain during its review of the original allegation; consequently, the witnesses were not interviewed. Subsequent OIG interviews of the witnesses confirmed that two employees were allowed to leave during work hours due to a possible fire emergency at one employee's house. The second allegation was neither confirmed nor refuted due to conflicting statements. There is some evidence of a possible personal conflict between subject ██████████ and a worker who might be the complainant. Because the complainant is anonymous, the second allegation was reportedly a onetime event and due to the alleged time of occurrence (fall 2010), no further investigation was conducted.

Report to management: Yes No

Prosecutive status: Accepted Declined Not referred

Basis for closing: Allegation unsubstantiated Management response

Comments: Based on the aforementioned information, it is recommended the investigation be closed.

██████████ _____ Agent Name	██ _____ Agent Signature	02-08-2012 _____ Date
██ _____ Special Agent in Charge	██ _____ Special Agent in Charge Signature	2/8/12 _____ Date

CASE CLOSING

File Number: Case File 03B13704 (Empowerline OIG44D7126) CONFIDENTIAL

Subject Name: Unknown

Location: Chattanooga/Chattanooga Office Complex

Special Agent: [REDACTED]

Date Opened: 1/3/2011

Date Closed:

Basis for Investigation: Complainant wants to report the improper use of TVA developed software by Grid Protection Alliance Company. Grid Protection Alliance company is giving away TVA developed software that is worth hundreds of thousands of dollars on the market and millions of dollars to TVA.

Findings: The matter did not have prosecution potential

Report to management: Yes No

Prosecutive status: Accepted Declined Not referred

Basis for closing: Allegation unsubstantiated Management response

Comments:

[REDACTED]	[REDACTED]	05/1/2012
Agent Name		Date
[REDACTED]	[REDACTED]	5/1/12
Special Agent in Charge	Special Agent in Charge Signature	Date

CASE CLOSING

File Number: Case File 09B14007 (Empowerline OIGOZUH0MY)

Subject Name: ██████████

Location: Memphis/Allen Fossil Plant

Special Agent: ██████████

Date Opened: 5/31/2011

Date Closed: 1/24/2012

Basis for Investigation: One Empowerline complaint was received and one anonymous phone call was received on the issues below.

██████████, ██████████ of ██████████, A Contracted Company for TVA Allen Steam Plant goes to lunch for 2 hours about 3 days a week and comes back tipsy and smelling of whiskey. He also allows ██████████ to bring a cooler of beer on TVA property and says its allowed because they are on Corps of Engineer property. ██████████ is working near the levee of the slush ponds on TVA property, not Corps of engineers property. ██████████ was on nights and allowed to drink beer from said cooler while on the clock & TVA property. Apparently thes 2 are alcoholics who cannot do without drinking day & night. Someone is going to get hurt. A ██████████ employee that was not drinking fell off of a ladder on TVA property and twisted his back. ██████████ nor ██████████ made a report for fear it would be discovered that the 2 had been drinking on the job. (In other wrods, wanted no one out there snooping around) ██████████ has also been having sex with one of the female ash truck drivers on TVA grounds in the ash truck. The dates ██████████ brought the cooler of beer onto TVA property was 5/5/11 and 5/6/11.

PC Anonymous complainant

██████████ is a contractor at the Allen Fossil Plant. ██████████ is allowing bad things to go on. The week of May 9th, ██████████ was having sex with the girl that hauls in the truck. They were having sex on TVA property and the guys were talking about it.

██████████ contractor (only one ██████████ who works for ██████████) who reports to ██████████, brought a cooler of beer to the guys working the night shift the week of May 9th. They were working the night shift because of the expected floods in the area. ██████████ spoke up that they weren't supposed to have beer on TVA property. ██████████ laid ██████████ off saying he couldn't have that kind of liability.

When ██████████ was here, they didn't allow that sort of thing.

██████████ locked the parking gate because he heard beer was being brought in. By locking the gate, ██████████ couldn't get the beer from his car. ██████████

would be back on duty before the gated shift left. It doesn't make sense that [REDACTED] [REDACTED] was let go instead of [REDACTED] [REDACTED].

Findings: No evidence was revealed during this investigation through individuals interviewed to substantiate the Misconduct allegations. It was further disclosed from the interview of [REDACTED], [REDACTED], [REDACTED] that he was the individual who fell off the ladder in April 2011. [REDACTED] was laid off from [REDACTED] in June of 2011 and is currently working as a Painter. [REDACTED] advised he reported the injury to his supervisor [REDACTED]. [REDACTED] did not seek medical attention for the injury either through [REDACTED] or a personal physician.

Report to management: Yes No

Prosecutive status: Accepted Declined Not referred

Basis for closing: Allegation unsubstantiated Management response

Comments: Close Case

[REDACTED] _____ 01/24/2012
Agent Name Agent Signature Date

[REDACTED] _____ 1/24/12
Special Agent in Charge Special Agent in Charge Signature Date

CASE CLOSING

File Number: Case File 12E13801

Subject Name: [REDACTED]

Location: Chattanooga/Chattanooga Office Complex

Special Agent: [REDACTED]

Date Opened: 2/22/2011

Date Closed: 03/07/2012

Basis for Investigation: During an OIG Audit, information was developed that [REDACTED] managed the group that performed Security Testing & Evaluations (ST&E) as part of the Certification and Authorization (C&A) process required by the Federal Information Security Management Act (FISMA). [REDACTED] also approved the Major Applications and General Support Systems for operation at the conclusion of the C&A process. [REDACTED] was asked during the interview if he had ever been directed to change any of the ST&E reports that his group conducted to avoid reporting identified vulnerabilities. [REDACTED] indicated that [REDACTED], directed him to change the report that his group prepared on Maximo, a Major Application. The changes [REDACTED] was directed to make concerned removing the vulnerabilities related to "Active Directory" and "Physical Security." [REDACTED] explained that the [REDACTED] of the Maximo project, [REDACTED], told [REDACTED] that "his career at TVA would be limited" if the report was not changed. According to [REDACTED], he changed the report as directed by [REDACTED].

Findings: When interviewed on September 2, 2011, [REDACTED], readily admitted to making the statement to [REDACTED], [REDACTED] that it would be a career limiting move if he did not get the vulnerabilities associated with MAXIMO project. [REDACTED] made that statement to [REDACTED] because he did not appear engaged in the MAXIMO project and she wanted to get his attention and focus him on the project.

When interviewed on April 18, 2011, [REDACTED] was adamant that he does not respond to threats and [REDACTED] never attempted to coerce him to change the Security Test & Evaluation (ST&E) report for MAXIMO.

[REDACTED] could not recall any discussion he might have had with a staff member that might result in a misunderstanding that he was being coerced to change the MAXIMO report.

Report to management: Yes No

Prosecutive status: Accepted Declined Not referred

Basis for closing: Allegation unsubstantiated Management response

CASE CLOSING

File Number: Case File 12E14424 [REDACTED]
 Subject Name: [REDACTED]
 Location: North Alabama/
 Special Agent: [REDACTED]
 Date Opened: 2/6/2012
 Date Closed: 03/27/2012

Basis for Investigation: [REDACTED], HR [REDACTED] contacted [REDACTED] of TVA- OIG and asked if the OIG would conduct a formal investigation into a possible forging of a physician's excuse by a TVA supply chain employee - [REDACTED]. [REDACTED] was asked to contact the OIG by [REDACTED], [REDACTED].

[REDACTED] was out of work from January 3, 2012 through January 16, 2012. [REDACTED] left work without approval during her shift on January 3 (she took a one-half day leave without approval). She was then out from January 4 through January 16. [REDACTED] told her supervisor ([REDACTED]) that she ([REDACTED]) had to meet her plumber at her house on the 3rd, which is why she left work on the 3rd. [REDACTED] further told [REDACTED] that she subsequently had the flu and thus missed work on the 4th through the 16th. [REDACTED] tendered a note from her doctor to [REDACTED], excusing [REDACTED] from work on January 5 through January 16, and requested leave for that period.

[REDACTED] thought a doctor's note for such a length of time for the flu was odd, so he contacted [REDACTED] doctor. The doctor's office advised [REDACTED] that that time period was an error and that the note was made only for January 6, 2012.

By the time [REDACTED] finished questioning [REDACTED] on several occasions and corresponding back and forth with [REDACTED] doctor, TVA received 6 different versions of a doctor's note for [REDACTED]. 2 of those notes came directly from the doctor's office, and the others came from [REDACTED]. The matter was referred to TVA Employee Relations (ER).

When [REDACTED] confronted [REDACTED] about the discrepancies in her doctor notes (on either January 22 or 23), [REDACTED] asked [REDACTED] if the situation would go away if she agreed to take leave without pay.

[REDACTED] advised the OIG that [REDACTED] has a past of missing work, but management has not addressed the issue as they should have. [REDACTED] obtained union representation and the union has averred that they [REDACTED] is not being treated fairly and there was probably a mix-up at the doctor's office. [REDACTED] would like the OIG to conduct a formal investigation started.

Findings: [REDACTED] did not request leave ahead of time, however [REDACTED] had

enough leave to cover her absence from work (Sick Leave and Annual Leave combined); she had enough combined leave to take for the entire period she was absent.

█ received a total of 5 doctor's notes - 3 from █ that were embossed/stamped from the doctor and two directly from the doctor that were not stamped. Some of the versions from █ were written on by the doctor's office, so it made it look really suspicious. Each of the documents covered specific days, which is why management asked for a final version for the entire time █ was out from the doctor. The documents that had dates written on them looked "funny," which is why █ management team questioned their validity.

█ was off work during the entire period concerning █ absence (█ had knee replacement surgery and left █ as acting manager). █ called and left messages on █' phone advising █ that she (█) was out from work due to sickness. Around the 12th of January one of █ other subordinate managers (█) contacted █ to discuss the █ situation and they (█ and █) contacted █ and asked her to provide a doctor excuse.

█ was reporting at this time directly to █ during █ absence, and she never actually talked to him personally about her absence; she only left voice messages instructing █ that she was sick.

█ did speak directly to █ and she stated that she was sick with the flu, had been to the doctor and received medication and a shot but had not improved, and thus returned to the doctor for more medication. During the last few days of her absence, █ would say she would try and make it to work the next day, but the next day she did not come in, until she did finally return to work on January 17th.

After █ returned to work after surgery █ told him that she would take leave without pay if it would help clear-up the matter. █ told █ she is upset with her doctor's office because it appears they "goofed this up from the beginning," by handwriting on the excuses. █ requested that █ return the original doctor's notes back to her, and █ complied. The roughly 2 week period that █ was absent was between 2 holidays - the New Year's holiday on Monday, January 2, 2012 and M.L. King's birthday on Monday, January 16, 2012 (█ returned on the 17th).

There were 5 versions of the physician's excuse ("note"). 2 were received via fax from the physician's office and 3 were received from █. The notes are from "█." Both of the notes received from the doctor were received via fax from █. Both notes were dated January 6, 2012. One note was faxed on January 12, 2012 at 4:24pm and excused █ for the period January 5 - 16, 2012. The other note was faxed on January 13, 2012 at 12:06pm and excused █ for the period January 6 - 8, 2012. The notes from █ were all embossed with the physician's office seal and were written as follows:

Special Agent in Charge

Special Agent in Charge Signature

Date

CASE CLOSING

File Number: 13E-13269

Subject Name: Bechtel

Location: Watts Bar Nuclear Plant (WBN)

Special Agent: [REDACTED]

Date Opened: 5/7/2010

Date Closed: 4/10/2012

Basis for Investigation: It appeared that Bechtel, the primary contractor on the WBN Unit 2 project, may have been providing contract employees with insufficient background checks and/or failing to notify TVA Site Access of employees who exhibited aberrant behavior [REDACTED], [REDACTED], advised that Bechtel provides all background and security checks on their employees and simply provides TVA with a "good guy letter" that the person meets the same requirements to hold unescorted access

Findings: Unsubstantiated. The background process involving Bechtel contractors has been analyzed in relation to TVA's unescorted access policy and a visit to the outside contractor used by Bechtel has been conducted. No irregularities were found and the case will be closed.

Report to management: Yes No

Prosecutive status: Accepted Declined Not referred

Basis for closing: Allegation unsubstantiated Management response

Comments:

[REDACTED]

Agent Name

Agent Signature

4/5/2012
Date

Special Agent in Charge

Special Agent in Charge Signature

4/10/2012
Date

CASE CLOSING

File Number: Case File 13E14486
 Subject Name: CINTAS CORP
 Location: Chattanooga/Chattanooga Office Complex
 Special Agent: [REDACTED]
 Date Opened: 3/6/2012
 Date Closed: 03/20/2012

Basis for Investigation: [REDACTED] alleges potential fraud by CINTAS. [REDACTED] closed TVA's account with CINTAS on April 16, 2010 due to regular billing errors and poor service. [REDACTED] has continued to receive charges on her TVA Visa credit card and has asked repeatedly for her credit card number to be removed from the data base.

Findings: Investigative efforts have determined there were a number of erroneous charges to [REDACTED] TVA Visa card; however, these were in error. CINTAS has reimbursed [REDACTED] card and has taken [REDACTED] card out of their credit card system and advised this should no longer be an issue.

Report to management: Yes No
 Prosecutive status: Accepted Declined Not referred
 Basis for closing: Allegation unsubstantiated Management response

Comments:

		03/20/2012
Agent Name	Agent Signature	Date
		03/20/2012
Special Agent in Charge	Special Agent in Charge Signature	Date

CASE CLOSING

File Number: Case File 14C14000

Subject Name: [REDACTED]

Location: North Alabama/Browns Ferry Nuclear Plant

Special Agent: [REDACTED]

Date Opened: 5/25/2011

Date Closed: 01/25/2012

Basis for Investigation: This case has been opened based on Data Mining information which has identified [REDACTED] as an OWCP recipient who is currently employed as a sales Representative for NCH corporation in [REDACTED].

Findings: A review of [REDACTED] earnings from NCH Corporation revealed that [REDACTED] earned \$43,491.44 in 2007; \$41,254.71 in 2008; \$41,195.82 in 2009; \$44,522.12 in 2010, and \$27,651.00 from January 13, 2011 through august 15, 2011. A further review of [REDACTED] AQS Case Compensation Payment History revealed [REDACTED] receives \$81.12 every 28 days in OWCP payments. No DOL job status report for [REDACTED] has been available from WCD Chattanooga.

With [REDACTED] only receiving \$81.12 in OWCP payments and [REDACTED] last job with TVA nuclear being a Physical Science Technician it is a high probability that [REDACTED] salary with NCH Corporation is within the LWEC rules and regulations of OWCP.

Report to management: Yes No

Prosecutive status: Accepted Declined Not referred

Basis for closing: Allegation unsubstantiated Management response

Comments: Close Case

[REDACTED] Agent Name	[REDACTED] Agent Signature	1/25/2012 Date
[REDACTED] Special Agent in Charge	[REDACTED] Special Agent in Charge Signature	1/25/12 Date

CASE CLOSING

File Number: Case File 14C14001

Subject Name: [REDACTED]

Location: North Alabama/Other

Special Agent: [REDACTED]

Date Opened: 5/25/2011

Date Closed: 01/24/2012

Basis for Investigation: This investigation is being conducted based on Data Mining information which identified OWCP recipient [REDACTED], as being employed by Alabama Bands Inc., in Muscle Shoals, Alabama.

Findings: A review of [REDACTED] Department of Labor (DOL) current job pay calculations revealed $\$49,753.60 \times 1.25 = \$62,192.00$. The \$62,192.00 figure is the amount of income [REDACTED] can earn in excess of his OWCP payments of \$17,383.60 per year. A review of [REDACTED] subpoenaed records from 2006 to 2011 indicates [REDACTED] made \$31,943.11 in 2006; \$35,952.28 in 2007; \$38,976.50 in 2008; \$34,247.27 in 2009; \$37811.38 in 2010, and \$21,507.12 ***Thru July 28, 2011.

[REDACTED] is within his Wage Earning Capacity of \$62,192.00.

Report to management: Yes No

Prosecutive status: Accepted Declined Not referred

Basis for closing: Allegation unsubstantiated Management response

Comments: Close case based on OWCP recipient [REDACTED] being with in his WEC.

[REDACTED] Agent Name	[REDACTED] Agent Signature	01/24/2012 Date
[REDACTED] Special Agent in Charge	[REDACTED] Special Agent in Charge Signature	1/24/12 Date

[REDACTED]

CASE CLOSING

File Number: Case File 14C14180 (Empowerline TVA-11-09-0006)

Subject Name: [REDACTED]

Location: Knoxville

Special Agent: [REDACTED]

Date Opened: 9/23/2011

Date Closed: January 10, 2012

Basis for Investigation: Anonymous complaint alleging [REDACTED] is disabled and is working out at Court South gym four times a week. He is drawing TVA disability and appears to be less disabled than some people currently working with me. I was told he was unable to get Social Security disability but somehow receives TVA disability. He did work for [REDACTED].

Findings: [REDACTED] was approved for TVA disability in June 2006 due to [REDACTED]. Also, [REDACTED] was approved for SS Disability in January 2009.

Report to management: Yes No

Prosecutive status: Accepted Declined Not referred

Basis for closing: Allegation unsubstantiated Management response

Comments: [REDACTED] does not have to provide any updated medical or earning reports to TVA disability.

[REDACTED]	[REDACTED]	January 10, 2012
_____ Agent Name	_____ Agent Signature	_____ Date
[REDACTED]	[REDACTED]	1/10/12
_____ Special Agent in Charge	_____ Special Agent in Charge Signature	_____ Date

14C-14180-5

251192

CASE CLOSING

File Number: 16C-13930
 Subject Name: [REDACTED]
 Location: Watts Bar Nuclear Facility
 Special Agent: [REDACTED]
 Date Opened: 04/09/2011
 Date Closed: 04/10/2012

Basis for Investigation: This matter was opened within the OIG-Investigative Division off an Audit Referral. It was reported that [REDACTED] had been fired by Sun Technical out at WBN for sexual harassment, and then rehired by Sun Technical a short time later. It was unclear whether or not Sun Technical provided accurate out processing information to Nuclear Access at the time of [REDACTED] termination.

Findings: Out processing of [REDACTED] was done within TVA guidelines.

Report to management: Yes No

Prosecutive status: Accepted Declined Not referred

Basis for closing: Allegation unsubstantiated Management response

Comments:

[REDACTED] _____ Agent Name	[REDACTED] _____ Agent Signature	04/01/2012 _____ Date
[REDACTED] [REDACTED] _____ Special Agent in Charge	[REDACTED] _____ Special Agent in Charge Signature	4/10/2012 _____ Date

CASE CLOSING

File Number: 16C-14091
 Subject Name: [REDACTED]
 Location: Chattanooga, TN
 Special Agent: [REDACTED]
 Date Opened: 07/22/2011
 Date Closed: 04/10/2012

Basis for Investigation: [REDACTED] is an electrician. In August of 2010, he was employed by Bechtel and worked, with an unescorted access, at the Watts Bar Nuclear facility. In August of 2010, [REDACTED] verbalized to a coworker his plan to kill his foreman on the job site. [REDACTED] was going to push his foreman off a high scaffolding while the two were working. This information was conveyed to Bechtel management. [REDACTED] was terminated. For whatever reason, not all of the information concerning the incident and the investigation was provided to TVA-Nuclear Access.

TVA Nuclear Access suspended [REDACTED] in PADS for cause. The suspension could be lifted if [REDACTED] went through fitness for duty testing procedures successfully. [REDACTED] did in the fall of 2010.

Findings: [REDACTED] successfully completed his fitness for duty requirements. Bechtel has now changed their out-processing policy and procedures making it harder for incomplete and/or inaccurate information getting to Nuclear Access.

Report to management: Yes No

Prosecutive status: Accepted Declined Not referred

Basis for closing: Allegation unsubstantiated Management response

Comments: Bechtel implemented a new out processing policy due to this matter.

[REDACTED] _____ Agent Name	[REDACTED] _____ Agent Signature	12/09/2011 _____ Date
[REDACTED] _____ Special Agent in Charge	[REDACTED] _____ Special Agent in Charge Signature	4/10/2012 _____ Date

CASE CLOSING

File Number: 20Z-14286
 Subject Name: Proposed Debarment Status, Tenn-Tom Rubber and Belting, Columbus, MS, etc.
 Location: Columbus, Mississippi
 Special Agent: [REDACTED]
 Date Opened: 11/1/2011
 Date Closed: 1/6/2012

Basis for Investigation: This 20Z matter was opened to track the Administrative Suspension and Debarment recommendation concerning Tenn-Tom Rubber and Belting, Columbus, MS., and associated individuals.

Findings: TVA Management responded to the OIG recommendations (made in case file 13A13293), and placed the subjects on the Supply Chain Watch List.

Report to management: Yes No

Prosecutive status: Accepted Declined Not referred

Basis for closing: Allegation unsubstantiated Management response

Comments: Management has responded to the OIG recommendations made in an RAI; therefore, this matter should be closed.

[REDACTED] Agent Name	[REDACTED] Agent Signature	01/06/2012 Date
[REDACTED] Special Agent in Charge	[REDACTED] Special Agent in Charge Signature	1/06/12 Date

CASE CLOSING

File Number: 13E-14342

Subject Name: Day & Zimmerman NPS – BFN Cooling Tower

Location: TVA BFN

Special Agent: [REDACTED] and [REDACTED]

Date Opened: 12/07/11

Date Closed: 02/01/2012

Basis for Investigation:

Matter based on source ([REDACTED]) and witness corroboration of confidential source reporting to [REDACTED] of alleged possible contract mismanagement by Day & Zimmerman NPS on a cooling tower construction project at TVA BFN.

Findings:

PER 423213 was obtained which addresses the premise that project shortfalls were not communicated to senior NPG management in time to remediate the situation and is limited to that scope. The \$60 million BFN Cooling Tower project did not meet schedule and budget goals, resulting in the need to reduce power at all three BFN units to meet thermal compliance limits at a cost of almost \$10 million in lost generation. NPG senior management requested a root cause analysis (RCA) of the failure to meet the original schedule and budget for the BFN cooling tower project.

The direct cause this project failure was identified as an overly-optimistic original project schedule which resulted in false expectations by TVA Nuclear Power Group. The root cause was identified as Project Management being distracted from their governance and oversight role due to the existing staffing levels of the COC Project Management not support both directing a major construction project and providing adequate G&O of the project. The contributing causes were identified as:

- (a) NPG senior management was not aware of the total scope of work. Since they didn't realize how much construction work was involved, they did not ensure the necessary resources were available to adequately manage the project and provide the correct level of project oversight.
- (b) DZ failed to provide adequate project status reports. This may have been due to the poor working relationship with TVA.
- (c) NPG does not have a procedure to provide guidance on managing a fast tracked project such as the BFN cooling tower.
- (d) COC and DZ personnel did not have a good working relationship and would not cooperate on monitoring the project. The individuals involved in both NPG and DZ management of the project did not exhibit the level of expertise and teamwork necessary for a major construction project to be successful.
- (e) TVA General Manager-Project Management had a "can-do" attitude. While this can be a positive attribute in a manager, in this case it made him overly optimistic about the ability of the project team to succeed. This contributed to a failure to raise warning flags early enough in the project for senior management to take remedial action.

Two influencing factors were:

(a) Senior managers could have been more intrusive and demanding in time to recognize the extent of the schedule slippage and the personnel conflicts ongoing with the project.

(b) The project organization failed to keep senior managers adequately informed of the actual status of the project schedule and other issues that were challenging completion of the work on schedule. As a result of insufficient information being communicated to senior managers, a sense that the project schedule could be recovered was fostered.

The Report made 16 corrective action recommendations, being addressed by TVA at this time.

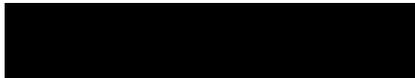
Based on this information, it is requested that captioned matter be closed per SAC West.

Report to management: Yes No

Prosecutive status: Accepted Declined Not referred

Basis for closing: Allegation unsubstantiated Management response

Comments:

 _____ Agent Name	 _____ Agent Signature	<u>01/19/12</u> Date
 _____ Special Agent in Charge	 _____ Special Agent in Charge Signature	<u>02/01/2012</u> Date

CASE CLOSING

File Number: Case File 14D14169 (Audit Referral)
 Subject Name: Norwalk International Wood Products, LLC
 Location: Other/Other
 Special Agent: [REDACTED]
 Date Opened: 10/3/2011
 Date Closed: 03-13-12

Basis for Investigation: During a recent distributor audit of Volunteer Energy Cooperative (VEC), auditors found VEC make loans to Norwalk International Wood Products, LLC in August 2007 and June 2008 when the company was already experiencing financial distress and VEC sold the assets seized after Norwalk went into bankruptcy for only 13% of their declared value.

Findings:

Report to management: Yes No
 Prosecutive status: Accepted Declined Not referred
 Basis for closing: Allegation unsubstantiated Management response

Comments: This case is being closed due to agent's assignment of other matters more pertinent to TVA operations. This matter will be reopened as resources and time permit.

		03-13-12
Agent Name	Agent Signature	Date
		3/13/12
Special Agent in Charge	Special Agent in Charge Signature	Date

CASE CLOSING

File Number: Case File 14D14170 (Audit Referral)

Subject Name: Huber Engineered Woods, LLC

Location: Other/Other

Special Agent: [REDACTED]

Date Opened: 10/3/2011

Date Closed: 03-13-12

Basis for Investigation: During a recent distributor audit of Volunteer Energy Cooperative, auditors found customer Huber Engineered Woods, LLC be receiving (1) preferential treatment at General Manager's discretion, (2) Circumventing of TVA Rates, and (3) receiving a lower lease fee for questionable cause.

Findings:

Report to management: Yes No

Prosecutive status: Accepted Declined Not referred

Basis for closing: Allegation unsubstantiated Management response

Comments: This case is being closed due to agent's assignment of other matters more pertinent to TVA operations. This matter will be reopened as resources and time permit.

[REDACTED]	[REDACTED]	03-13-12
Agent Name	Agent Signature	Date
[REDACTED]	[REDACTED]	3/13/12
Special Agent in Charge	Special Agent in Charge Signature	Date

TVA RESTRICTED INFORMATION

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Tennessee Valley Authority
Office of the Inspector General

Report of Administrative Inquiry

Review of Extended Power Uprate Project - Browns Ferry Nuclear Plant

OIG FILE NO. 20Z-12990



APPROVED BY: _____
John E. Brennan

DATE ISSUED: _____
November 9, 2011

TVA RESTRICTED INFORMATION

ACRONYMS AND ABBREVIATIONS

ASB	Acoustic Side Branch
ACRS	Advisory Committee on Reactor Safeguards
BWR	Boiling Water Reactor
BFN	Browns Ferry Nuclear Plant
CPJ	Capital Project Justification
CNO	Chief Nuclear Officer
CPPU	Constant Pressure Power Uprate
CLTR	Constant Pressure Power Uprate Licensing Topical Report
CAP	Containment Accident Pressure
DCN	Design Change Notice
ELTR	General Electric Licensing Topical Report, Generic Guidelines for Boiling Water Reactors
ERV	Electromatic Relief Valve
ECCS	Emergency Core Cooling System
EPU	Extended Power Uprate
FY	Fiscal Year
GE	General Electric – Hitachi Nuclear Company (formerly General Electric Nuclear Energy and General Electric Energy Services)
GENE	General Electric Nuclear Energy (now exists as GE-Hitachi)
LTR	Licensing Topical Report
MELLA+	Maximum Extended Load Line Limit Analysis Plus
MUPU	Measurement Uncertainty Recapture Power Uprate
MWe	Megawatt Electrical
Mwh	Megawatt Hours
NRC	United States Nuclear Regulatory Commission
OGC	Office of the General Counsel
OIG	Office of the Inspector General
RAI	NRC Request for Additional Information
RFP	Request for Proposal
SPU	Stretch Power Uprate
TVA	Tennessee Valley Authority

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EXECUTIVE SUMMARY

At the request of Tennessee Valley Authority's (TVA) [REDACTED] [REDACTED] we conducted an investigation of the reasons for TVA's unsuccessful effort to complete an Extended Power Uprate (EPU) project at the Browns Ferry Nuclear Plant (BFN). The CNO advised the Office of the Inspector General (OIG) that an EPU project had been initiated at BFN and between \$10 million and \$100 million had been spent on the project thus far, but the EPU had not been achieved. The CNO further advised the OIG that TVA's poor handling of United States Nuclear Regulatory Commission (NRC) regulatory hurdles may prevent the uprate altogether.

A power uprate is the process of increasing the maximum power level at which a commercial nuclear power plant reactor operates. Utilities have used power uprates since the 1970s as a way to generate more electricity from their nuclear plants. Power uprates are largely a recent strategy, with most projects kicked off after the mid-1990s. The NRC approved the first power uprate in September 1977.

There are three types of power uprates, one of which is an EPU. EPU differs substantially from the other types of uprates in both cost and scope requirements, but holds open a possible 20 percent increase in power production for each affected reactor. All systems touched by an EPU must be analyzed before a license application is submitted to NRC. The first EPU in the nuclear industry was achieved in 1998, and the first double digit (10 percent or more power increase) EPU was achieved in 2001.

Upon initial review, the OIG learned that an EPU project was conceptualized for BFN in 1999 and began implementation in 2001. As of the date of this report, the EPU has not yet been achieved, although most other plants in the industry which attempted EPUs achieved them in two to four years. Further, BFN reported it had spent approximately \$97 million on the EPU project, not including mixed modification costs.

A draft of our report was provided to TVA management and [REDACTED] for review and comment. TVA management chose to not comment because the time period discussed was prior to current management's tenure. [REDACTED] provided a written response to draft excerpts from our report (see Appendix H).

SUMMARY FINDINGS

[REDACTED]

[REDACTED]
[REDACTED]:

1. [REDACTED]
[REDACTED]
[REDACTED] The briefing package presented to the TVA Board of Directors for approving the project nevertheless indicated the methodology was NRC approved. TVA Nuclear management advised the TVA Board on April 18, 2001, that the BFN EPU would be accomplished at a cost of \$99 million. The March 12, 2001, Board briefing memorandum contains the following:

TVA Nuclear has a high degree of confidence that BFN can implement the uprate within the proposed budget. The modifications risk potential is understood and captured within the project amount.

TVA Nuclear management verbally advised the Board on April 18, 2001, that the EPU would be accomplished utilizing a GE proprietary methodology. The March 12, 2001, Board briefing memorandum elaborated that the GE proprietary methodology had been approved by the NRC. GE submitted a Licensing Topical Report (LTR) for the (then) new constant pressure power uprate (CPPU) methodology to the NRC on March 19, 2001, one week after the Board briefing package was dated and less than a month prior to the capital project justification presentation to the Board. BFN relied upon the lesser cost of this new, unapproved methodology for its 2001 cost estimates. This same presentation further shows a \$21 million reduction in GE costs from the 1999 estimate (\$37 million versus \$58 million). The reduction was achieved by switching from the NRC-approved General Electric Licensing Topical Report (ELTR) methodology, which GE first proposed for BFN's EPU, to the new and unapproved GE CPPU methodology. This reduction and switch was achieved during contract negotiations with GE by [REDACTED], Vice President, Nuclear Generation Development. According to the presentation: "Additional Identified Scope Would Have Given A 1999 Project Cost Of \$117 to 128 Million." In short, the information made available to the Board by [REDACTED] and others on and shortly prior to April 18, 2001, was (1) two years old (assuming use of an NRC-approved methodology); (2) inaccurate

due to the change in methodology, scope, cost, and risk; and (3) known corporately to be so at the time it was transmitted to the Board.

When the EPU was approved, TVA had a two-member Board--Skila S. Harris and Glenn L. McCullough, Jr. Ms. Harris was not told that the cost estimate was \$117-\$128 million. The only estimate she received was roughly \$98-\$102 million range with an overall \$99 million estimate. Mr. McCullough was never told the methodology to be used for the EPU was not approved by the NRC. Mr. McCullough stated that if he had been told of the additional identified costs, risks, and use of a non-approved method, he may have still approved the project, but he would have required more information and due diligence from TVA before voting for approval, particularly regarding the use of a process not approved by the NRC and how BFN would manage that risk.

2. [REDACTED]
[REDACTED]
[REDACTED]. On June 26, 2001, TVA's EPU engineering staff wrote a letter to GE denying the viability of CPPU given GE's basis data and requested a return to the NRC-approved ELTR methodology (see Appendix B). GE responded in writing on July 13, 2001, and agreed to re-engage using ELTR for an additional 20-percent cost. TVA's EPU engineering staff prepared a second letter in August 2001 reiterating the previous position that "the scope of task report contents as defined in ELTR . . . are required for EPU implementation to assure the safe and efficient operation of BFN," which questioned the safety of GE's data assumptions. According to EPU engineering staff, [REDACTED] refused to send the letter, stating they were "being too hard on GE," and that the EPU team needed to continue working with GE on the CPPU. This decision appears to have been based not on the scientific assessment of the viability of the project, but the cost. [REDACTED] recalled some of the issues in the letter being brought to him by his staff, but did not recall ever being presented with the letter or refusing to transmit the letter to GE.

Some of the missing data and processes in GE's proposed CPPU methodology pointed out by TVA engineering staff were ultimately required of GE by the NRC prior to CPPU licensure (which occurred in 2003 after revisions of the Constant pressure Power Uprate Licensing Topical Report (CLTR)).

3. [REDACTED]
[REDACTED]
[REDACTED]. Additionally, TVA's fuel switch resulted in the NRC not allowing BFN to conduct the fuel change and EPU modifications simultaneously. BFN had to start almost from the beginning with a different EPU methodology--the ELTR which was available from the beginning of the EPU project--and was the same methodology BFN used to achieve Stretch

Power Uprates (SPUs) on Units 2 and 3 in 1998 and 1999. This cost significant time and resources.

CIRCUMSTANCES OCCURRED THAT WERE OUTSIDE OF TVA'S CONTROL

Circumstances occurred within the nuclear industry and nuclear engineering science that extended the length of time required for the EPU project and significantly increased the costs. These circumstances were outside of TVA's control but were moderate to significant in terms of their potential impact. For example, during the period 2001 through 2004, the BFN EPU scope continued to grow. In 2003, the EPU was base-lined and deferred due to cash-flow issues at TVA and a new, ELTR-based EPU application was prepared by BFN for NRC licensure. Much of the data collected in 2001 and 2002 based on the CPPU methodology became unusable, and entirely new data was required based on analyses and testing utilizing the ELTR methodology. The new application was not completed and re-submitted until June 2004. By this time, the project management team had changed its cost projections to \$182 million. By 2004, problems associated with steam dryers at the Quad Cities and Dresden Plants prompted the NRC to change review standards for the steam dryer analysis portion of EPU approval. One result of NRC's change in position was that BFN's second application for licensure became incomplete from the time of its submission, inasmuch as BFN's steam dryer data was insufficient for what became the NRC's continuously evolving standards for steam dryer evaluation. In sum and substance, the enhanced regulatory requirements made modifying existing steam dryers very difficult.

Additionally, in 2007 and 2008, containment accident pressure (CAP) issues further complicated the EPU project. Some plants, including BFN, proposed use of CAP to ensure acceptable performance of the emergency core cooling system (ECCS) pumps. The NRC concurred with this position, and BFN spent time and effort developing acceptable CAP models. However, NRC's Advisory Committee on Reactor Safeguards (ACRS) disagreed with the use of CAP to avert certain emergency scenarios; this disagreement between the ACRS and NRC took place during 2006 through 2008 and caused substantial lost time as BFN had to suspend its CAP efforts while the NRC tried to convince the ACRS of their position. NRC and BFN were unsuccessful. Projected costs prepared in December 2009 by the EPU team put the estimated cost to complete the EPU at \$697 million.

CONCLUSIONS

[REDACTED]

BACKGROUND

A power uprate is the process of increasing the maximum power level at which a commercial nuclear power plant reactor operates. Utilities have used power uprates since the 1970s as a way to generate more electricity from their nuclear plants. Power uprates are largely a recent strategy, with most projects kicked off after the mid-1990s. The NRC approved the first power uprate in September 1977.

In the late 1970s and into the 1980s, it became economically advantageous for utilities to add capacity to their generating fleet, and increasing power output at nuclear power plants was often favorable to building new generation. Power plant owners have performed power uprates to increase output from as little as 0.4 percent to as much as 20 percent. Uprates can be as simple as adjusting operating parameters or as complicated as replacing major components such as steam turbines, moisture separators/reheaters, main generators, and transformers.

The NRC classifies power uprates into three categories. A description of each category is discussed below.

MUPUs - Measurement Uncertainty Recapture Power Uprates: Achieves less than 2 percent additional output and involve implementing enhanced/advanced techniques for calculating reactor power.

SPUs - Stretch Power Uprates: Typically yields up to 7 percent additional power and are usually within the plant's original design capacity. The power percentage increase is reactor-specific and depends on each plant's original designed operating margins.

EPU - Extended Power Uprates: Much more involved than MUPUs and SPUs and have been approved for increases as high as 20 percent. Unlike MUPUs and SPUs which often can be achieved within a reactor's original design, EPUs require significant modifications to major balance-of-plant equipment such as the high-pressure turbines, condensate pumps and motors, steam dryers and main generators, as well as transformers. All systems touched by an EPU must be analyzed before a license application is submitted to NRC. It often takes one year for a plant to prepare the application for an EPU. EPUs are fairly new advances in nuclear power operations and are not yet an exact engineering science.

Economically, EPUs are significant unto themselves and in comparison to other power sources. Conservatively, an EPU on a single reactor is equivalent to a 150 megawatt electrical (MWe) wind farm, one heavy-duty simple cycle gas turbine,

one small hydro facility, or two small natural gas combined cycle plants. If it were achieved in 2010, the BFN EPU, even with all of the embedded costs through the end of 2009, would have a payback period of about three years, generating an additional 360 megawatt hours (Mwh).

EPU METHODOLOGIES

In the first quarter of 1995, GE's Nuclear Energy Division submitted GE's LTR--Generic Guidelines for GE Boiling Water Reactor (BWR) Extended Power Uprate--to the NRC. The NRC staff approved this report (ELTR-1) and issued it in February 1998, giving it final approval in 1999.¹

ELTR-1 provides generic guidelines for BWR EPUs. A second LTR (ELTR-2) was submitted in the first quarter of 1996 and approved by the NRC in February 1999. ELTR-1 and ELTR-2 are based on the assumption that the maximum reactor operating pressure would be increased under EPU conditions.

GE-manufactured BWRs, such as those at BFN, are operated with constant reactor vessel steam dome pressure, and the turbine control valves are designed to maintain those conditions. Although it is feasible to increase the reactor vessel steam dome pressure as part of a power uprate, this results in major evaluations of the primary system.

GE's ELTR-1 specifies, in section 5.11.9 and Appendix L.2.4 that "an MSIV transient test will be performed for any EPU greater than 10% and a GLR transient test will be performed for any EPU greater than 15%." The ELTR-1 and ELTR-2 methodologies (referred to hereinafter as ELTR) have been used at several nuclear plants, to include the EPUs at Duane Arnold, Quad Cities, and Dresden Plants.

Subsequent to the development of ELTR, GE developed a different approach to uprating reactor power in BWRs that does not increase the maximum reactor operating pressure. Rather, the reactor vessel steam dome pressure is maintained at its pre-uprate conditions, and the turbine is modified to operate efficiently at the new conditions. This is referred to as CPPU. This approach greatly simplifies the primary system impact and possible hardware modifications required to support the uprate, and promised to reduce the time required to achieve EPU as well as reduce GE's costs by 20 percent.

¹ An LTR is a document that addresses a technical topic related to nuclear power plant safety which the industry submits for review and approval by the NRC before publishing for use in the licensing process by other plants. Once approved, an LTR allows for a single NRC review and approval of a safety-related topic that may apply to multiple plants.

In the CPPU LTR, GE proposed (among other things) that if an EPU used the constant pressure approach, it should be relieved or exempt from performing the large transient tests (e.g., MSIV closure and GLR tests) which are otherwise required under ELTR (where the pressure is assumed to increase). In support of this proposed generic exemption, GE provided a generic justification for not performing these tests and concluded they are not needed to demonstrate the safety of plants implementing a CPPU.

1. GE initially presented the CPPU LTR to the NRC in March 2001. The NRC approved the CPPU LTR in March 2003; however, in the approval, the NRC rejected GE's proposed generic exception of CPPUs from MSIV transient and GLR transient testing and required the tests be done on a plant-specific basis.
2. Prior to getting final NRC approval, the CPPU LTR was revised four times by GE to address (among other things) some of these generic testing concerns which were repeatedly made by NRC staff and BFN EPU engineering staff.
3. GE had never performed an EPU using only CPPU prior to NRC approval in 2003. GE had utilized CPPU before at Brunswick and Clinton Nuclear Plants; however, those EPUs were hybrid approaches which primarily utilized the NRC-approved ELTR.

FINDINGS

The OIG found two types of issues adversely affecting the EPU project during this investigation.

1. [REDACTED]

FINDING 1 – [REDACTED]

[REDACTED]

The corporate-level decisional issues included the following:

1. BFN applied for EPU licensure, Unit 1 restart licensure, and plant re-licensure simultaneously. This was an unprecedented scope of work for the NRC which slowed their review process.
2. The EPUs originally prepared scope, risk potential, and cost estimate were “cheap” and “bare bones” and were considered by engineering staff to be insufficiently broad. Scope and modifications had to be added during execution of the project, costing time and resources.
3. The presentation to the TVA Board on April 18, 2001, contained methodology, scope, risk capture, and cost estimates that were two years old. In addition, the methodology chosen to achieve the EPU (GE’s CPPU) was not approved by the NRC, and the supporting evaluations and data for that methodology were not reviewed by TVA prior to contracting with GE, despite the fact that an NRC-approved methodology (GE’s ELTR) was available. The prolonged attempt to utilize the CPPU appears to have been the single most deleterious decision process in the EPU project. This information was not provided to the TVA Board.
4. TVA’s switch from GE fuel to Areva fuel resulted in the NRC (a) permanently disapproving BFN’s attempted use of GE’s non-NRC approved CPPU methodology with non-GE fuel and (b) not allowing BFN to conduct the fuel change and EPU modifications simultaneously. BFN had to start almost from the beginning with a different EPU methodology--the ELTR which was available from the beginning of the EPU project--and was the same methodology BFN used to achieve SPUs on Units 2 and 3 in 1998 and 1999. This cost significant time and resources.

These issues will be discussed further below.

EPU Project Conception and Proposal to the TVA Board

In 1999 and early 2000, when the idea for the EPU project was being conceptualized, it started in part with a series of meetings following the 5-percent SPU project on BFN Units 2 and 3. [REDACTED], a Project Manager at BFN who had worked on the SPUs, attended meetings in Chattanooga with several

people, including [REDACTED] (CNO of TVA at the time), [REDACTED], [REDACTED] [REDACTED] (BFN Site Vice President at the time), and a few other people whose identities [REDACTED] could not recall, wanted to look at a potential EPU for BFN and wanted to send a Request for Proposal (RFP) to GE.

The initial “marching orders” to [REDACTED] were to create a project to achieve an EPU using the existing margins for Unit 2 and Unit 3. [REDACTED] then had a series of subsequent meetings with [REDACTED] and [REDACTED] to discuss the project. Following those meetings, [REDACTED] put together a capital project justification (CPJ) package. [REDACTED] talked to [REDACTED] about the cost estimate range and what to do. [REDACTED] told [REDACTED] to “make it \$99 million.” [REDACTED] had meetings with [REDACTED] to get his “sign-off” on the CPJ, and [REDACTED] was adamant that some additional scope was needed.

For example, according to [REDACTED] [REDACTED] said that replacement of the feedwater heater needed to be included. [REDACTED] had the analysis done and reported to [REDACTED] what the additional cost for that would be approximately \$10 million. [REDACTED] reportedly got “sticker shock” from that figure and told [REDACTED] “We can’t do that.” [REDACTED] stated [REDACTED] resisted the addition because “we’re packaging this thing for approval.”

In September of 1999, [REDACTED] produced a 78-page document titled “TVA Scope Breakdown and Rollup of Total EPU Project Cost - September 1999.” According to the BFN EPU project management team, [REDACTED], [REDACTED], and others signed off on the “bare bones” project done on the “cheap” as reflected in this 1999 document. However, when [REDACTED] became the BFN Plant Manager, he did not accept the limited scope, particularly the large strain and burden that operating with little margin would put on plant personnel, especially the unit operators. [REDACTED] pushed for additions to the scope he thought necessary and was successful in having additional scope added to the project. The scope of the EPU then grew. [REDACTED] believed at the time that the EPU could have been achieved at that “bare bones” scope, but there would have been little, if any, operating margin. However, the EPU engineering team did not think the bare bones approach was a good idea.

For example, the “bare bones” approach to the EPU was going to change the operation mode of the units. Completing a generator rewind was eliminated from the scope to keep the EPU project costs down. However, with the increased change in weather temperatures and the existing state of Alabama environmental regulations, BFN would have had to back down the reactor power under EPU so the discharge into the Tennessee River would not increase the river temperature beyond

Alabama's regulatory maximum. Operating in this mode without doing the generator rewind would put a great burden on plant personnel in terms of the additional day-to-day work they would have to perform. Eventually, BFN went forward with the generator rewind project and is currently constructing new cooling towers making the point moot, but these types of issues, at the time, continuously changed the scope of the project.

According to Revision 0 and Revision 1 CPJ forms for the BFN EPU, the proposed schedule for implementation of EPU for Units 2 and 3 anticipated construction-related activities beginning in 2002 and the units to be completely operational by 2005. The performance measures were set to obtain an EPU license in 2003 as well as achieve EPU operation for Unit 3 in 2004 and Unit 2 in 2005.

Despite the planning of Nuclear executives, BFN site management, and the EPU project manager, by February 2001 BFN site personnel had already identified additional scope and risk from the 1999 estimates but offset, at least on paper, those additional costs with a reduction in the cost of GE's participation in the project.

According to [REDACTED], when GE made their proposal for the Unit 1 project, it was "outlandish – the price tag was absolutely outrageous." GE's proposal was way too high, and [REDACTED] was concerned that, as GE tended to do in the past (in his opinion), it would come in with an outlandish price and then be very difficult to work with and do very little work. [REDACTED] and [REDACTED] also thought the original GE EPU numbers were ridiculous and, according to [REDACTED], [REDACTED] "worked with GE to get the numbers down." [REDACTED] was not successful and brought in [REDACTED]. [REDACTED] negotiated GE's cost down by \$21 million. Explanations of how [REDACTED] achieved this significant cost reduction differ, as will be discussed further below.

TVA Board Presentation and Supporting Memorandum

A meeting of the TVA Board was held in Hopkinsville, Kentucky, on April 18, 2001. The meeting was announced to the public on April 11, 2001. The Board (1) approved delegation of authority to the Chief Operating Officer to proceed with a power uprate at BFN and (2) delegated authority to the Senior Vice President of Procurement to extend Contract No. 92NNP-82068D-001 (the Partners in Performance contract between GE and BFN) through June 30, 2005. The approved cost was \$99 million. The Board presentation was made by [REDACTED], the TVA Vice President of Engineering and Technical Services, and the current TVA Vice President of Nuclear Generation Development. The oral presentation lasted 3 minutes and 48 seconds, including questions from the Board members to [REDACTED] of which [REDACTED] spoke approximately 2 minutes and 30 seconds.

A supporting Board briefing memorandum was presented to the Board and attached to the Board minutes as Exhibit 4-18-01F (See Appendix C). The memorandum officially requested approval to proceed with a power uprate project at BFN and to extend the referenced GE contract. The memorandum made several assertions, including:

1. "The project budget for the uprate project is \$99 million."
2. "TVA Nuclear has a high degree of confidence that BFN can implement the uprate within the proposed budget. The modifications risk potential is understood and captured within the project amount."
3. "For plants of BFN design and vintage, GE has developed and has obtained regulatory license approval from the NRC for certain proprietary evaluation methodologies that allow the increased production of steam by the Nuclear Steam Supply Systems."

██████████ oral presentation was a summary (and in parts verbatim) of pages 1 and 2 of the Board briefing memorandum. In contrasting other documents from the EPU project and this investigation with the Board minutes and briefing memorandum, inconsistencies arise.

First, as previously discussed in this report, the ELTRs--GE's approved methodologies for EPU which had been approved by the NRC since 1999--were used by BFN for the Unit 2 and Unit 3 uprates and were in the process of being used for EPUs at Exelon's Quad Cities and Dresden nuclear plants. The initial proposal to TVA by GE for the BFN EPU was the ELTR. However, in the first and second revisions of the formal proposals to TVA from GE--the second revision being accepted by TVA--GE substituted their new CPPU methodology for the ELTR methodology. TVA was not afforded the opportunity to review the proprietary information until after the contract was signed; however, the accepted Revision 2 proposal states on page 7 that "GE will utilize this CPPU LTR as the basis for the BFN EPU work and submittal. In the unlikely event that delays are encountered with approval of the CPPU LTR then GE will perform its scope of work in accordance with the already approved ELTR documents at no additional cost to TVA." The Revision 2 proposal from GE that switched the methodology from ELTR to CLTR (Constant Pressure Power Urate Licensing Topical Report) was dated April 11, 2001, the same date as the announcement of the TVA Board meeting.

The CPPU LTR (hereinafter referred to as CPPU) was not “NRC approved” at the time of the Board briefing memorandum’s date stamp or the Board meeting. The briefing memorandum is dated March 12, 2001. One week later, on March 19, 2001, a GE representative hand carried the CPPU to the NRC and submitted it for review and approval. LTR approvals take considerable time (as stated earlier, the ELTR-1 was submitted in 1995 and approved in 1998).

Second, as previously discussed in this report, by February 2001, individuals at BFN had already identified additional scope and risk from the 1999 estimates. According to printed copies of a PowerPoint presentation found at the BFN EPU project management offices, titled “EPU Project Plan” and dated February 22, 2001 (See Appendix D), as well as statements taken during witness interviews, scope changes were made to the EPU (both additions and subtractions) and additional risk items were identified. Specifically:

1. \$17 million in risk items were identified and a net addition of \$21.94 million in scope changes were identified;
2. Total project cost with risk items was identified as “\$113.02-120.94 million,” concluding that the risk and scope adjustments yielded “a 1999 project cost of \$117-128 million”;
3. Witness statements indicated the project was believed to have an “estimated cost of \$120-140 million”; and
4. The PowerPoint presentation also annotated that the estimated costs did not include the costs of any extended outages.

██████████ and ██████████, retired former Senior Project Manager, BFN EPU, were cooperative during the investigation and generous in affording the OIG access to their time, records, and workspace. In a series of interviews in which he was afforded the opportunity to review these various documents and statements with Special Agents of the OIG, ██████████ made the following statements:

1. The \$99 million cost memorialized in the Board briefing memorandum is the 1999 estimate and represents the bare bones project that management wanted, but does not reflect the additional risk and scope identified and presented in the February 2001 EPU Project Plan (See Appendix E).

2. In the briefing memorandum to the TVA Board, the statement in the “Background” section on page 2, just below the “Basis for Approval” section stating “GE has developed and has obtained regulatory license approval from the NRC for certain proprietary evaluation methodologies that allow the increased production of steam. GE is responsible for these system evaluations and turbine modifications for the proposal project” appears to be a reference to GE’s ELTR methodology that was approved at the time by the NRC, but does not reflect the non-approved CPPU that BFN contracted with GE to utilize.
3. The statement in the background section that “TVA Nuclear has a high degree of confidence that BFN can implement the uprate within the proposed budget, the modifications risk potential is understood and captured within the project amount” was accurate only if it meant to refer to the two-year-old 1999 estimates but was not true in April 2001; if the memorandum meant to convey the most accurate estimate for April 2001, the statement would have to have itemized \$117-\$120.94 million to be accurate.

However, even though the February 2001 EPU Project Plan contained an additional \$21.94 million in scope, modification, and risk items, it also reflected the \$21 million reduction in GE’s cost. GE’s estimated cost in 1999 for the EPU was \$58 million but by 2001 had decreased to an estimated \$37 million. The reduction in cost appears to be the difference in GE’s charges between the ELTR and the CPPU. Part of GE’s “sales pitch” for the CPPU was that it significantly reduces the time and cost of implementing EPU.

The current EPU project management team explained that when GE introduced the CPPU, they had a major change in their business approach. They went from GE “does it all” to being only interested in working on things directly related to the reactor or turbine generator, unlike the 5-percent uprate where GE provided craft, craft supervision field engineers, procedure writers, etc. When CPPU came out, GE stopped providing craftwork and expected only limited participation in the field work.

The OIG asked ██████████ if the \$99 million proposal was knowingly incorrect, and if the actual estimated cost was \$120-\$140 million was not presented to the Board for fear the project would not be approved. ██████████ stated that it was a matter of how you looked at it. The \$99 million cost estimate in the EPU proposal made to the Board was based on an EPU for Units 2 and 3, but, for example, before the cost estimate was completed, the BFN Site Vice President’s (then, ██████████) position was that the estimate should include needed upgrades such as heater replacement to handle the use of existing margins. However, senior TVA management had already told BFN that all it was going to get for the EPU was \$99 million, so the proposal was packaged at \$99 million. As a result, heater replacement had to be

removed from the EPU proposal because the cost of heater replacement was too high. It is therefore not accurate to say the package was put together and had a cost range of \$120-\$140 million and was then falsely listed as \$99 million. However, project management knew they had a dollar limit and pared down the proposal to that amount. Thus, it cannot be accurately said that the proposal was purposefully inaccurate, but it can be said that the proposal was packaged toward a specific cost. Items like heater replacement were thought to be needed as part of the EPU project at the site level but were removed from the proposal; not as a result of scientific evaluation that they were not needed, but rather to come in at a certain cost.²

██████████ and the rest of the EPU project management team stated clearly that:

1. CPJ packets and budgets for the EPU were prepared every year since 1999 and that every year the CPJ packets and budgets were approved;
2. The EPU team never went over budget;
3. Neither ██████████ nor any other members of the team were involved in preparing the briefing memorandum to the TVA Board, in presenting the project to the Board, and were not present at the Board meeting; and
4. Everything ██████████ and ██████████ did was approved and signed at a higher level.

Beginning of the EPU Project

The NRC Perspective

TVA's OIG consulted with the NRC regarding the evolution of the EPU project. The NRC provided a variety of comments and documents. Whether the NRC's perspective is fair and accurate is outside of the scope of the OIG inquiry. Since the NRC is the regulatory bar to nuclear plant operations, their stated perspective is included without OIG comment or vetting, and TVA management's consideration of the comments should be evaluated accordingly.

² During the course of the OIG investigation, a high-level confidential source of information at BFN stated that BFN's senior site management knew in 2002 and 2003 that the EPU project could not be successful with the amount of money allocated for the project and that significantly more money would be needed. The source further advised that one of the expert technical advisors hired by TVA for the EPU, as well as BFN's Reactor Engineering Manager, told BFN senior management and TVA corporate management that they were "crazy" if they thought they could achieve the EPU without substantially greater resources dedicated to overcoming serious problems, particularly in getting regulatory approval from the NRC with needed improvements to the steam dryer and CAP. These issues are discussed later in this report.

The NRC found that, overall, BFN's EPU project problems began from the outset of the project. Within the same time period, TVA proposed and applied for (1) the restart/licensing of Unit 1, (2) overall BFN plant operating license renewal, and (3) licensing for the EPU. The NRC had never done these at the same time. The NRC did not know who made this decision at TVA, but applying for licensing approval for these things in the same timeframe was "probably not the best idea." The NRC appointed three separate project managers--one each for the BFN license renewal, EPU licensure, and Unit 1 restart license. This increased the level of NRC scrutiny and NRC presence at BFN during the EPU and was an unprecedented scope of work for the NRC which slowed their review process.

Basically, TVA came into the EPU with a number of presumptions, such as the use of GE's MELLA+ (Maximum Extended Load Line Limit Analysis Plus) to increase and maintain domain operability and as a method for the maximization of fuel use at EPU conditions. MELLA+ did not have NRC approval at the time of TVA's application, but TVA still used it as part of its basis for EPU and the Unit 1 restart was predicated on approval of MELLA+. NRC viewed TVA as just presuming NRC approval would be obtained. This was part and parcel of what the NRC saw as TVA's reliance on methodologies submitted were not approved by the NRC, and TVA's initial EPU application was not even complete. After reviewing the application, the NRC sent a four-page list of incomplete items to TVA. This sort of behavior "can garner closer scrutiny than what is usual."

TVA had a habit of its operating methodologies being close to hitting NRC regulatory limits. Equally problematic was TVA's attempts to shortcut procedures. For example, BFN would test components or systems, receive NRC approval after the tests, but then would try to convince the NRC that when the components or systems would be integrated into larger systems, or the whole, that no testing was needed. According to the NRC, this would be akin to testing a car's parts and systems--brakes, pistons, and ignition system, etc.--prior to assembling the whole car, but then after assembling the car saying you do not need to start the car and test the whole car because you tested the parts before assembly and, therefore, the whole car should work. The NRC did not accept this position, and it caused delays.

Again, regarding the steam dryers, the NRC did not know who made the "big decisions," but the manner in which TVA presented EPU to the ACRS was probably "not the optimum way to do it." BFN did a **very good job** (emphasis included by NRC) in eliminating operational margin; however, as with other things in EPU, they got really close to the analytical limit on margin, which triggered greater NRC scrutiny.

Lastly, TVA took exception to some of the NRC's endorsed methodologies, which the NRC admitted is not entirely unusual in the industry and is not always wrong or a problem. But the problem with TVA was that when a licensee takes exception to NRC-endorsed methodologies, they (the NRC) expect the licensee to provide specific data, analysis, and scientific reasoning in support of their exceptions, and BFN/GE was short on those but long on generic evaluations.

BFN Reactor Engineering Staff and Outside Consultant Issues

According to BFN's Reactor Engineering Manager, EPU's (at the time) are not an exact science and achieving one at any nuclear plant will be slightly different than any other plant. Operationally speaking, EPU's push the limitations of nuclear plant equipment. The financial return is probably enormous if it can be achieved, but even if achieved, operating at EPU for any length of time requires continuous equipment adjustments, and the NRC has to approve the operational standards for those adjustments. Further, even if you obtain the regulatory approvals and license and can get the equipment properly modified, that does not mean you will be able to continuously operate at that level. TVA spent a lot of time and money on modifications plans, implementation models, presentations and the like to convince the NRC or otherwise obtain their blessings on the EPU project. However, the NRC disagreed with BFN positions and was not trustful of BFN methodologies. The NRC constantly communicated their misgivings to EPU project management, but management's attempts to convince the NRC of BFN's positions and assessments continued.

The operational problem with EPU, even if the equipment and regulatory issues are overcome, is that any reactor unit has an operational domain or percent of full capacity it can run for a certain duration until things like rod adjustments need to be performed. Without EPU, BFN can operate at 80-100 percent of core flow for about 100 days. With an EPU of 120 percent, they would only be able to run about 3 to 4 days, meaning that every week adjustments would have to be made. This increases the amount of operational and maintenance labor needed to run the units and increases the difficulty of the job. The only way to increase this domain to running 120 percent for 100 days would be with a product solution such as the MELLA+ product from GE, which (at the time of the interview) has yet to obtain NRC approval. The Reactor Engineering team met with GE in San Jose, California, to discuss these issues and stated they did not feel their questions were adequately answered. Further, the team questioned whether a plant as old as BFN with such old equipment could handle such a huge change. In 2005, they communicated these issues to a variety of people, including [REDACTED], [REDACTED] and [REDACTED] former TVA CNO. [REDACTED] was surprised and seemed to not have heard these concerns before.

An expert engineering consultant from Sun Technical who had been hired in 2001 by BFN as a design engineer for the EPU project and then later as a licensing engineer, and who has worked on multiple nuclear power uprate projects to include the 5-percent uprates at BFN in 1998, stated the operability domain issue may be problematic to Operations and Maintenance personnel such as reactor engineers and plant managers because it would increase their staff's workload, but it is not an actual operating problem. Financially, the EPU would still be an incredible deal; extra work for Operations and Maintenance personnel is only a problem from a human resources standpoint, depending on whether you increase staff, increase salaries and overtime, or force those persons to work harder and longer with no additional pay or staff, but it has no bearing on technical and financial EPU success.

The consultant was surprised that the EPU had taken so long at BFN because he thought it would take two years. The consultant advised that CAP and steam dryer failures at other plants resulted in constant assessments having to be done to answer potential NRC questions, which slowed down actual EPU work and made the regulatory part of EPU at BFN a serious problem. However, the consultant also stated that a lot of the delay in BFN achieving EPU prior to the increasing level of NRC scrutiny was the result of TVA's poor management decisions, such as:

1. Management trying to implement a lot of processes that had not yet been NRC approved;
2. Utilizing the CPPU methodology instead of ELTR; and
3. Delaying the purchase of new steam dryers.

EPU Project Engineering Lead Team Issues

In the early spring 2001, [REDACTED] became the Engineering Project Manager for the EPU project and [REDACTED], who had retired, became the Lead Nuclear Engineer. In May 2001, they began reviewing and analyzing the CLTR. [REDACTED] [REDACTED] and [REDACTED] quickly developed several concerns.

1. The CPPU methodology took numerous "shortcuts" and "put off" a lot of system analysis until the fuel reloading period, which [REDACTED] found unacceptable as this was too far into the EPU licensing and modifications process to postpone.
2. The CPPU methodology relied heavily on data from generic testing analysis. [REDACTED] and [REDACTED] found this unacceptable and wanted plant-specific analysis data.

3. Although GE had presented the CLTR to the NRC for approval of the CPPU methodology, the NRC had not approved the CPPU, whereas, the ELTR methodologies had already been approved, utilized plant-specific analysis data, and was already being implemented at other nuclear plants.

According to ██████████ the GE sales pitch on CPPU was that it was streamlined, faster, and would require less work and cost. In ██████████ analysis, the problem was that it was streamlined and faster because GE did not do much of the necessary scientific analysis. In short, it was streamlined because they eliminated work that needed to be done, and ██████████ did not think the NRC would approve the CPPU. ██████████ was not willing to risk the safety of the plant or the community with shortcut approaches.

However, ██████████ believed the CPPU methodology was ahead of its time scientifically and was a great idea, but believed that GE (at the time of BFN's EPU project) had not yet really finished developing CPPU and, for the same reasons, agreed with ██████████ that the lack of specific data, shortcuts, and NRC approval made the CPPU not in TVA's interest to pursue at the time.

From ██████████ perspective, it was a problem that GE would not let BFN see much of the supporting data for the CPPU methodology. ██████████ and ██████████ found this unacceptable because the project's supporting contractors could not make an independent evaluation of the process, and ██████████ was not willing to accept things just because GE "said so."

As a result, with the CPPU not being approved by the NRC and with GE marketing the CPPU to the NRC in a way that caused the NRC to more slowly scrutinize the CPPU, ██████████ ██████████ and ██████████ believed that it was not in TVA's or BFN's interest to proceed using the CPPU methodology.

During June and July 2001, ██████████ prepared draft work notes documenting the problems he found with CPPU and GE. Among his writings, ██████████ noted that GE's actions showed that their scientific evaluations for the CPPU "are not based on realistic evidence" and do not provide a "basis for making an objective licensing and design bases decision." One of ██████████ notations concluded that "nuclear utility efforts to ensure safe and efficient operation are resisted and hampered by GENE actions. A technically conscientious utility must invest talented and valuable resources in attempts to convince GENE to perform necessary required evaluations. Unfortunately, necessary and required evaluations are not accomplished unless the utility 'forces' GE to accomplish the evaluations."

On June 26, 2001 (only 4 weeks after the start of the EPU project), BFN sent a letter to GE requesting the CPPU be discontinued as the EPU methodology and that ELTR be utilized (See Appendix B). Language from the letter included the following:

1. "During the course of these meetings and reviews, several issues have been identified by TVA and NRC which raise questions on the completeness of the CPPU concept at this time."
2. "Based on these reviews, and the views expressed by the NRC reviewers, several issues and open items remain to be addressed which indicate that the CPPU LTR is still a work-in-progress. It appears that the resolution of NRC concerns on CPPU will not be accomplished in a manner nor timeframe which supports the preparation of the BFN EPU evaluation documentation."
3. "As a result of this and the above identified issues, TVA has determined that the CPPU process is not, at this time, a viable process for the preparation of the EPU."
4. "In conclusion, it is TVA's position that the process outlined in the previously NRC accepted ELTR1 and ELTR2, as supplemented with previous RAIs, be used for the BFN EPU. . . . This change is in the best interest of both TVA and GENE, and by implementing this decision now, will reduce the impact on the accomplishment of tasks to be performed and greatly reduce time and cost associated with the NRC review and approval."

During July 2001, GE responded to BFN's request via a series of written correspondences and meetings (discussed below). On July 26, 2001, GE submitted a revised CPPU methodology LTR (CPPU LTR Revision 1) to the NRC. That revision was then supplemented three times on December 3, 18, and 21, 2001. The revisions resulted in the reclassification of generic items to plant-specific items by the NRC, further increasing TVA's scope of work.

By August 2001, the CPPU methodology was still being pursued, but the EPU project management team wanted GE to stop the CPPU push. [REDACTED] and [REDACTED] prepared a draft letter to send to GE in August 2001 (the official letter was written, working from the draft, by then EPU Contract Manager Robert L. Keener). Mr. Keener's letter, dated "August ??, 2001," purported that it was in response to GE letter G-ER-01-009, dated July 13, 2001 (See Appendix F). Mr. Keener's letter asserted, among other things, the following:

While TVA was not afforded the opportunity to review the CPPU information during the negotiations, TVA has aggressively sought to reach an understanding of the bases and approach From the inception of the work, there has been more emphasis on process than discussion of bases, documentation and results. TVA personnel continue to be met with resistance to the questions and request for detail. . . . TVA reiterates the concerns previously identified to GENE in TVA letter dated June 26, 2001.

Whether the final decision by TVA is to accept the CPPU licensing approach or not, TVA still has the same expectation of deliverables as the ELTR licensing approach. As these issue (sic) of deliverables potentially affects the economic justification for the EPU project, TVA cannot rule out a stop work on the project if the issue is not resolved soon.

According to ██████████ EPU project management asked the BFN Site Vice President at the time, ██████████ to approve, sign, and send Mr. Keener's August 2001 letter to GE; however, ██████████ would not approve the letter and said he would get back to them. ██████████ came back to the team and told them they were "being too hard on GE," that the CPPU was a new technology, and that the EPU team needed to "work with them" (referring to GE). Subsequent to this, ██████████ ██████████ and ██████████ traveled to GE's (then) headquarters in San Jose, California, to try and understand CPPU and look at and review some of the evaluations that were supposed to be part of the generic data which the CPPU methodology was based on, but which GE would not let TVA see until the contract with GE was signed. GE responded to many of the team's questions by asserting they did not yet have all of the evaluation data that supported the CPPU LTR but was certain they (GE) would have both the data and the NRC's approval of the topical report soon. The EPU team asked GE how they (GE) could submit a topical report to the NRC for the NRC's approval when certain evaluations had not been performed and data had not been obtained. GE could not answer many of the team's questions.

However, while ██████████ did not convey the August 2001 letter that Mr. Keener prepared ██████████ did not recall ever being presented with such a letter, as discussed below), ██████████ did convey some sort of staff concerns to ██████████ ██████████ of GE. In an e-mail from ██████████ to ██████████ dated September 12, 2001, ██████████ made the following statements.

1. ██████████ and ██████████ met on September 11, 2001.

2. ██████████ had his team prepare and transmit a white paper to the EPU team containing a matrix which allegedly supported the technical basis for the CPPU approach.
3. ██████████ believed the concerns (then) recently raised by the BFN EPU team in San Jose were addressed in subsequent modifications to the initial draft task report.
4. "GENE tried to meet TVAs needs to make this a viable project by providing only the scope which was necessary to license and implement EPU at BFN. I know that you can appreciate my need to carefully balance the requests of your project team with our commitments under the contract in order to ensure that GENE can deliver this project for our estimated costs required to support our offered price."

During this time period, GE revised the CPPU topical report, as mentioned above, and EPU engineers reviewed those revisions in a continued effort to work with the CPPU methodology after ██████████ blocked the EPU engineers' attempts to switch to the ELTR methodology. This continued until the NRC rejected approval for use of the CPPU at BFN in August 2002.

██████████ recalled that ██████████ had the "coming in under \$99 million" as a "constant focus" during the entirety of this period. ██████████ recalled as strongly that neither he, ██████████ nor ██████████ could understand why ██████████ "rat holed" Mr. Keener's August 2001 letter documenting their serious concerns with proceeding with the EPU using the CPPU methodology. It never made any sense to ██████████ that ██████████ would not transmit those continuing concerns to GE. However, ██████████ and ██████████ never spoke directly with ██████████ regarding the CPPU issues. ██████████ wrote documents and draft letters, as already discussed in this report, regarding the technical and scientific problems that needed to be identified regarding CPPU and the associated work GE accomplished. ██████████ "took the tacit approach that Site Management would discuss the GE CPPU issues with ██████████. Neither ██████████ nor ██████████ subverted the "chain of command."

Additionally, during this time period when the EPU engineers were reviewing the revisions to the CPPU LTR and trying to make the CPPU work after ██████████ blocked their attempts to switch to the ELTR methodology, the scope of the project continued to change. After reviewing the aforementioned February 22, 2001, "EPU Project Plan" during an interview with the OIG, ██████████ stated that he had never seen the February 2001 EPU Project Plan as he was not yet part of the EPU project at the time. ██████████ then stated that some of the items on the plan's additional

scope lists, such as feedwater pumps, condensate booster pumps, and heater drain valves were not in the scope of the project when he arrived in April or May of 2001, and he did not realize they had been previously identified. ██████ stated that as the engineering team analyzed the project and brought in vendors like Sargent and Lundy to perform scope analyses, issues such as the feedwater and condensate pumps were added to the EPU project scope by late 2002. ██████ while looking at said documents, then stated “well, I guess they weren’t added to the scope but were added back to the scope. I was unaware they had been previously identified. That is odd.”

██████ said it appeared from the documents that additional risk and scope items were identified subsequent to the 1999 conceptualization and presented to BFN while finalizing the EPU proposal. Someone apparently decided the additional scope and risks were not necessary or were otherwise removed from the project estimates prior to the start of the project, but that as the engineering team and the contractors assisting in EPU performed their work, they re-identified those items as necessary to successfully achieving EPU.

████████████████████ Response

████████████████████ was cooperative during the investigation and provided the OIG ample time to question him about this matter. In a series of interviews in which he was afforded the opportunity to review various documents and statements with Special Agents of the OIG, ████████████████████ stated as follows:

1. ████████████████████ did not recall ever seeing the draft letters and documents prepared by ████████████████████ but did recall being presented with some of the issues memorialized in them. However, ████████████████████ did not recall ever being presented Mr. Keeners’ August 2001 letter or being confronted with any of the issues in that particular letter by anyone on his (then) staff.
2. ████████████████████ had never seen the February 2001 EPU Project Plan presentation, but stated he was aware of the \$21 million cost difference between the ELTR and CPPU methodologies for attempting implementation of the EPU.
3. When ████████████████████ came onto the EPU project as the BFN Site Vice President (around February or March 2001), there were some people on his staff that questioned the targeted modifications, scope, and risk items, and there were arguments and discussions about those issues on different sides among the staff. ████████████████████ did disagree sometimes with members of his team.

- a. [REDACTED] was given the project with a specific scope, cost, and methodology, and his challenge was to figure out how to make the project work the way it was given to him by his superiors: to find a way to get his team to “make this thing work.”
 - b. [REDACTED] job was not to shift gears at the first sign of things getting tough, but to make sure they had “run this thing to the ground” before giving up.
4. GE representatives thought the CPPU was a manageable process, but apparently one of his nuclear engineers (responding to the various draft letters and documents prepared by Mr. Jones and Mr. Keener) disagreed. However, no one on [REDACTED] team ever showed him how the CPPU was not manageable, and no one ever came to him and told him the CPPU or anything else GE representatives did or proposed was unsafe or a threat to plant safety.
- a. At the same time, no one on his team ever demonstrated to him why BFN should give up a \$21 million savings option and quit to start a different methodology after only one year of trying CPPU.
 - b. The bottom line is that CPPU was what GE proposed to TVA for BFN. TVA accepted that proposal and contracted with GE, and it “did not work out.” GE could not get CPPU licensed by the NRC, and GE was under the same problem as BFN--changing regulations and developing operation problems they did not envision.
5. [REDACTED] stated (similarly to [REDACTED] and [REDACTED] that all changes to scope and modifications and all capital expenditures and budgets were reviewed and approved by the BFN Change Control Board and the Project Review Committee at TVA Corporate in Chattanooga, and the signed documents representing those approvals should be available.
6. [REDACTED] does not believe that delays associated with EPU have much or anything to do with CPPU or ELTR methodologies. Rather, issues associated with CAP and steam dryer analysis are the two main issues that have delayed completion of licensing EPU.
7. [REDACTED] pointed out that, while some on the BFN EPU project team may be pointing the finger at him as a managerial cause of the EPU not having been achieved, the BFN EPU team has been in place since the project’s inception and the EPU has not been achieved, while he was in place for a comparatively shorter period of time. [REDACTED] questioned why, if he was the problem, the team was not able to then be successful after he ([REDACTED] moved on from BFN.

8. According to [REDACTED], it is fair to say that some of the reason for the time delay in the EPU project is that TVA came into the project with a lot of presumptions which did not have NRC approval, but this is part of any major project. His position was that it is not feasible to wait on pre-approval for everything if you want to do parallel work.

[REDACTED] Response

[REDACTED] was cooperative during the investigation and provided the OIG ample time to interview him about this matter. In a series of interviews in which he was afforded the opportunity to review various documents and statements with Special Agents of the OIG, [REDACTED] stated as follows:

1. [REDACTED] was not involved in the drafting of the June 26, 2001, or the August 2001 letters. He was assigned to a special project in May 2001 working directly for the TVA Board. He was transitioning during late May and the early part of June 2001 into this new assignment and turned over his Nuclear Power Group Engineering and Technical Services responsibilities to [REDACTED] as part of this transition. [REDACTED] was not involved in the meeting or correspondence (other than possible "cc" copying through a distribution list) which occurred between GE and BFN/TVA during July and August 2001.
2. At the time [REDACTED] transitioned, he did not recall being aware of a need to make changes to the CPPU methodology assumptions and was not involved in EPU project decisions during 2001 after the transition.

[REDACTED] stated that TVA thought they could still license the BFN uprate project, and that in terms of licensing the methodology would have been considered a relatively manageable issue if the project licensing basis was not significantly changed and was still considered a good project.

3. [REDACTED] stated he did not speak to the TVA Board members individually about the EPU project before the April 18, 2001, meeting, nor was he involved in drafting the Board briefing memorandum in support of the proposal.
 - a. [REDACTED] recalled that [REDACTED] and [REDACTED] "really wanted [the] EPU project." [REDACTED] BFN Site Vice President at the time, reported to [REDACTED] at the time. The project started at BFN. [REDACTED] was the Director of Nuclear Engineering under Mr. Bailey.
 - b. [REDACTED] was not aware nor had he ever heard that [REDACTED] specifically told [REDACTED] to make the EPU cost estimate \$99 million. [REDACTED] stated that "[Mr. [REDACTED] was known to do things to get things done and could have done that," but if [REDACTED] did such a thing for the EPU it may have been based

on some sort of market analysis (i.e., this is the price we need to meet to be cost effective against the market).

- c. ██████ recalled that getting EPU engineering documents from ██████ group on Units 2 and 3 was sometimes like “pulling teeth.” ██████ had to specifically ask for them.
4. While BFN developed the project at the site level, they were having trouble negotiating the GE contract cost, so ██████ got involved in the direct negotiations on pricing for the EPU on Units 2 and 3. After the role of GE and GE’s pricing was established, most (but not all) of the engineering work went through ██████ and his team before it got to ██████, and ██████ role was to sponsor the project through. After he was reassigned to the special project reporting directly to the Board in 2001, ██████ did not track the EPU project closely.

The \$21 million decrease in GE’s cost that occurred between December 2000 and February 2001 was a result of the direct negotiations in which ██████ was involved. GE, initially, was trying to negotiate “market-based pricing,” in which they did not offer a firm price but estimated what the value of their work was. Through negotiating, ██████ got the price down.

- a. ██████ did not lead all the negotiations. Negotiations had been going on for a while before he became involved. Mr. Keener and ██████ may have led the negotiations – ██████ does not know for sure. At some point, ██████ decided to play “hard ball” and essentially said if GE cannot do it for “that price,” then “we cannot do it.” TVA and GE reached an impasse, so they brought ██████ in to try and negotiate the price down. ██████ was involved in negotiations with GE for about 6 weeks from around December 2000 or January 2001 through maybe the second week of February 2001 (██████ was not sure of the dates due to the passage of time). ██████ went through the details of the contract and backed GE down from some of their market-based cost requests. For example, GE was asking for “z” amount of money to perform “x” and ██████ would say, “It only costs you ‘y’ to perform ‘x’, so why are you trying to charge us ‘z’?” Through this process, he successfully negotiated GE’s price down.

- b. What is in the contracts with GE is what ██████ presumed was the basis of the EPU project. ██████ thought the starting point was methods approved by the NRC, and that GE was making improvements to those NRC approved methods. Every discussion ██████ had with GE involved the CPPU methodology ██████ was not involved in any discussions with GE that did not involve the CPPU. ██████ believed the CPPU was NRC approved.
- c. ██████ stated that the ELTR 1 and ELTR 2 were the CPPU, which was NRC approved, that the improvements GE was working on were represented in the ELTR supplements, and that he thought he was working in TVA's interest by having a provision added which required GE be held to the standard of the original ELTRs at no additional cost if there were NRC hurdles to GE's supplement improvements. ██████ went to the TVA Board under the assumption the CPPU was NRC approved. At the time, ██████ could not have elucidated what was in the ELTR or the CPPU – he is not a BWR (Boiling Water Reactor) guy.
- ██████ understood that the CPPU was the starting point and that GE was using what they had done before at other plants and had approval for – ELTR 1 and ELTR 2 – and that GE had developed improvements to the ELTR which had they recently provided to the NRC via supplements to the ELTR. The ELTR is CPPU.
5. Mr. Bailey asserted that these issues in the investigation are more transparent than the OIG appears to think.

████████ Response

████████ did not provide the OIG with a detailed statement but did make the following comments:

1. In terms of the EPU project scope, it was like “chasing a ghost.” Nailing down the scope of the project in terms of scope details and costs was difficult. It was a moving target, and it was difficult to tell what was going on. As with most projects that GE is involved in, when GE came in and made their proposal, it was “outlandish”--the price tag was absolutely outrageous. ██████ and ██████ thought the original GE numbers were ridiculous as well, and ██████ worked with GE to get the numbers down.
2. ██████ perspective was to get what they needed in the proposal for operations and not to skimp. GE's proposal was way too high, and he was concerned that as they tended to do in the past, they would come in with an outlandish price and then do very little work and be very difficult to work with.

3. ██████ stated he does not recall insisting that the feedwater heaters needed to be replaced as part of the EPU. It was a long time ago; however, he stated he recalls the heaters were in serious need of replacing and could have become a safety issue if not addressed quickly, and that it “sounded like him” to insist it be done with the EPU.

██████ Response

The OIG made contact with ██████ during this investigation. He advised that he has been retired for six or seven years and has not been in the nuclear industry since. He further advised that he has no information for the OIG and declined to provide an interview, as the BFN EPU project was so long ago that he “does not remember what [he] may or may not have said to the [TVA] Board about the project.” Prior to terminating contact with the OIG, ██████ did mention that the uprate originally was going to be a 5-percent uprate but that GE or someone else (he did not recall) mentioned the possibility of a 15-percent uprate. ██████ did not recall who brought up what, what promises were made, or by whom they were made.

██████ Response

The OIG did not contact ██████ during the course of this investigation due to a potential conflict with another matter.

GE's Response

The OIG interviewed several GE executives who were involved in the EPU project. GE also provided copious documentary evidence in response to subpoenas. According to GE, the cost of the BFN EPU was reduced specifically because of the use of CPPU. TVA required a specific timetable because TVA knew it was switching fuels, and TVA thought they could get the EPU license first and then do the modifications and switch fuels.

GE asserts the purpose of switching from utilizing ELTR as the methodology for EPU to the CPPU methodology was to decrease GE's cost to TVA. The negotiations for the GE contract were headed by ██████ on behalf of TVA. TVA wanted a faster means of achieving the EPU than ELTR was capable of providing and also wanted to greatly lower the cost. TVA knew it was going to switch from GE fuel to Areva fuel and wanted to push the EPU licensing through before the fuel switch occurred. As a result, their timeline milestone for EPU licensure was, according to GE, early 2002. The CPPU methodology offered a streamlined process that was less expensive. GE confirmed that, as stated earlier in this report, they

proposed that if an EPU used the constant pressure approach, it should be relieved or exempt from performing the large transient tests (e.g., MSIV closure and GLR tests) which are otherwise required under ELTR (where the pressure is assumed to increase).

GE further confirmed, as stated earlier in this report, that in support of this proposed generic exemption, GE provided a generic justification for not performing these tests and concluded they are not needed to demonstrate the safety of plants implementing a CPPU. GE stated that eliminating the transient tests and data collection and using generic data, among other things, decreased GE's cost, which they could pass on to TVA. Thus, the CPPU met both of TVA's needs to get the EPU at BFN licensed quickly and cheaply (relative to GE's initial proposal utilizing ELTR) before they switched to the new fuel. GE further stated that in addition to wanting to get EPU licensure quickly before the fuel switch, TVA thought it would be advantageous to make the fuel switch at the same time as achieving EPU, which would, among other things, reduce the number of needed outages. Thus, switching from ELTR to CPPU cut GE's and BFN's scope of work for the EPU project--less testing, less data collection, fewer outages, and overall less work.

GE had never performed an EPU using only CPPU. GE had utilized CPPU before at Brunswick and Clinton Nuclear Plants; however, those EPUs were hybrid approaches which utilized aspects of both ELTR and CPPU. GE admitted, both during interviews with the OIG and in written correspondence to TVA in 2001, that it pushed CPPU on its end because it had promised the NRC it would pursue future EPUs with CPPU because that methodology lessened the NRC's workload in reviewing EPU licenses and modifications, and the NRC was interested in reducing their workload.

There is also some possibility, though GE did not admit this to the OIG, that a successful CPPU program would be far more profitable for GE than the ELTR program. However, GE's current statements and statements in documents from 2001 also make clear that GE initially proposed the ELTR for the BFN EPU, not the CPPU, and that:

1. TVA executives knew the CPPU was a work in progress;
2. TVA executives knew that CPPU was an aggressive approach; but
3. TVA chose CPPU because TVA needed an aggressive, streamlined approach to get a fast and cheap licensure for EPU before the fuel switch.

GE did receive the aforementioned June 26, 2001, letter from BFN (See Appendix B). GE denied receiving Mr. Keener's August 2001 letter which the BFN EPU team alleges that ██████████ refused to allow to be transmitted. GE responded to the June 26, 2001, letter via written responses on July 5 and July 13, 2001. The July 13 letter from GE to TVA (the only letter which the OIG could verify was received by TVA) states, among other things, that:

The GE proposal for TVA EPU was based on utilizing the streamlined and reduced work scope defined in the CPPU LTR approach. This streamlined CPPU LTR approach yielded productivity savings and associated pricing reductions. . . . As you are aware, GE had previously proposed TVA EPU work based on the ELTRs, at significantly higher prices due to the additional work effort associated with the ELTR approach. GE's work would increase by approximately 20% if the ELTR approach were used in lieu of the currently contracted CPPU LTR.

GE does not concur with the Reference 1 letter, but is prepared to implement TVA's decision to perform the additional evaluations per the ELTR process upon TVA's issuance of a contract amendment that funds and authorizes additional work.

As mentioned above, GE responded to the BFN June 26, 2001, letter via the stated July 2001 letters as well as a series of written correspondence and meetings with BFN and TVA executives. According to GE, after the July 2001 meetings, BFN elected to continue with the CPPU and there was no resistance from BFN regarding using the CPPU methodology; they continued through August of 2002 with CPPU.

Former TVA Board Members' Responses

When the EPU was approved, TVA had a two-member Board--Skila S. Harris and Glenn R. McCullough.

In an initial interview with Ms. Harris, she advised the OIG that the Board members received multiple briefings regarding the EPU proposal over time. TVA Board meetings are the culmination of a process of verbal briefings and briefing papers provided for a period of time prior to the formal Board hearing at which a brief review of proposed projects are made and approval is voted upon.

Ms. Harris stated the March 12, 2001, memorandum attached to the April 18, 2001, Board meeting minutes is insignificant because they did so many things (e.g., the briefings and briefing papers) before the actual meeting to understand the project and make a decision. Ms. Harris advised that the OIG needed to review all of the briefing papers presented to the TVA Board leading up to the Board meeting at which the EPU project was approved (the April 18, 2001, meeting).

Between March 6 and March 22, 2011, the OIG contacted numerous individuals in TVA--the Nuclear Projects Management group, TVA Management Services, the TVA Librarian, the Records group, as well as the EPU management team, [REDACTED] and [REDACTED] in an attempt to locate any additional EPU briefing papers. The only document found by any of those groups and individuals is the March 12, 2001, briefing memorandum. After searching her personal records, Ms. Harris advised the OIG that she could not locate any other briefing materials related to the EPU project to refresh her memory.

On March 25, 2011, the OIG made contact with [REDACTED], TVA's liaison to the Board. Between March 25 and March 31, 2011, [REDACTED] and other individuals at TVA's Office of the General Counsel (OGC) conducted a search for EPU briefing papers to the Board. On March 31, 2011, [REDACTED] and OGC advised the OIG that no other briefing papers could be located related to the BFN EPU other than the March 12, 2001, memorandum.

The OIG conducted further interviews of Ms. Harris and Mr. McCullough. Ms. Harris stated it is her impression (not her direct recollection) that the decision to restart Unit 1 at BFN and the EPU project were not on parallel tracks, but they were independent decisions. The decision to restart Unit 1 was the most significant decision. [REDACTED] came to the Board and said (essentially, not verbatim) "while we're at it (i.e., the Unit 1 restart), we can do a power uprate." Ms. Harris felt the EPU was the "weaker sister," in that it was relatively not much money and not controversial, they were just "fine-tuning the reactor to increase power."

Ms. Harris stated that at some point she knew the process with GE would have some complications--she does not recall what--and she did know that TVA was working with GE to get the costs down. She could not recall if she gained this knowledge before or after her vote to approve the EPU project. Ms. Harris did state that if she had seen or been presented with another cost estimate, such as the \$117-\$128 million estimate in the February 2001 EPU Project Plan, she would remember that. She only recalls being advised of the roughly \$98-\$102 million range with a \$99 million estimate.

Ms. Harris advised the OIG that [REDACTED] was the main proponent of the EPU. Ms. Harris stated that it should be kept in mind that investigations focus on one thing, drilling down on details, but it was “not like that at the time.” There were a lot of issues and decisions to make, and the Unit 1 restart was the biggest concern, whereas the EPU was a secondary concern. Ms. Harris reiterated that the restart was a large scale, billion dollar project, whereas EPU was modifying and fine-tuning reactors to get increased power. What seems clear now may not have been so clear then. Ms. Harris stated, however, that it was important for members of the Board to be able to trust the information provided to them by TVA executives and that there is transparency in the information given to the Board.

Mr. McCullough advised the OIG that the EPU approval decision was made at about the same time as the Unit 1 restart, which was a roughly \$1.8 billion, 60-month project. He recalled being told, generally, that TVA and GE would work together on a power uprate that would generate about 120 additional Mwh each on Unit 2 and Unit 3, and there were no major risks. He did not recall receiving any specific briefings about the details of the project from any TVA executives. He recalls there was a briefing packet for the Board and that essentially BFN had GE-designed reactors that TVA wanted to uprate. Mr. McCullough reiterated that all he recalled was the information in the Board packet. He did recall that he was not advised of any additional risk or costs associated with the project other than what the Board approved at the meeting in April 2001.

Mr. McCullough was told at some point, maybe informally (he did not recall), that BFN would not meet the initial timetable for the uprate. His focus was the Unit 1 restart, which recovering at an 8-percent uprate was a good deal for the \$1.8 billion. Mr. McCullough was told there was no great risk with the Unit 2 and Unit 3 EPU project, they would get 120 Mwh per unit in additional power output at a fraction of the cost of building a new unit, and that “GE could do it.”

Mr. McCullough advised the OIG he was never told that the methodology to be used for the EPU was not approved by the NRC nor was he ever told that any of TVA’s nuclear engineers had any concerns with the CPPU methodology or wanted to cease the CPPU methodology early into the start of the project. Mr. McCullough was never told that a non-NRC approved methodology was being used to reduce costs for the EPU project. Mr. McCullough made it clear to the OIG that he did not recall being told a lot of detail about specifics regarding modifications and engineering work. He was essentially told that TVA would be working with the manufacturer of BFN’s BWRs (GE) to modify the reactors to produce additional power output.

Mr. McCullough further advised the OIG that in approving the EPU project, and in his overall role on the Board in approving projects, he had four minimum general questions he always wanted answered: (1) What does the project accomplish? (2) Can we properly manage the risk? (3) What is the cost of the project? (4) What is the timetable for the project? When Mr. McCullough understood these aspects of a project, then he was prepared to make a decision.

Mr. McCullough stated that, in hindsight, if he had been told of the additional identified costs and potential risks in the EPU project and that the GE methodology being used was going to be the unapproved CPPU methodology instead of the approved ELTR methodology, such different information would not definitively have caused him to disapprove the project--he may have approved the project nonetheless--but knowing that information would have made him require more due diligence before approving the project. Mr. McCullough would have asked [REDACTED] or [REDACTED], former President and COO of TVA, for more specific justification, most particularly regarding the use of a process that was not approved by the NRC. A 20-percent higher cost and use of an experimental or non-approved methodology would have required more information for Mr. McCullough to be comfortable enough in answering his four basic questions to approve the project, particularly in knowing how TVA would manage the risk associated with using an unapproved method.

NRC Rejects CPPU for BFN

The CPPU LTR Revision 2 was eventually approved by the NRC in early 2003. However, after TVA switched fuel vendors during the blended enriched uranium fuel project, the NRC rejected CPPU for BFN stating that BFN could not utilize GE's CPPU methodology using non-GE fuel.

According to BFN, TVA did question GE about BFN being able to use a different vendor's fuel with the CPPU methodology before the fuel switch was made. According to all relevant TVA personnel interviewed by the OIG, GE was "emphatic" that using a different vendor's fuel was no problem and "continually assured" BFN that a change in fuel type/vendor would not inhibit the NRC's approval of BFN's use of the CPPU methodology, and GE argued this point with the NRC on numerous occasions.

However, in August 2002, the NRC outright rejected the CPPU methodology with the use of non-GE fuel and issued a letter restricting BFN from utilizing CPPU with non-GE fuel. As a result, BFN then had to "reset the clock" in late 2002 and early 2003 on their approach to EPU as it shifted to the approved ELTR methodology and to Unit 1, while GE continued to argue with the NRC that the NRC's concerns over the CPPU methodology were groundless.

To transition to the ELTR methodology, BFN had to complete a new application for EPU licensure, which caused them to have to redo, throughout 2003 and some of 2004, much of the original testing, analysis, and other work done in 2001 and 2002. This cost a significant amount of time, money, and resources. Further, this shift was done as quickly as possible to mitigate lost time, but the amended 2004 EPU licensure application based on the ELTR was incomplete and thus not approved by the NRC.

For example, during an interview with one of its former BFN EPU project managers, OIG special agents reviewed a document with the NRC titled "Browns Ferry, Unit 1, Ltr, Re: Results of Acceptance Review for EPU," dated November 18, 2004. A portion of the letter reads as follows.

The purpose of this letter is to provide the results of the NRC staff's acceptance review of the EPU application for BFN Unit 1. The acceptance review determines whether or not there is sufficient detail to allow the NRC staff to proceed with its detailed technical review.

* * *

The NRC staff has reviewed your request and concluded that it does not provide technical information in sufficient detail to enable the staff to make an independent assessment regarding the acceptability of the proposed amendment in terms of regulatory requirements and the protection of public health and safety. Specific examples of the areas that require additional information to complete the application are included in the enclosure.

Based on the examples provided in the enclosure, the NRC staff does not consider your application to be complete and requests that TVA revise the EPU submittal to address the concerns contained in the enclosure.

* * *

In general, several areas are identified as being bounded by analyses performed as part of the EPU LTR (ELTR-1 and ELTR-2) assessments. However, the application does not provide sufficient information to allow the NRC staff to determine the applicability of the ELTR-1 and ELTR-2 analyses to BFN, Unit 1. Specifically, information which relates the proposed EPU operation to the assumptions, evaluations, reviews, and assessments used in the ELTR analyses were not provided.

OIG special agents also reviewed a document with the NRC titled "Browns Ferry, Units 2 & 3, Ltr, Re: Results of Acceptance Review for EPU," dated November 18, 2004. A portion of the letter reads as follows:

TVA has referred exclusively to ELTR-1 and ELTR-2 as the applicable licensing basis for BFN Units 2 and 3. Since the ELTRs do not provide the plant-specific licensing and design criteria, provide a revised enclosure to reflect the appropriate plant-specific licensing and design criteria.

According to GE, the NRC had serious problems with BFN utilizing GE's CPPU and then switching to non-GE fuel because the analyses for EPU would be done by GE on GE fuel specifications. GE stated it was TVA, not GE that had not been concerned about the issue because TVA had planned on getting the EPU license prior to switching fuel. The NRC put an end to BFN's use of CPPU for Units 2 and 3 since BFN was switching to Areva fuel, as the NRC determined that, regardless of when the EPU license was issued, all of the GE data used to achieve the EPU would be void as soon as BFN stopped using GE fuel. However, Unit 1 was going to continue to use GE fuel, which is why the EPU project control switched to Unit 1 instead of Units 2 and 3. In addition to this concern, the NRC also had a "mixed core" concern--they were not comfortable with a nuclear plant operating with two different types of fuel at one plant.

In either case, the BFN EPU project team, as a whole, reiterated in several interviews and correspondence with OIG special agents that [REDACTED] during the 2001 through 2003 time period:

1. Blocked important challenges that [REDACTED], [REDACTED], [REDACTED] and [REDACTED] proposed to significantly calibrate GE and the direction of the project;

2. Later drove the EPU project into what became a “long, tedious, expensive and unproductive effort with an alternate analysis vendor to GE”; and
3. Took “shortcuts,”³ possibly for short-term “milestone” gains related to compensation, that still drive the issues that are obstacles for BFN achieving the EPU.

FINDING 2 -

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Potential Adverse Flow Effects and Acoustic Frequency Loading

First, potential adverse flow effects and acoustic frequency loading developed as issues during operation at EPU conditions by the first nuclear plants to try EPU. At power uprate conditions, nuclear power reactors began to experience:

1. Significant increases in steam flow velocities;
2. Higher main streamline flow passes over branch lines;
3. Creation of acoustic resonance in the streamlines; and
4. Acoustic resonance which can create pressure waves that strike the steam dryers in BWRs with sufficient force to cause the stress in the steam dryer to exceed the material fatigue limits.

³ For example, there are currently three areas still at issue with BFN achieving EPU--the steam dryers, CAP, and Appendix R compliance (fire-related issues). There had been a design change notice (DCN) created to put in vessel monitors in the steam dryers in Unit 1 during the restart effort. [REDACTED] canceled the DCN because it would take too much time and “they were in a hurry.” If they had implemented the DCN, it would have saved time and money on the back-end because the steam dryers eventually became a highly significant issue with EPU and the type of data those monitors would have collected had to be obtained later anyway. Further, the CAP was too close to the NRC allowable margins because Appendix R required the pool water temperature for fire suppression to be in the correct range. Unit 1 did not have enough residual heat removal pumps, but even though BFN had obtained the technical details, [REDACTED] would not conduct the study and implement the modifications to install the additional pumps, which later would have helped the CAP issue.

Acoustic resonance/acoustic frequency loading was not fully understood by engineers or nuclear scientists at the time. Serious damage involving steam dryers and a series of shutdowns and scrams at the first few plants that attempted EPU resulted in new scientific learning, a major increase in scrutiny by the NRC in EPU applications and modifications, and caused some plants to have to purchase new steam dryers. The NRC's new scrutiny slowed BFN's EPU efforts; however, TVA management's reluctance to purchase new steam dryers and their prolonged and continually unsuccessful attempts to modify them after complete failures at other plants, more likely than not extended the cost and time of the BFN project.⁴

It is important to note that the steam dryer is a non-safety-related component that removes moisture from the steam before it passes to the steam turbine. Drier steam results in increased power production, and reduced moisture carryover minimizes the opportunities for component corrosion. EPUs increase the amount of steam flowing from the reactor to the steam turbine, resulting in higher flow velocities and potentially leading to flow-induced vibration of components in the flow path. Vibration from acoustic flow can result in stresses high enough to initiate high-cycle fatigue cracking. Nevertheless, plants that have performed EPU uprates since Quad Cities nuclear plant have either modified or replaced the steam dryer to provide additional structural capacity and margin.⁵

Quad Cities and Dresden Plants: 2002-2004

Exelon achieved two of the first EPUs at their Dresden and Quad Cities Nuclear Plants in Illinois. Problems were experienced thereafter. In June 2002, approximately 3 months following implementation of a 17.8 percent EPU, Quad Cities Unit 2 experienced an increase in the moisture content of the steam flowing to the turbine. In July 2002, Exelon shut down Quad Cities Unit 2 for inspection and identified cracks in the steam dryer. Exelon repaired the steam dryer and returned the unit to power operation at the EPU power level.

⁴ The steam dryer issue has lingered for years. If a plant attempting EPU purchases new steam dryers manufactured to the EPU specifications, the NRC "asks very few" questions. However, if a plant attempts to modify existing steam dryers, the NRC turns the endeavor into a "science project," which takes a lot of work, time, and money. TVA senior management elected to modify the steam dryers instead of purchasing new ones even after steam dryer failures occurred at other plants which had achieved EPU (resulting in those plants having to purchase new steam dryers). This went on from 2004 until 2010 (see Appendix G).

⁵ It should be noted that steam dryer replacement represents the longest and most costly option, requiring two outages to implement: the first for instrument installation and the second for dryer installation. However, replacement provides the greatest certainty in operation and regulatory approval and can be considered an investment in long-term operation during the license renewal process.

Approximately ten months following the restart of Quad Cities Unit 2 from the outage to repair the steam dryer, the plant experienced a similar increase in the moisture content of the steam. Exelon shut down the plant for inspection of the steam dryer and identified cracks in several locations of the steam dryer. On November 12, 2003, Quad Cities Unit 1 was shut down to perform inspections and repairs of the steam dryer. The unit had been operating at a reduced power level since November 3, 2003, due to indications of higher-than-normal moisture carryover in the reactor steam.

On November 13, 2003, the steam dryer was found damaged during inspections following reactor disassembly. The damage occurred in the upper dryer hood cover plate which is a half-inch thick. The cover plate had cracks approximately 51 inches in total length and a 6-inch by 9-inch portion of the plate broke off from the steam dryer. Exelon conducted extensive inspections in an effort to locate the lost steam dryer piece(s), but the piece(s) were not recovered. Repairs and modifications, similar to those completed on the Quad Cities Unit 2 steam dryer earlier in 2003, were also completed on Unit 1.

During the November 2003 Quad Cities Unit 1 outage, Exelon discovered that the pilot vent line on a main steam line electromatic relief valve was sheared off from the pilot assembly and the solenoid actuator for the valve was significantly damaged. Flow-induced vibration on the main steam line during EPU operating conditions contributed to this damage.

During the fall 2003 refueling outage at Dresden Unit 2, Exelon found cracking on the steam dryer, but it was not through-wall. There were no indications of higher-than-expected moisture carryover in the reactor steam at Dresden Unit 2 during the previous operating cycle. Repairs and modifications, similar to those performed on the dryers at Quad Cities Units 1 and 2, were completed on the steam dryer at Dresden Unit 2 during this refueling outage.

Additionally, Exelon found three holes in a feedwater sparger and an isokinetic feedwater sampling probe in the sparger at Dresden Unit 2. Exelon believed the probe apparently caused the damage to the sparger. Exelon determined the probe failed due to mechanical, high-cycle fatigue induced by flow vibrations during the previous operating cycle. A feedwater sampling probe also failed at Dresden Unit 3 following EPU operation. This probe was never found.

On February 24, 2004, Quad Cities Unit 2 was shut down for a scheduled refueling outage and for inspections of the steam dryer. After approximately six months of operation at EPU conditions, Exelon identified several new cracks on the steam dryer at Quad Cities Unit 2, including cracking on areas of the steam dryer that were modified to address previous problems identified with the steam dryer. Exelon repaired the steam dryer and developed a plan to attempt to identify the mechanism that had been causing unacceptable steam dryer loads and steam dryer cracking. On March 28, 2004, Exelon returned Quad Cities Unit 2 to operation at the pre-EPU power level and held the unit at this power level (except to conduct testing at EPU conditions) for brief periods of time to establish the steam dryer loads with respect to flow rates and to identify any operating limitations until the results of the tests at Quad Cities Unit 2 were evaluated.

Response to Steam Dryer Failures: 2005-2009

In response to those failures of the original steam dryers at Quad Cities Units 1 and 2 during EPU operation, Exelon installed new steam dryers with an improved design in those units in May 2005. The Quad Cities Unit 2 steam dryer included pressure sensors, strain gauges, and accelerometers to monitor the loads on the steam dryer during restart to EPU conditions. The main steam lines on both units were also instrumented to monitor loads during power ascension to EPU conditions. Following the return to EPU operation in mid-2005, Exelon discovered significant unexpected degradation of the actuators for several electromatic relief valves (ERVs) in the main steam lines at Quad Cities Units 1 and 2 in late December 2005 and early January 2006. To reduce the acoustic-generated pressure fluctuations and vibrations in the main steam lines, Exelon performed modifications by installing acoustic side branches (ASBs) in the inlet lines of the ERVs and the main steam safety valves during outages in the spring 2006. BFN later conducted evaluations of ASBs and determined that, based on the geometric design and other factors, ASB will not solve acoustic loading issues at BFN.

Following the modifications, Exelon returned the Quad Cities units to EPU operation. The original steam dryers in Dresden Units 2 and 3 were similar to the original Quad Cities steam dryers, but they were subsequently modified to increase their structural capability. Exelon operated the Dresden units at EPU conditions for several years without significant damage. However, after the discovery of steam dryer damage at Dresden in 2005 and 2006, they initiated plans to replace the steam dryers in the Dresden units and replaced the Dresden Unit 3 steam dryer during the November 2006 refueling outage. They also replaced the Dresden Unit 2 steam dryer during the fall 2007 refueling outage.

While the steam dryer does not perform a safety function, it must maintain its structural integrity during normal operation and transient events. The Quad Cities experience prompted the NRC to require detailed structural analysis prior to approving an EPU, and the industry's steam dryer repair experience began to indicate there is little margin available to accommodate the increased EPU loads and to bind the analytical uncertainty. Demonstrating that existing steam dryers are structurally sound for EPU operation therefore became very difficult.⁶

Then in 2006, after its detailed review of the Vermont Yankee Plant CLTR EPU license amendment request, the NRC staff determined that Vermont Yankee's analysis of potential adverse flow effects for EPU operation was acceptable, with specific license conditions and a regulatory commitment for monitoring plant instrumentation during power ascension. Following issuance of the EPU license amendment in March 2006, Vermont Yankee has been operating at EPU conditions since May 4, 2006, three years after its initial application. During 2006-2008, the NRC EPU project manager at BFN encouraged BFN EPU staff to do what Vermont Yankee was doing. According to BFN EPU staff, they tried to copy Vermont Yankee in matters involving CAP (discussed in the next section) and steam dryers.

To address these acoustic frequency issues from 2008 to the present, BWR EPU applicants have provided a steam dryer analysis to demonstrate the structural integrity of the steam dryers at the uprated power level. The NRC did not proffer permanent, detailed written guidelines for evaluations of EPU steam dryers until 2008.⁷ However, the challenge of providing an acceptable steam dryer analysis delayed the EPU review for Hope Creek Plant (which was finally approved in 2008) and continues to delay the EPU reviews for BFN Units 1, 2, and 3. According to the NRC, the reviews for BFN Units 1, 2, and 3 were delayed in 2008-2009 because TVA introduced several new refinements to the analytical methods which had not been used in previous EPU applications (e.g., noise subtraction methodology, sub-modeling techniques, and crediting perforated plate damping).

⁶ The NRC guidance demands (1) a detailed data collection and evaluation effort, which includes obtaining plant specific operating data which typically requires instrumentation installation during a plant shutdown, then (2) data collection and analyses for about six months after which the plant operator decides how to proceed--no action required, modify the existing steam dryer, replace the steam dryer, or reduce the steam load to the dryer.

⁷ Until that time, steam dryer evaluations were done by the NRC on a sort of ad hoc basis, plant by plant. This made dryer modifications extremely difficult for nuclear plants during the 2004 through 2008 time period.

The delay at BFN also stemmed from the NRC staff's identification of an issue with BFN's acoustic circuit model with respect to under-prediction of acoustic frequency loads on the dryer within a specific frequency range. BFN submitted supplemental information to address these issues on March 11, 2009. The NRC staff reviewed this information during 2009 to complete its safety evaluation for Unit 1. The Unit 2 review was then suspended by the NRC pending BFN's development of steam dryer modifications needed to address a signal filter issue in the relief valve resonance frequency range. The Unit 3 review was suspended by the NRC because strain gauge failures at BFN resulted in a lack of data needed for the steam dryer analysis.

The Use of CAP in Managing Margins

The evolution of the issue of CAP (formerly referred to as containment over pressure) may have had a moderate to significant impact on the length and cost of the BFN EPU project and has heretofore been outside of TVA's control.

EPU result in an increase in the temperature of the suppression pool water in BWRs (and in sump water in pressurized water reactors) during certain postulated accident scenarios and/or abnormal events. This can have an adverse impact on the performance of the ECCS pumps taking suction from those water sources. Subsequent to the identification of acoustic frequency issues, some plants, including BFN, proposed use of CAP to ensure acceptable performance of the ECCS pumps. The NRC concurred with this position, and BFN spent time and effort developing acceptable CAP models.

However, the ACRS did not concur with the idea of using CAP to avert certain emergency scenarios, and this disagreement between the ACRS and NRC unfolded over time. In late 2006, the NRC advised BFN to refrain from pushing their position on the acceptability of using CAP with the ACRS until the NRC's disagreement with the ACRS was resolved. The NRC maintained their position on CAP for EPU and non-EPU conditions for over one year, but was unable to convince the ACRS. In 2008, the NRC then requested that BFN also engage the ACRS on the CAP issue. This caused significant lost time while BFN halted its CAP efforts and tried to convince the ACRS of their position. They were unsuccessful. TVA has since decided to attempt to eliminate the use of CAP in the EPU plan.

At the time of the drafting of this report, ██████████ group (Nuclear Generation, Development & Construction) now owns the EPU project, and it has been broken down into two separate projects which are funded separately: (1) the margin maintenance project, which will modify Unit 3 to make it like Units 1 and 2 (commonality of design of the units); and (2) the uprate of the primary side, which is addressing the two outstanding NRC licensing issues (CAP and steam dryer acoustic loading). They are going to build new steam dryers (RFPs are outstanding) and are working to get CAP to "0" to make the ACRS point moot. In terms of the

financials, they are only spending money on licensing and engineering and are not going to fabricate new steam dryers until they get licensed.

Waste/Lost Profits and Lost Opportunity Costs

Two types of costs have been identified in the EPU project: (1) funds that have been spent in pursuit of the EPU and (2) lost opportunity costs (i.e., lost revenue) that TVA could have gained had BFN been operating at EPU consistent with the projected timelines.

Funds Already Spent in Pursuit of the EPU

1. Project ID 107007: \$97 million expended on direct EPU and other related costs.
2. Project IDs 103010 and 107428: \$193 million. These projects make up the mixed margin modifications. Both projects are substantially, but not solely, related to EPU. Both contain a combination of costs that are specific to the EPU and costs that, even though they are incurred under EPU, would have to have been implemented years later even if there had never been an EPU due to the wear and tear that occurred over the many years that have passed since the EPU effort began. Project ID 107428 is more specific to the Unit 2 outage in 2007, and these costs were capitalized or expensed at that time, while the Project ID 103010 account contains modifications that have not yet been closed out.
3. Fuel Costs: \$26.5 million in incremental fuel costs.

The range of EPU expenditures, then, is between \$123.5 and 316.5 million.

Lost Opportunity Costs That TVA Could Have Gained

1. Total for fiscal years (FYs) 2006 through 2010 of \$448 million.
2. If the estimate is calculated for FYs 2007 through 2010, it is \$373 million.

Unit 3 EPU was supposed to be complete in FY 2004 and Unit 2 in FY 2005. Unit 1 was supposed to recover at EPU levels in 2007. The purpose of using the 2007 through 2010 estimate is to give a one-year grace period from the projected estimate and to build in an additional one-year grace period on the presumption that if BFN had achieved EPU on time that it, like Quad Cities and Dresden Plants, would likely have experienced steam dryer and other issues resulting in extended outages to replace steam dryers and address other acoustic frequency and containment over pressure issues.

The lost revenue costs and engineering costs were calculated by the TVA OIG Audit division with assistance from TVA via [REDACTED] (TVA Nuclear Generation and Development Controller). [REDACTED] received data and assistance from a variety of TVA personnel in making the calculations with OIG auditors. Essentially, TVA was purchasing power from other utilities throughout the past decade, and some of those purchases could have been avoided if the EPU at BFN had been completed as planned. The “lost” opportunity was estimated by using the additional Mwh that would have been generated via the EPU and pricing those Mwh at TVA’s average cost of power purchased from other utilities each year. The estimate is reduced by depreciation of the completed EPU and an estimation of marginal operating cost.

Fuel costs and impacts were calculated by [REDACTED], TVA’s Manager of BWR Fuel Engineering, and [REDACTED], TVA’s Manager of Fuel Supply.

The total amount of lost revenues and expenditures, then, is between \$496.5 million and \$764.5 million, depending on what grace periods are allowed for and what mixed margin modifications costs are included.

CONCLUSIONS

The OIG concludes with the following observations regarding the key facts related to the findings in this report:

1. [REDACTED]
[REDACTED]
2. [REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
3. [REDACTED]
[REDACTED]

4. [REDACTED]

5. [REDACTED]

6. [REDACTED]

7. [REDACTED]

8. [REDACTED]

9. [REDACTED]

* * *

[REDACTED] provided a written response (see Appendix H) to draft excerpts from our report. [REDACTED] disagreed with the OIG’s conclusions and provided various clarifying and contextual comments. While [REDACTED] response includes technically accurate assertions, it does not provide any information that requires changes to our report. Some statements in [REDACTED] response confirm the conclusions of the report. For example, [REDACTED] states on page 6 of his response that:

1. The CPPU was a work in progress and the CPPU LTR was not NRC approved when the GE contract was signed;
2. There was some licensing risk associated with this, but that TVA mitigated that risk with a contract clause;

3. It would be a minimum of 9 to 12 months after the contract was signed before the CPPU could receive NRC approval; and
4. TVA relied on numerous GE assurances without being allowed to see their supporting data.

None of those points were made in the Board briefing memorandum nor were they discussed in the oral presentation to the Board. The Board members understood that Nuclear was essentially fine tuning a reactor to produce more power and that the processes were NRC approved. The four issues listed above and articulated in ██████ response were not conveyed to the Board at the time when the Board was considering the proposal. These issues were also not raised to the OIG during ██████ previous two interviews and written interrogatories. ██████ explains this omission in his response by saying the Board briefing memorandum never uses the term “CPPU” and that the terms “GE proprietary methodologies” and “NRC approval” as used in the memorandum are not misleading because both ELTR and CPPU were in fact GE proprietary methodologies; thus the “NRC approved” statement could refer only to ELTR. Though ██████ is technically correct in this reasoning, it is nonetheless misleading. ██████ position appears to be that since the memorandum did not use the term “CPPU,” it was unnecessary to mention licensing status at all. This lack of transparency is what our report has highlighted.

The concern is that the Board was misled about details of the EPU project, which fact is borne out by the impressions the members had at the time they were deliberating approval of funding. The specific method that BFN attempted to use for the EPU was the CPPU - a process that 1) had its own licensing topical report that required NRC approval before it could be licensed, 2) did not have NRC approval when the presentation was made to the Board, and 3) had 9 to 12 months before its earliest estimated NRC approval date, though historical precedents suggest a period of 2 to 3 years before approval could be expected. There was no mention of these open issues in the memorandum or the presentation.

Compounding the transparency issue of withholding these concerns regarding the CPPU process is the subsequent statement in Nuclear’s briefing memorandum that, “TVA has a high degree of confidence that BFN can implement the uprate within the proposed budget. The modifications risk potential is understood and captured within the project amount.” ██████ explains what he thinks this sentence means in his response, and then in footnote 4 on page 12, concludes by saying the following:

“Today we are more comprehensive in the way we evaluate project risk and it would be difficult to make such a statement. Not clear now why we allowed this to stay unless it was a required statement in the memo or we were overconfident that EPU was going to be much easier than we now know it to be.”

The confidence asserted by Nuclear management is one of the primary issues discussed in our report. The Board briefing memorandum uses the terms “NRC approved” and “\$99 million cost estimate,” and then makes the above assertion that TVA is highly confident it can implement the uprate within budget, and the risks are captured within the project, leading the Board to conclude that the EPU project was a low risk, NRC-approved project.

On pages 16 through 17 of his response, ██████████ recommended several changes to the assertions assigned to him in this report. Most of the assertions in the report were taken, verbatim, from the report of his second interview. ██████████ was afforded the opportunity to read the report of his interview statement and make changes, amendments, and additions prior to the release of our report. The quoted versions of ██████████ statements in our report fully incorporate the versions of his statements which he reviewed, amended, and then confirmed. The remaining statements in our report not taken from ██████████ confirmed interview statements were taken verbatim from ██████████ typewritten responses to questions submitted to him by the OIG via electronic and postal mail. Therefore, no action was taken on ██████████ recommended changes to the assertions assigned to him in this report.

This report has been designated "TVA Restricted" in accordance with TVA Business Practice 29, Information Security. Accordingly, it should not be disclosed further without the prior approval of the Inspector General or his designee. In addition, no redacted version of this report should be distributed without notification to the Inspector General of the redactions that have been made.

THE FIRST EPU WAS ACHIEVED BY HATCH IN 1998. IT WAS A 6% UPRATE. THE FOLLOWING REPRESENT THE DOUBLE-DIGIT EPU'S ACHIEVED SUBSEQUENT TO HATCH.

PLANT	EPU %	METHOD	APPLIED FOR LICENSE	RECEIVED LICENSE
Duane Arnold	15.43 %	ELTR	November 2000	November 2001
Dresden Unit 2	17%	ELTR	December 2000	December 2001
Dresden Unit 3	17%	ELTR	December 2000	December 2001
Quad Cities Unit 1	17.8 %	ELTR	December 2000	December 2001
Quad Cities Unit 2	17.8%	ELTR	December 2000	December 2001
Clinton	20%	Primarily ELTR Partial CPPU	June 2001	April 2002
Brunswick Unit 1	15%	ELTR	August 2001	May 2002
Brunswick Unit 2	15%	ELTR	August 2001	May 2002
Vermont Yankee	20%	CPPU	September 2003	March 2006
Ginna	16.8%	Westinghouse	July 2005	July 2006
Susquehanna Unit 1	13 %	CPPU	October 2006	January 2008
Susquehanna Unit 2	13%	CPPU	October 2006	January 2008
Hope Creek	15%	Primarily ELTR Partial CPPU	September 2006	May 2008



Tennessee Valley Authority, Post Office Box 2000, Decatur, Alabama 37000-2000

June 26, 2001

William Grimme
GE Nuclear Energy
General Electric Company
300 Riverhills Business Park
Birmingham, AL 35242

Dear Mr. Grimme:

Throughout the scope development and negotiations on TVA's Browns Ferry Nuclear Plant (BFN) Extended Power Uprate (EPU), GE Nuclear Energy (GENE) presented a proposal and discussion centered around the NRC approved Extended Licensing Topical Report (ELTR) 1 and ELTR2. The Constant Pressure Power Uprate (CPPU) approach was briefly discussed as a potential approach, but TVA relied upon the GENE proposal, particularly the task tables, based upon ELTR1 and ELTR2, for the reviews. After the final discussion and review with TVA, GENE's final conformed proposal changed the approach to the CPPU as the method for BFN's EPU, without any significant discussion with TVA. TVA sought and received clarifications from GENE that led TVA to understand that GENE would provide the same detail and quantity of technical information, regardless of the method. TVA issued the contract release only after receiving GENE's letter G-ER-01-007 dated May 1, 2001, providing this assurance.

Since the initiation of the contract release, TVA has been working closely with GENE to fully understand the implications of using the CPPU LTR process. This effort has included conducting a two day meeting at BFN, which included presentations by GENE personnel to provide a detailed explanation of the CPPU process. Additionally, TVA engineering personnel have conducted a review of the CPPU supporting documentation in San Jose. TVA personnel have also attended GENE presentations to the Advisory Committee on Reactor Safeguards (ACRS) and NRC staff which focused on EPU and the CPPU LTR.

During the course of these meetings and reviews, several issues have been identified by TVA and NRC which raise questions on the completeness of the CPPU concept at this time. These issues include but are not limited to the following:

- GENE has not developed any supporting documentation to justify the approach taken for a number of Generic Assessments referenced in the CPPU. TVA does not understand how thorough program and system evaluations for Browns Ferry can be conducted without this documentation.
- NRC Request For Additional Information (RAIs) have not been addressed in the CPPU LTR. This will create the potential for RAIs on Browns Ferry Submittal and will increase NRC review time and cost to TVA for NRC approval. Both TVA and NRC stated concerns on the approach of the CPPU not incorporating RAIs.
- It has not been established that NRC will accept the concept of postponing a number of evaluation activities until the Reload Analysis time frame. As indicated in the NRC/GENE meeting on the CPPU, the NRC will be reluctant to grant an operating license change without reviewing these evaluations.

Page 2
Mr. Grimme
June 26, 2001

- The NRC reviewers identified a number of issues related to the disposition of tasks as "Operational" and "Reload". The proposed "Operational" approach for disposition of tasks appears not to be a valid approach due to the concern that the 10CFR50.59 process does not set the scope of evaluation for an EPU license change. The proposed "Reload" approach also eliminated a major portion of information that the NRC reviewers indicated is need to prepare an EPU Safety Evaluation (SE).
- The NRC indicated that the Appendix K evaluation of postulated Peak Clad Temperature (PCT) breaks must be accomplished for all postulated break sizes and not just selected breaks as proposed by the CPPU LTR approach.
- TVA's review of the CPPU indicates that the number of transient cases analyzed are reduced from 12 to 1. It is TVA's position that this will not result in the delivery of the agreed upon contract scope, that the CPPU approach would not reduce the quantity of technical information provided to TVA.
- The CPPU Power Uprate Safety Analysis Report as currently written provides only "answers" from selected analysis. The NRC reviewers stated in their CPPU review meeting that they will require methods, inputs, assumptions, and the results to prepare an SE for a an EPU license change. If TVA uses the current version of the CPPU LTR, the NRC will obtain this information via RAIs, which as previously stated, will increase review time and cost.
- The ACRS and NRC understand the concept of margins and the portion owned by the utilities, but the NRC wants to know how the utilities are using the margins, and must have this information to prepare their SEs.
- The NRC has indicated that the Individual Plant Evaluation portion of an SE cannot be prepared without the methods, input, assumptions, and answers. The present scope of the CPPU LTR does not include this information and documentation.
- The NRC pointed out that the present to-date EPU experience includes Hatch (113% Original License Thermal Power (OLTP)) and Monticello (106% OLTP). The NRC reviewers stated that the experience level with 120% OLTP level is limited, and that the level of submittal information should remain consistent with that of previous submittals (i.e. Duane Arnold) until experience is gained with 120% implementation.
- Many of the issues addressed by the CPPU are identified as being proportional to the reactor power increase. The NRC reviewers questioned the validity of this approach for many of the issues.

TVA has expended a large amount of effort and manpower to learn and understand the GENE CPPU LTR process, supporting documentation and proposed products. Based on these reviews, and the views expressed by the NRC reviewers, several issues and open items remain to be addressed which indicate that the CPPU LTR is still a work-in-progress. It appears that the resolution of NRC concerns on CPPU will not be accomplished in a manner nor timeframe which supports the preparation of the BFN EPU evaluation documentation. TVA views this documentation as being a vital component to the BFN submittal. As a result of this and the above identified issues, TVA has determined that the CPPU process is not, at this time, a viable process for the preparation of the EPU documentation (i.e. task reports, engineering analysis, etc.) nor will its use result in the agreed upon contract requirement that the quantity of technical information supplied will be the same as that for ELTR1/ELTR2 approach.

Page 3
Mr. Grimme
June 26, 2001

In conclusion, it is TVA's position that the process outlined in the previously NRC accepted ELTR1 and ELTR2, as supplemented with previous RAIs, be used for the BFN EPU. It is TVA's position that this change is within the scope of the present contract release which states that the quantity of technical information provided to TVA will not change from that previously proposed. This change is in the best interest of both TVA and GENE, and by implementing this decision now, will reduce the impact on the accomplishment of tasks to be performed and greatly reduce time and cost associated with the NRC review and approval.

Please provide your written concurrence with the approach to utilizing ELTR1 and ELTR2 for the BFN EPU.

A response by July 3, 2001 is requested.

Sincerely,

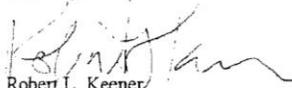

Robert L. Keener

EXHIBIT 4-18-01 F

March 12, 2001

R. L. Tallent, ET 12A-K (5)

REQUEST FOR BOARD APPROVAL - PROPOSED POWER UPRATE PROJECT FOR TVA NUCLEAR'S BROWNS FERRY NUCLEAR PLANT UNITS 2 AND 3; AND PROPOSED EXTENSION IN GENERAL ELECTRIC COMPANY CONTRACT NO. 92NNP-82068D-001

RECOMMENDED ACTION:

Approval is requested for the Chief Operating Officer (or a designee) to proceed with a power uprate project at TVA Nuclear's Browns Ferry Nuclear Plant (BFN) Units 2 and 3.

Approval is requested for the Senior Vice President of Procurement (or a designee) to extend Contract No. 92NNP-82068D-001 with the General Electric Company (GE) through June 30, 2005, to encompass the expected duration of the aforementioned power uprate project services from GE.

DESCRIPTION OF PROPOSED ACTION:

The proposed project will utilize GE proprietary methodologies and analyses as a basis for increasing reactor thermal output, thereby increasing the electrical power output. The results of the GE evaluations will be utilized by TVA Nuclear in evaluations of the plant systems for adequacy and modifications of the plant equipment and systems as required. The uprate is expected to provide an additional 120 MWe from each unit when completed. The completion date for the Unit 3 uprate is the spring outage of 2004, and for the Unit 2 uprate, the spring outage of 2005. The potential exists to increase the MWe output by an incremental amount prior to these outages, and will be pursued as part of the project. This potential will not be fully known until the evaluations of the existing plant configuration are completed in 2002 to define current equipment limitations.

The extension of the GE contract will provide the ongoing support of GE through the evaluation and implementation phases. Also, GE will provide turbine hardware during the outages which will be required to gain the additional MWe output.



R. L. Tallent
Page 2
March 12, 2001

ECONOMIC IMPACT: TVA will pay for all project costs and modifications as they are incurred. The project budget for the uprate project is \$99 million.

BASIS FOR APPROVAL: Board approval is being requested because the proposed project will add significant generation to the TVA system and because of the duration of the project and amount of capital TVA will be committing in support of the project.

The contract will be extended in accordance with TVA Principles and Practices - Business Practice 9, "*Management of TVA's Supply Chain Process.*"

BACKGROUND: For plants of BFN design and vintage, GE has developed and has obtained regulatory license approval from the NRC for certain proprietary evaluation methodologies that allow the increased production of steam by the Nuclear Steam Supply Systems (NSSS). The increased thermal capacity for the NSSS translates to increased electrical output from the turbine generator after improvements are made to the high pressure turbine and other turbine generator ancillary systems. GE is responsible for these system evaluations and turbine generator modifications for the proposed project.

The increased steam supply necessitates a design review of the balance of plant systems, which will be completed by TVA Nuclear. These reviews will result in some further modifications to the plant to ensure system adequacy for operation at a higher capacity as well as the continued safe and reliable operation of the plant. Because of the TVAN project reviews and assessments of the uprate project, TVA Nuclear has a high degree of confidence that BFN can implement the uprate within the proposed budget. The modifications risk potential is understood and captured within the project amount.

R. L. Tallent
Page 3
March 12, 2001

JUSTIFICATION:

The proposed power uprate at BFN provides a very cost-beneficial addition to TVA's generation portfolio. The additional MWe will increase the available baseload of TVA's generating system to meet continuing growth in the Tennessee Valley. This option was evaluated as the best economic choice for baseload addition in this timeframe. The addition of 240 MWe at BFN will lower the production cost for BFN, thereby improving its position as one of the lowest cost boiling water reactors in the nuclear industry.

Extension of the GE contract will provide ongoing support to the proposed uprate project as well as a continued contract relationship for the general support of BFN.

CONCURRENCE:

The proposed contract extension will be reviewed for legal sufficiency by the Office of the General Counsel and coordinated with the General Manager of Environmental Policy and Planning, Chief Financial Officer, TVA Nuclear, and Procurement. Executive Order 11246 clearance has been obtained previously for the GE contract.

SPECIAL
CONSIDERATIONS:

The proposed project will require the utilization of contracted resources to support the design engineering and modifications implementation to achieve the power uprate. The utilization of contractor resources on this project is within the contracting policy guidelines established by the Board as the project represents major modifications of generating units.

Other contracts for engineering support, modifications implementation, and for material supply will be established in accordance with TVA Principles and Practices - Business Practice 9, "*Management of TVA's Supply Chain Process*," and presented at later Board meeting(s) for approval, where required.

R. L. Tallent
Page 4
March 12, 2001

POINT OF CONTACT: J. A. Bailey (for technical questions)
Vice President
Engineering & Technical Services
LP 6A-C
(423) 751-4776

Robert L. Keener (for commercial questions)
Contract Manager
Procurement Contracts
MPC 2A-BFN
(256) 729-3416



O. J. Zeringue
President and Chief Operating Officer
ET 12A-K



Paul R. LaPointe
Senior Vice President
Procurement
ET 6A-K

TMB:FT:JBC

cc: J. A. Bailey, LP 6A-C
W. T. Boston, MR 3H-C
A. T. Burns, MR 2X-C
J. R. Bynum, LP 3K-C
M. H. Dunn, ET 11A-K
K. J. Jackson, WT 11A-K
J. E. Long, Jr., ET 12A-K
R. A. Loving, WT 11C-K
M. O. Medford, HRT 12D-NST
K. S. Rawls, HRT 12C-NST
J. A. Scalice, LP 6A-C
D. N. Smith, ET 12A-K
D. L. Stribley, ET 12A-K
G. M. Vincent, MR 3K-C
EDMS, EB 5G-C

Potential Risk Items Not Included Project Estimate

	Estimated Value
	(\$ x Millions)
• Moisture Separator Replacement	\$ 6.0
• High Pressure Heater Replacement	\$ 6.0
• Recir Mods (Motor Upgrade, Jet Pump Cleaning)	\$ 3.0
• Moisture Separator Pump Removal	\$ 2.0
Total	\$ 17.0

Total Project Estimated Cost

	Estimated Cost Range (2 Units) \$ x Million	\$/kw
GE Cost	\$37.0	\$148
TVA Cost		
Must Complete Items		
- Reviews, Project Support, Design Basis	\$11.34	\$45
- BOP, NSSS, Eng, Lic, Procedures & Training	\$30.52 to \$36.34	\$122 to \$145
High Probability/Contingency Items		
- BOP, Cooling Tower, Engineering, NSSS	\$17.17 to \$19.27	\$69 to \$77
Total TVA	\$59.02 to \$66.94	\$236 to \$268
Total Project	\$96.02 to \$103.94	\$384 to \$415
Potential Risk Items	\$17.0	\$68
Total With Potential Risk	\$113.02 to 120.94	\$452 to \$483.76

Summary OF TVA Scope Changes Since 1999

	Change (\$ x Million)
- Major Issues Assumed From GE	~ \$ 7.0
- Rate & Overhead Increases	\$ 3.12
- New/Additional Scope Items	\$17.06
- Scopes Eliminated	- \$ 5.24
TOTAL	\$ 21.94*

*** Additional Identified Scope Would Have Given A 1999 Project
Cost Of \$ 117 to \$128 Million**

TVA Scope Changes Since 1999

– Rate & Overhead Increases	\$ 3.12 Million
– New/Additional Scope Items	\$17.06 Million
• Incorporation Of Revised Source Term	
• Heater Drain Piping	
• Heater Drain Valves	
• Condensate Booster Pump Motor Replacement	
• Calculation Breakage & RAI's	
• <i>Procedure Changes & Training For Equipment Changes</i>	
• NRC Licensing Fees	
• PSA Changes	
• BOP Breakage, Feedpump Repairs, MSR Repairs, Pumps Piping	
• EHC Modifications (Software Change)	
• Recir Control Modifications (Software Change)	
• PT Curve Fluence and Environmental Assisted Fatigue	
• <i>Turbine System Assembly/Disassembly</i>	
– Scopes Eliminated	- \$ 5.24 Million
• Jogging Circuit For Recir Valves	
• Leak Detection Modifications (Fenwalls Replacement)	
• Transformer Coolers	
• Jet Pump Cleaning	
TOTAL	\$ 21.94

02/22/2001

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**TOTAL EPU PROJECT ESTIMATED COSTS COMPARISON
1999 AND 2001**

Cost Item	1999 Estimate	2001 Estimate	Change
GE Costs			
GENE Contract: EPU, MELLA+ and EPU Contract	\$23.4 million	\$16.5 million	<\$6.9 million>
GEES Contract: Turbine Systems, HP & Feed Pump Mods	\$27.5 million	\$ 20.5 million	<\$7 million>
Miscellaneous GE Support	\$7.3 million	\$ 0 (eliminated)	<\$7.3 million>
Total GE Costs	\$58.2 million	\$37 million	<\$21.2 million>
TVA Costs			
Engineering Programs and Calculations	\$5.26 million	\$11.34 million	+6.08 million
TVA Modifications (millions)	\$30.97 to \$41.65 million	\$46.73 to \$54.55 million	+\$12.9 to \$15.76 million
Capture of Risk & Scope Items			
Potential Risk Items	----	\$ 17 million	+17 million
Total TVA Costs with Risk Items	----	\$113 to \$120.94 million	----
Additional Identified Scope Items	----	\$21.94 million	+ 21.94 million
Total 1999 Project Costs With Add'l 2001 Scope	----	\$117 to \$128 million	----
=====	=====	=====	=====
==	=		
Total 1999 Project Costs with Add'l Scope and Risk Using Methodology Not approved by NRC	\$96.43 to \$105.11 million	\$135.37 to \$144.05 million	+ \$38.94 million
Total Costs Reported to TVA Board in 2001 Reported to Include Captured Risk and Use of NRC Approved Methodology	----	\$99 million	\$36.37 to \$45.05 million Unreported to Board

August ??, 2001

William Grimme
General Electric Company
General Electric Nuclear Energy
300 Riverhills Business Park
Birmingham, AL

Mr. Grimme:

This letter is in response to GENE letter G-ER-01-009 dated July 13, 2001.

TVA issued the Extended Power Uprate contract release to GENE based on GENE's conformed proposal dated April 11, 2001 and GENE letter G-ER-01-007 dated May 1, 2001. The release was issued only after confirmation from GENE that TVA would receive the same quantity of information in the GENE deliverable that TVA required to perform the TVA scope of work. The confirmation further stated that the quantity and depth of information provided would not be changed by the use of the CPPU. This point was reiterated by GENE during the July 13, 2001 meeting in which GENE delivered the correspondence identified above.

As from the discussion that preceded the GENE letter, it is TVA's position that the defined scope of task report contents as defined in ELTR 1 and 2 are required for EPU implementation to assure the safe and efficient operation of BFN. TVA recognizes that the scope of technical information submitted to the NRC for their review can be reduced (following the NRC approval of CPPU LTR), but TVA does not agree with the reduced technical information for the project assessments to be delivered to TVA. TVA views the accomplishment of the task reports as outlined in the proposal as confirmatory documentation reflecting system reliability and capability to support EPU operating conditions. The disposition of some of the analysis as reload or fuel related analyses, given TVA's current understanding of the CPPU, is not acceptable. Furthermore, this reduction in deliverables by utilizing the CPPU approach does not fulfill the contracted deliverables as discussed above.

While TVA was not afforded the opportunity to review the CPPU information during the negotiations, TVA has aggressively sought to reach an understanding of the bases and approach by attending the NRC meetings and by discussions with GENE in San Jose. From the inception of the work, there has been more emphasis on process than discussion of bases, documentation and results. TVA personnel continue to be met with resistance to the questions and request for detail. As the utilization of CPPU approaches continue, TVA reiterates the concerns previously identified to GENE in TVA letter dated June 26, 2001.

As the EPU project has progressed, several major issues related to deliverables scope have been identified. These issues are centered around the quantity of technical information that will be/is being provided to TVA. Areas of concern include the transient analysis, loss of coolant accident analysis, and the scope of analysis for normal operating conditions. Also, TVA comments on some plant specific operating conditions have been dismissed as out of scope. Further, TVA has completed the review of task reports and has submitted comments on content and scope within the scope of CPPU, however this does not release GE from providing the same analysis provided by the ELTR LTR's.

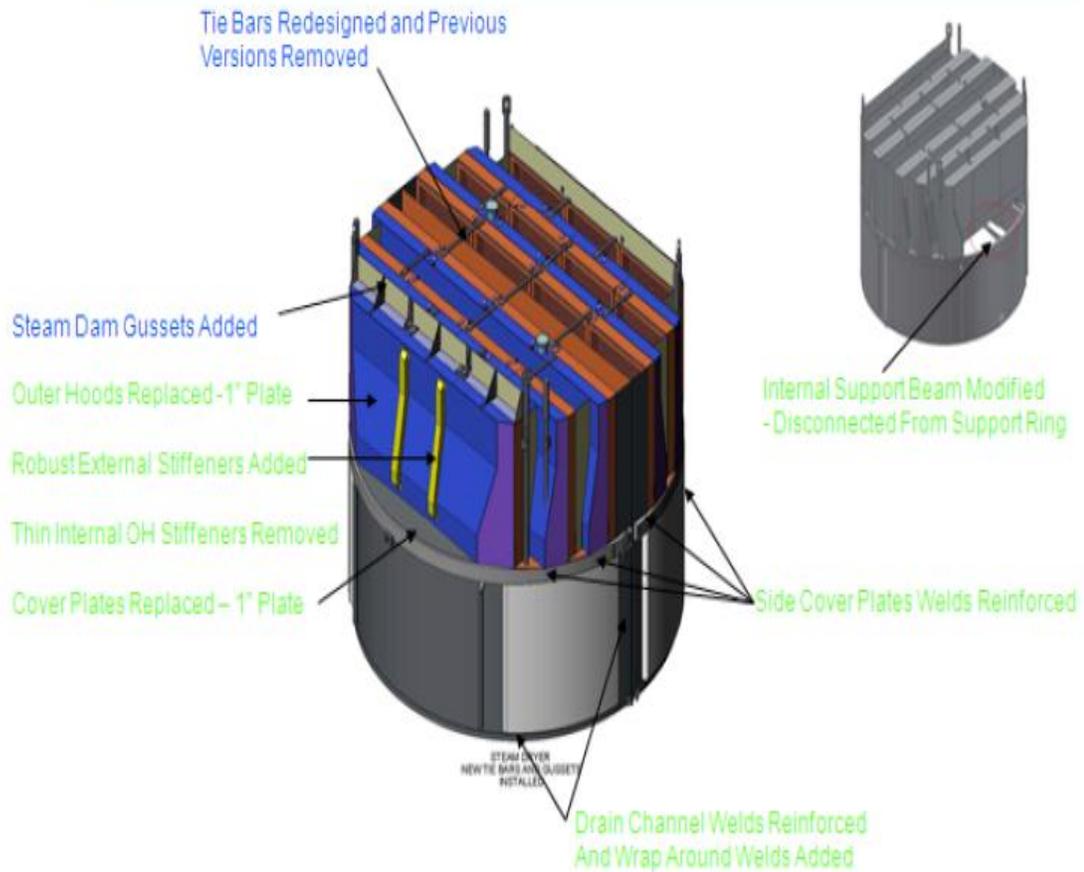
Whether the final decision by TVA is to accept the CPPU licensing approach or not, TVA still has the same expectation of deliverables as the ELTR licensing approach. As these issue of deliverables potentially affects the economic justification for the EPU project, TVA cannot rule out a stop work on the project if the issue is not resolved soon. The impact of any price increase to the project is unacceptable.

In continuing with the TVA and GENE management commitment expressed at the beginning of the effort, TVA must escalate the issue and request resolution on these issues expeditiously. TVA hereby request that GENE's Mr. J. Wileman and Mr. W. Grimme attend a meeting at BFN the week of August 27, 2001 to fully discuss and resolve the differences. The meeting must focus on the viability of the CPPU approach, the CPPU documentation commitment to TVA, and the resolution of TVA's task report comments.

GENE is respectfully requested to confirm availability for the meeting by contacting me at 256.729.3416 or at email rlkeener@tva.gov.

Robert L. Keener
Contract Manager, BFN

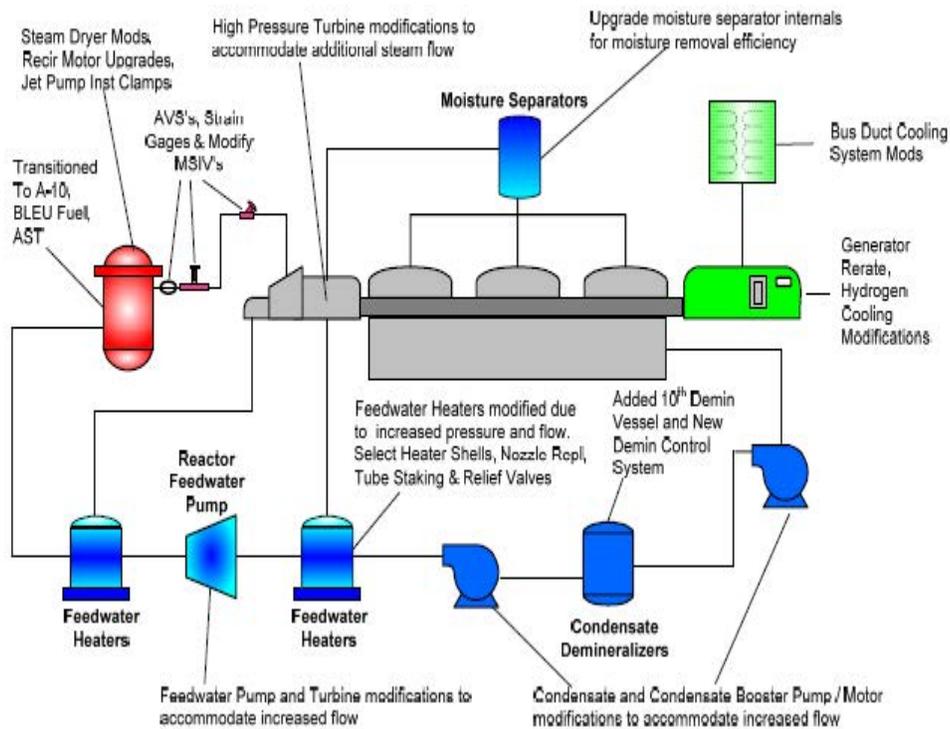
UNIT 1 STEAM DRYER



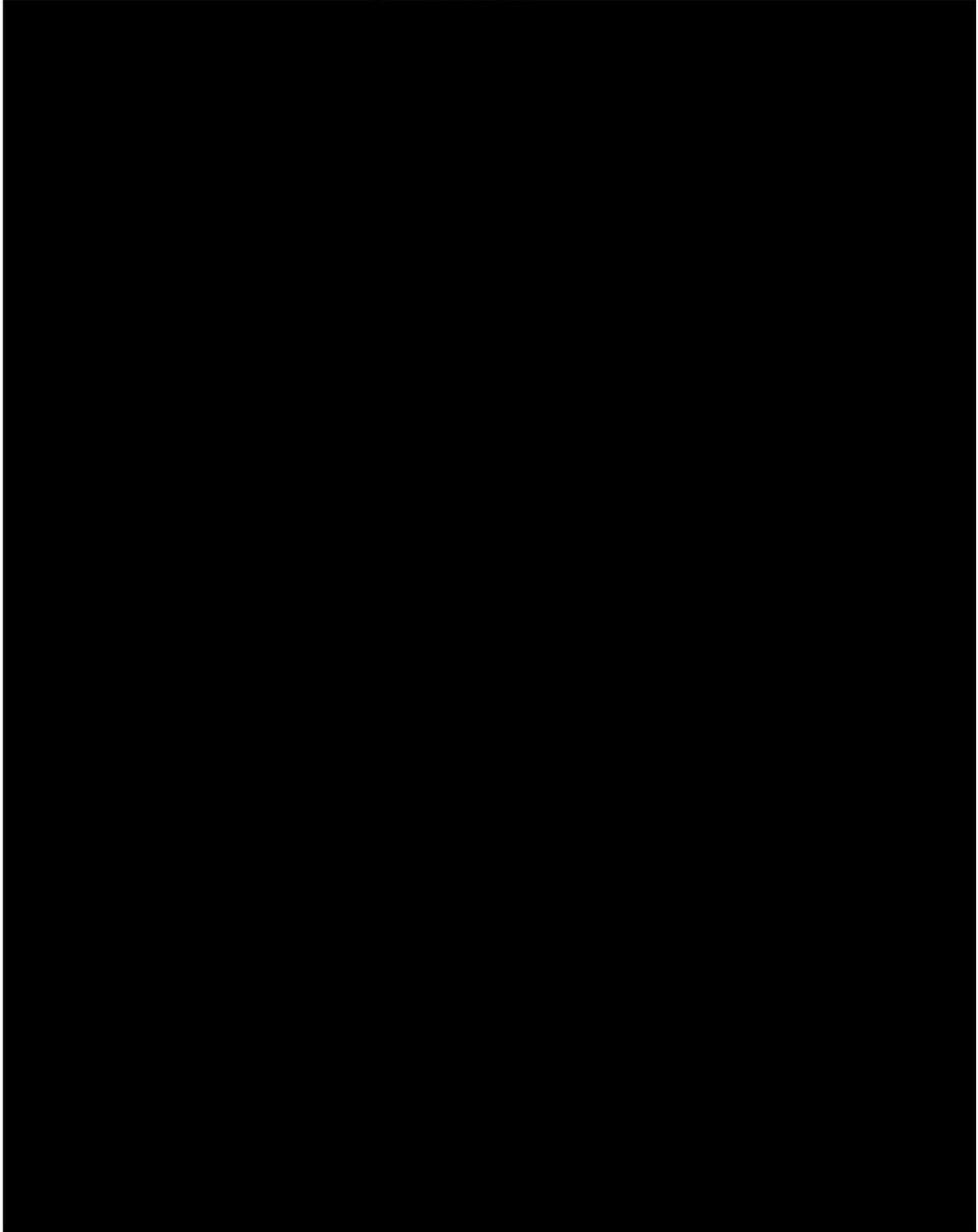
Dryer Modifications Implemented to Date for EPU

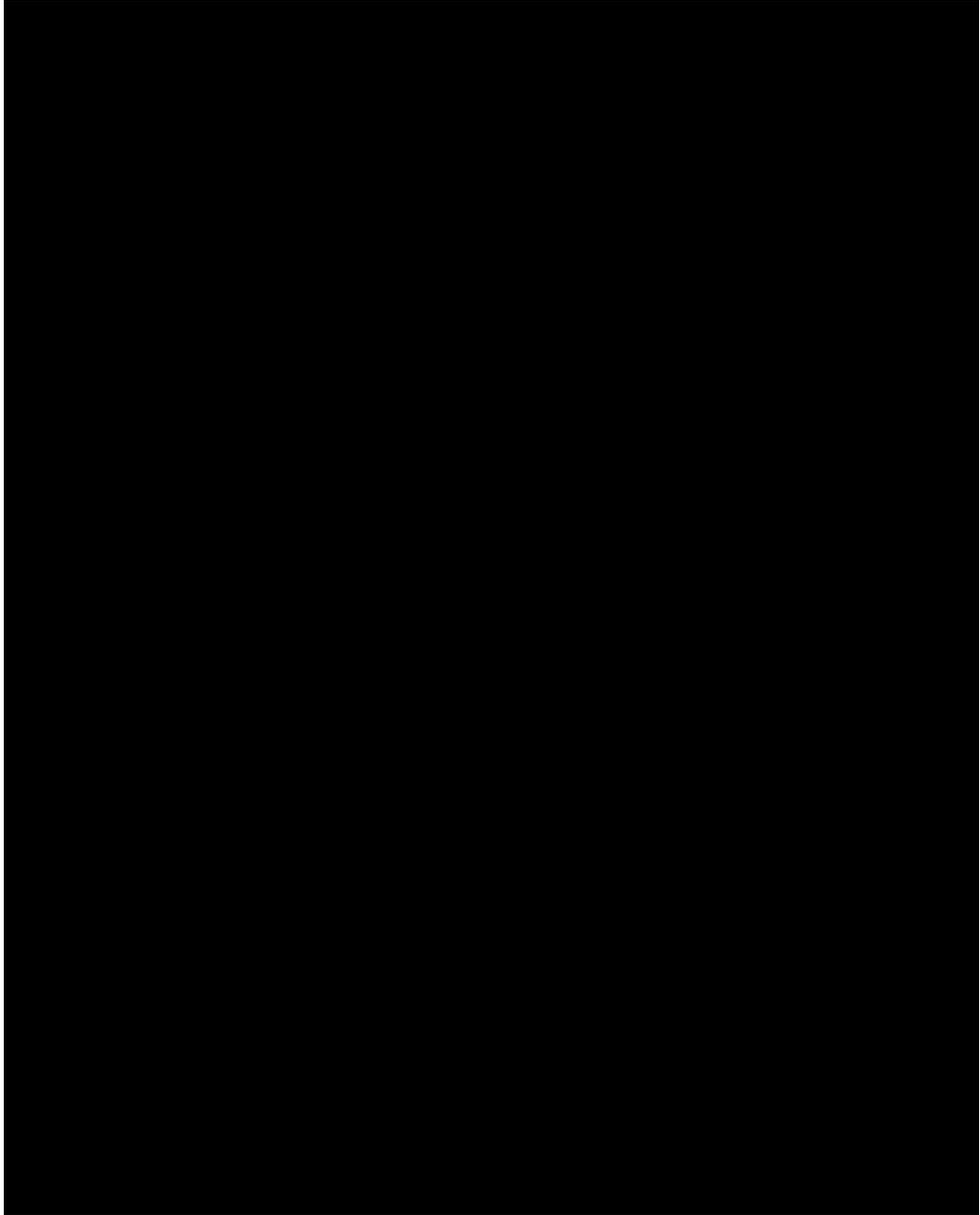


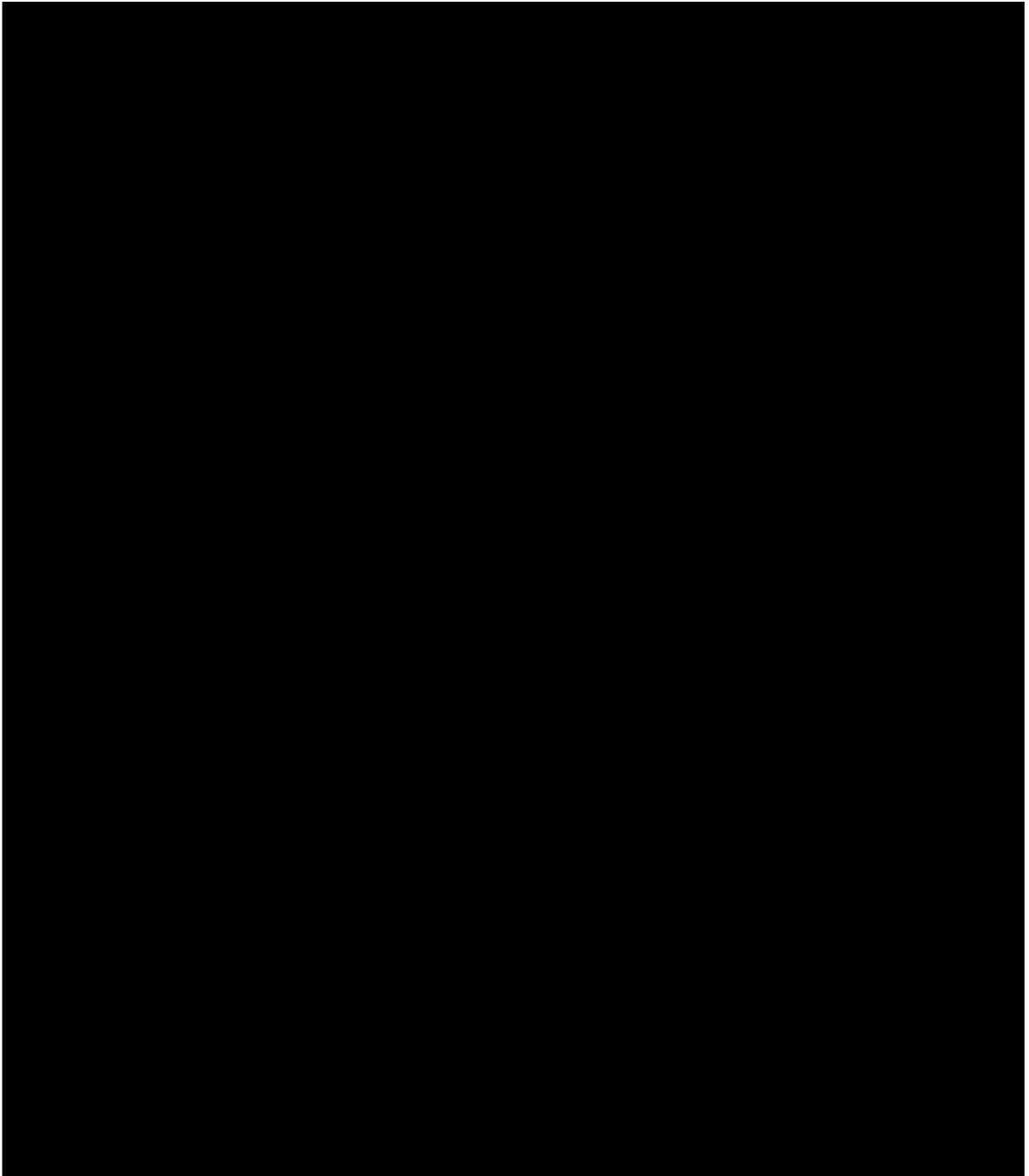
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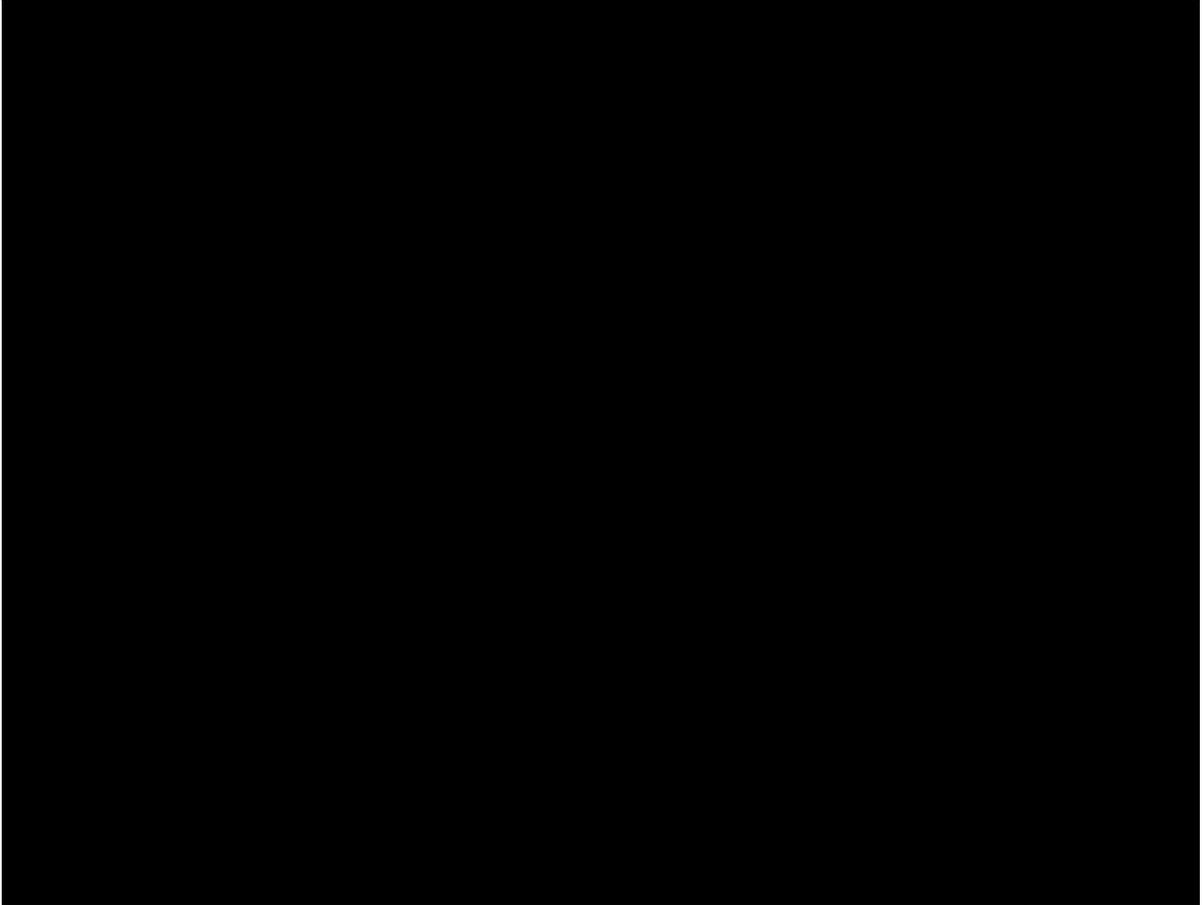


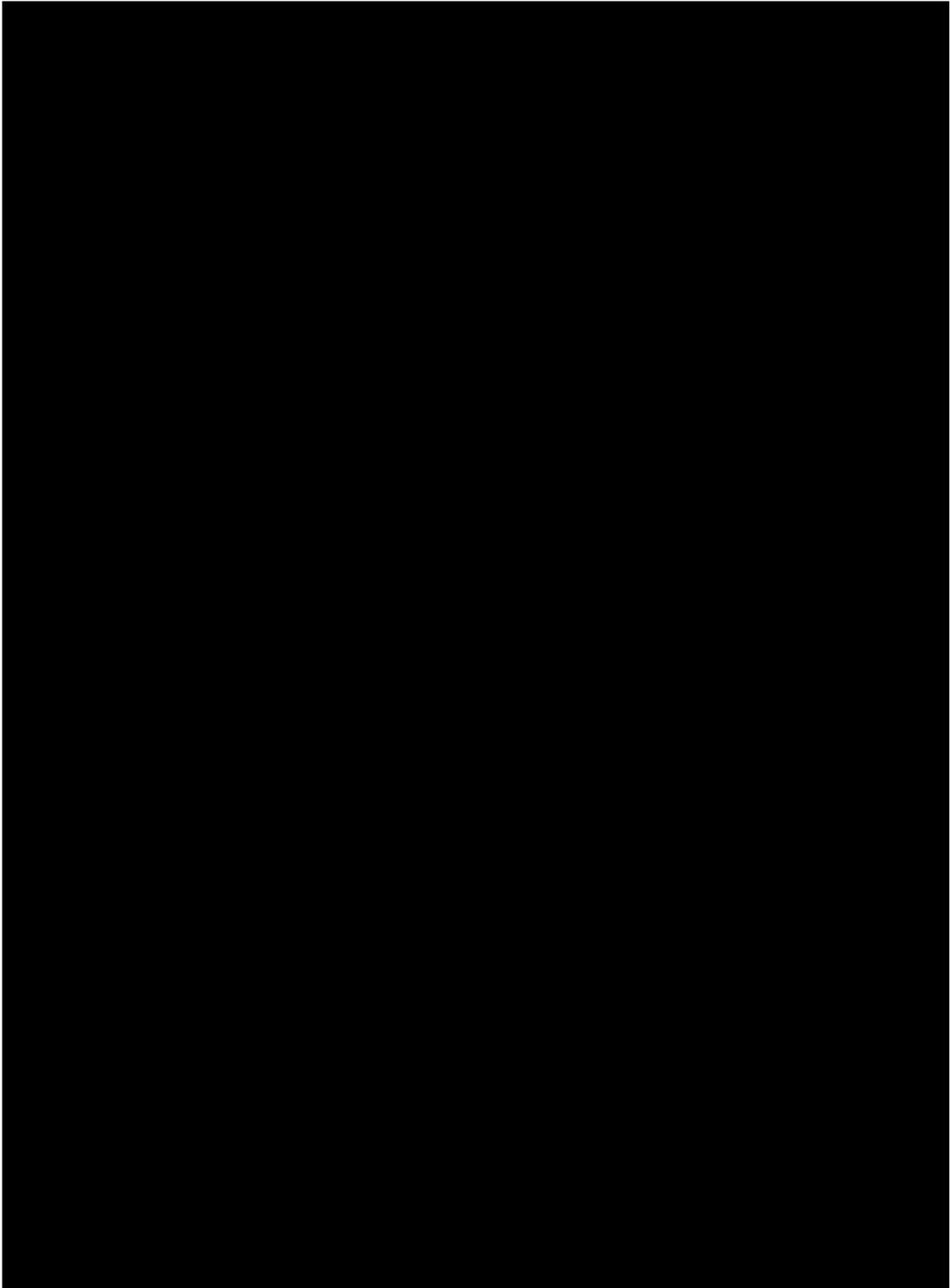
Written Comments on OIG Excerpted Draft Copy

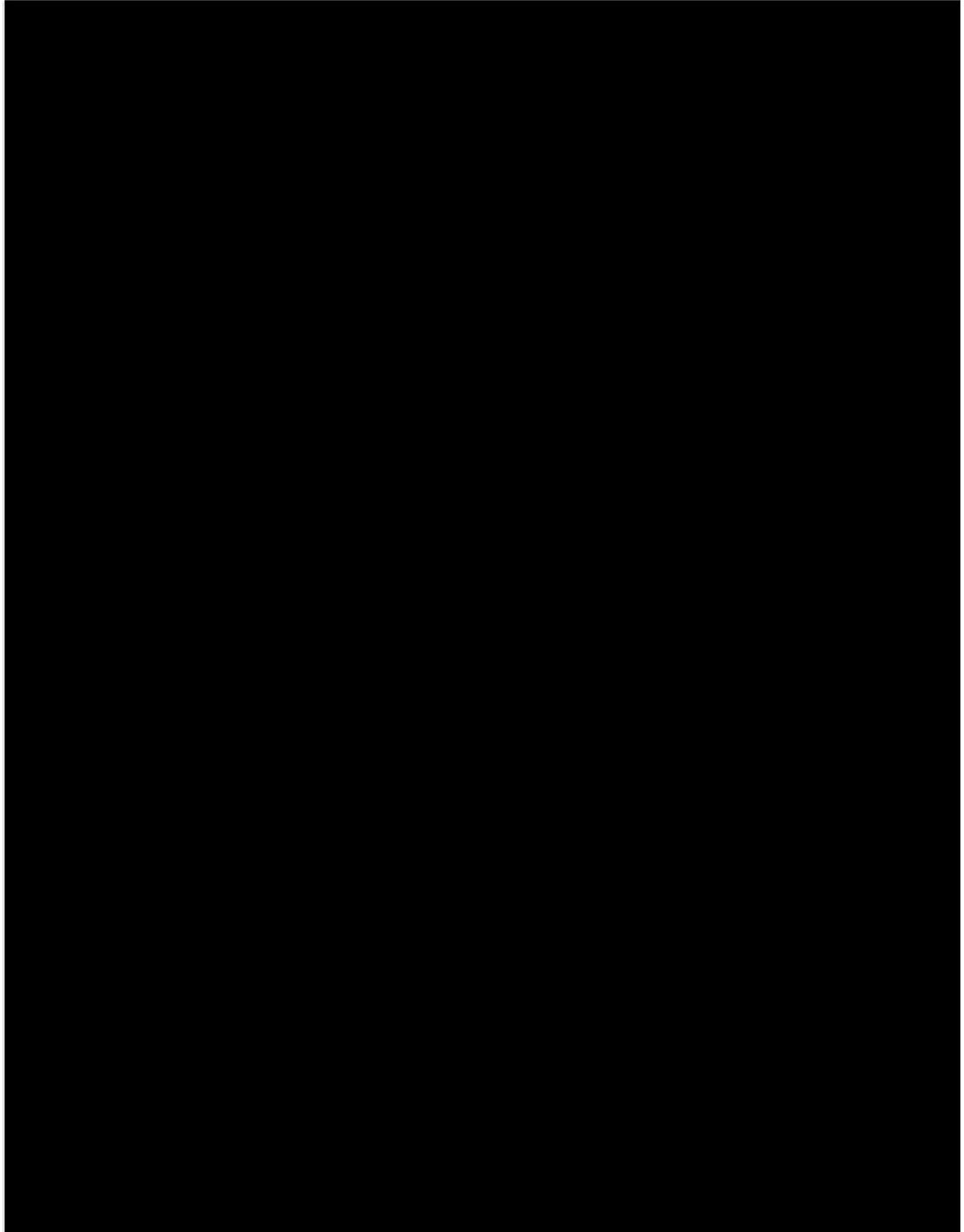




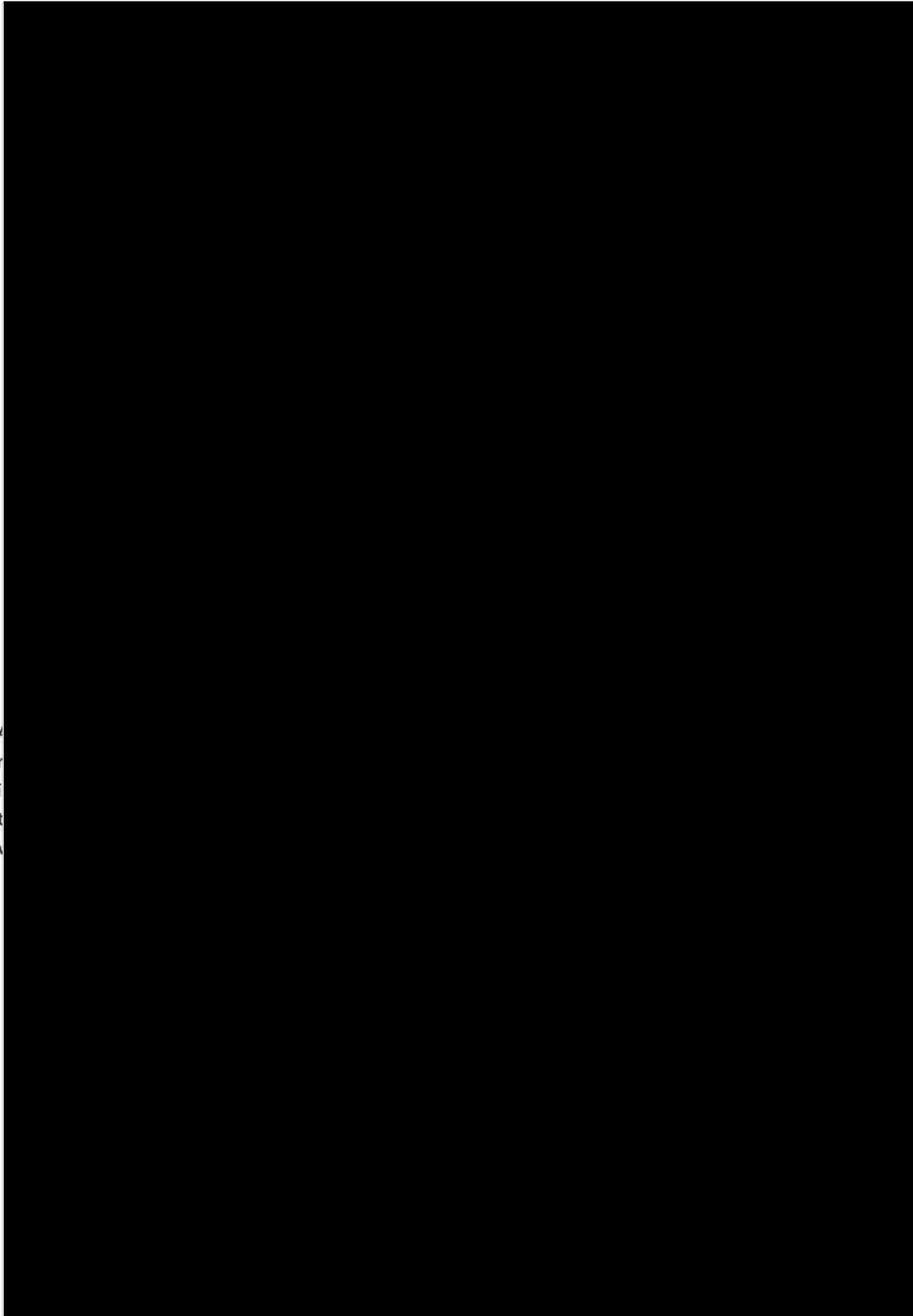


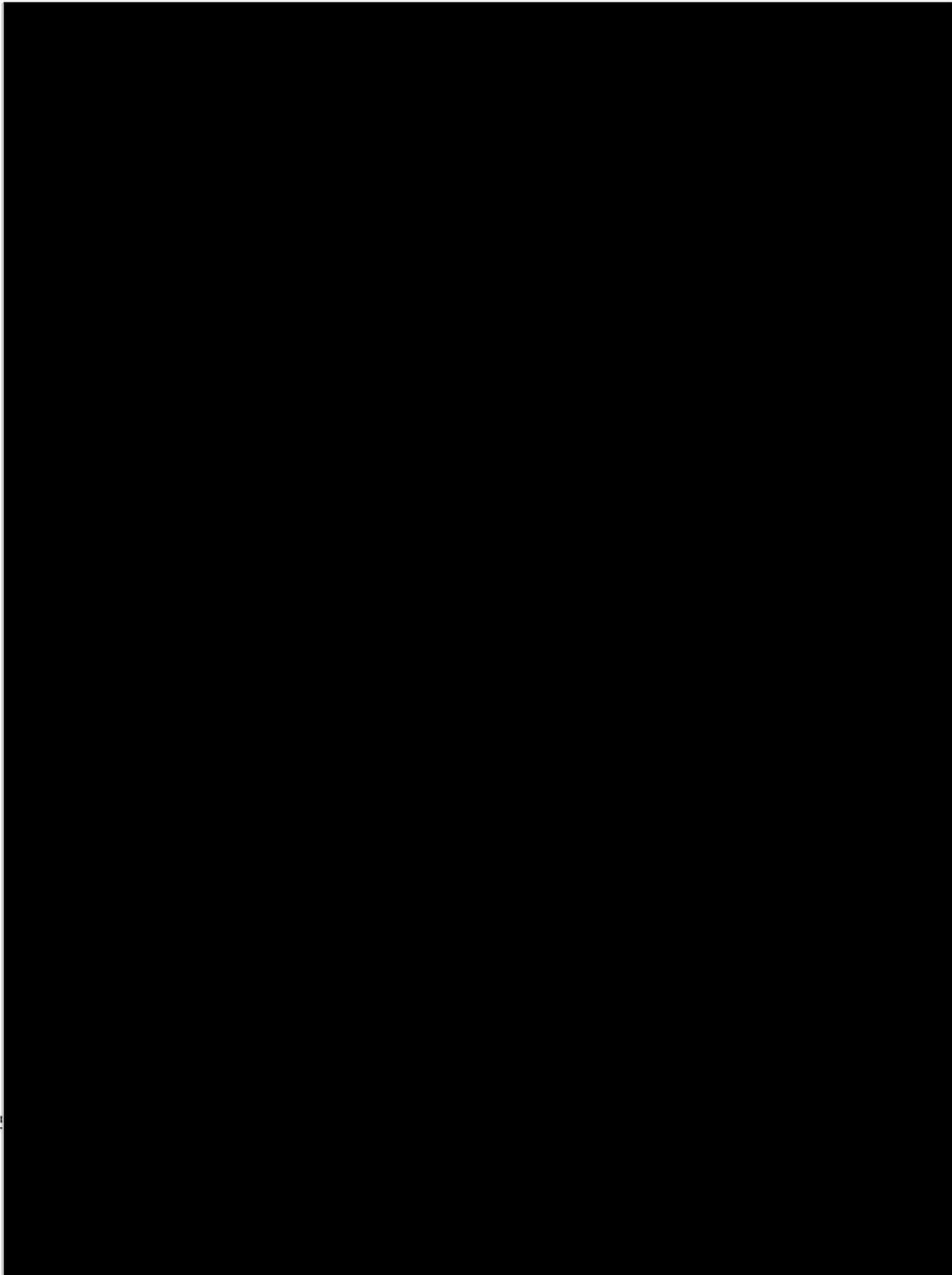


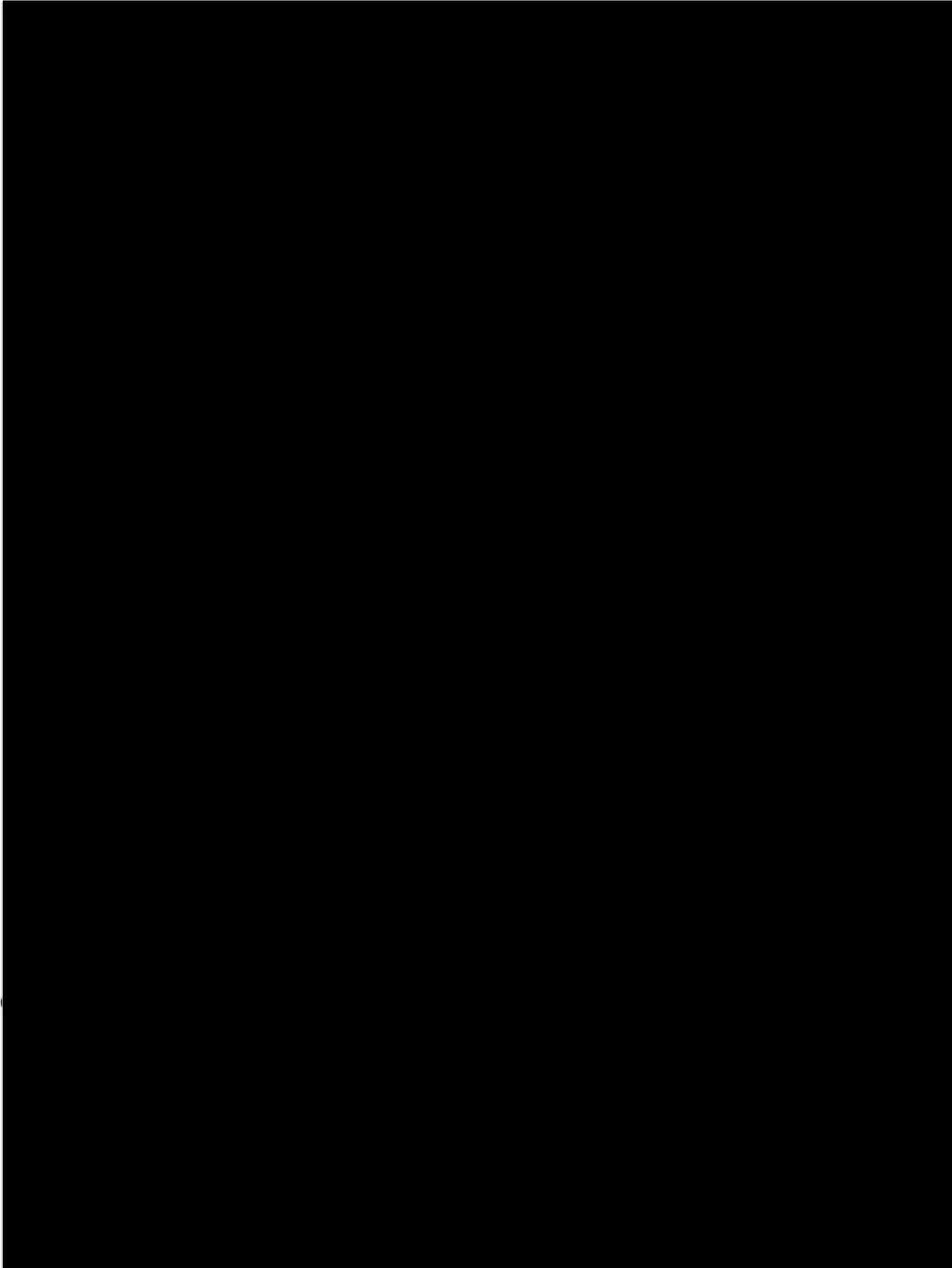


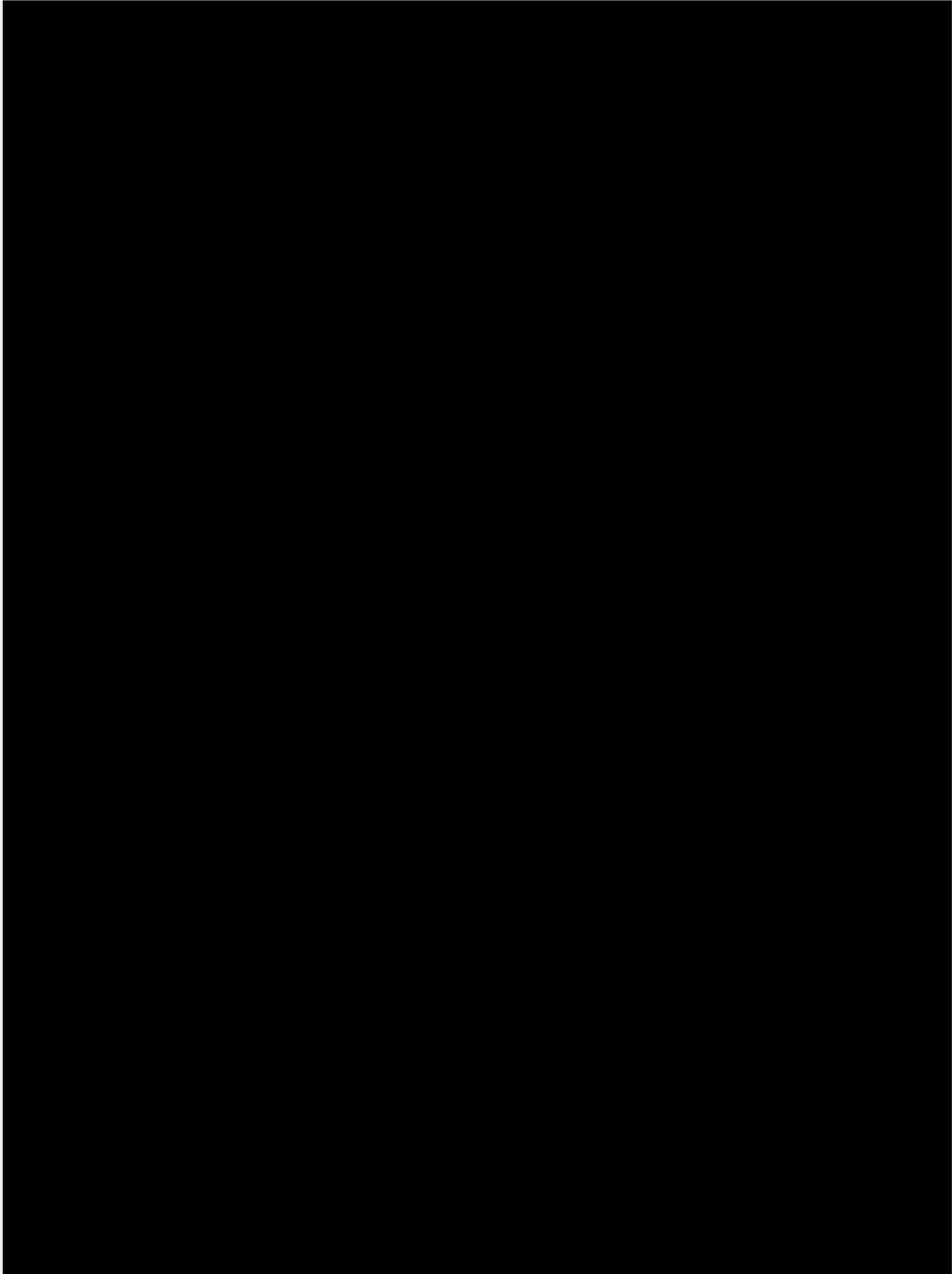


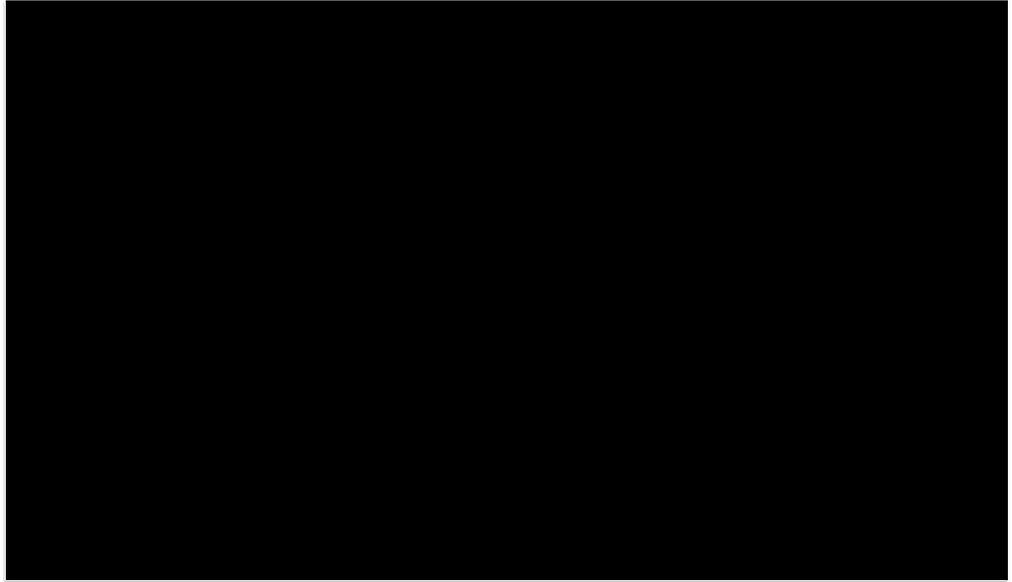
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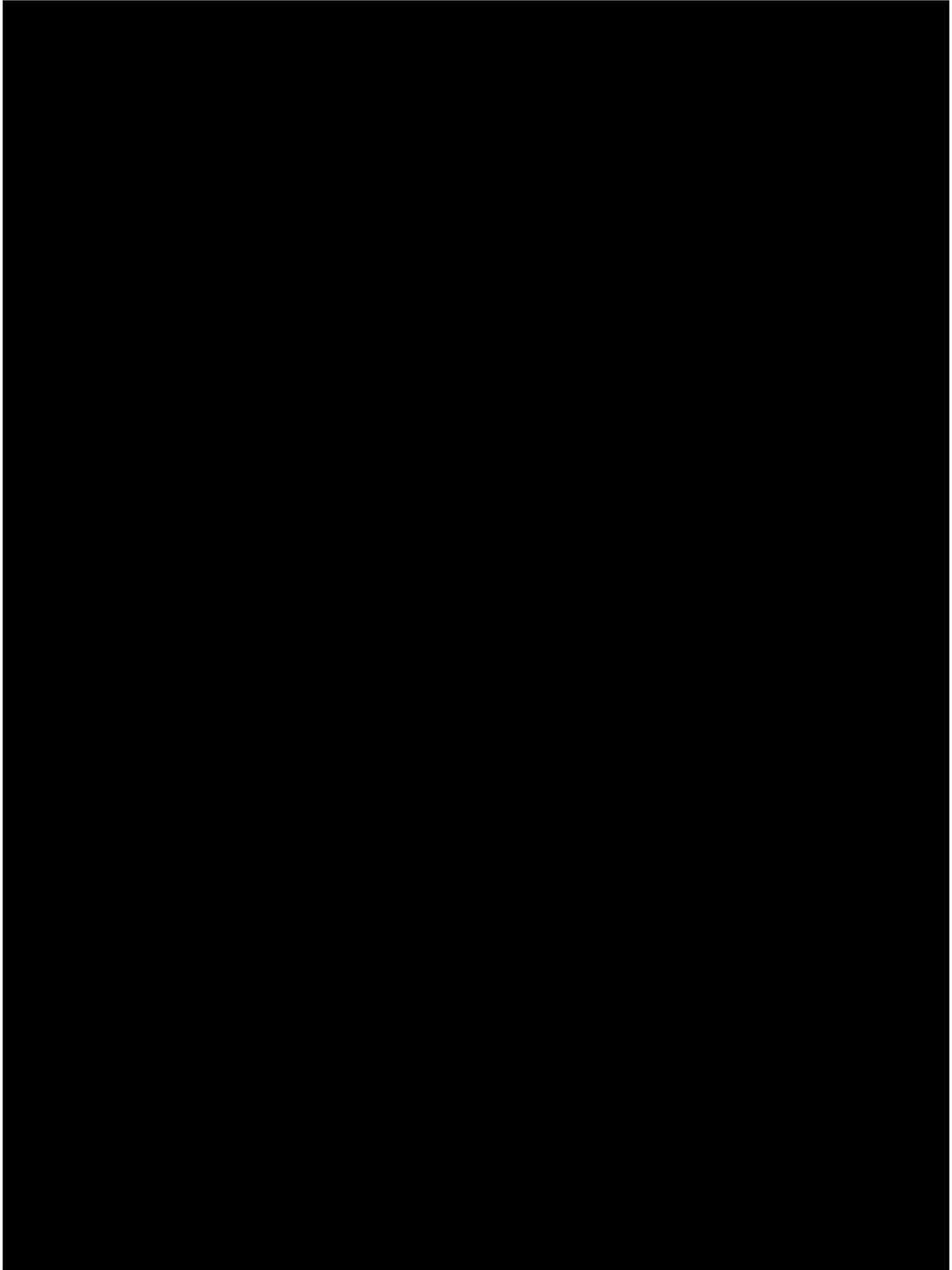






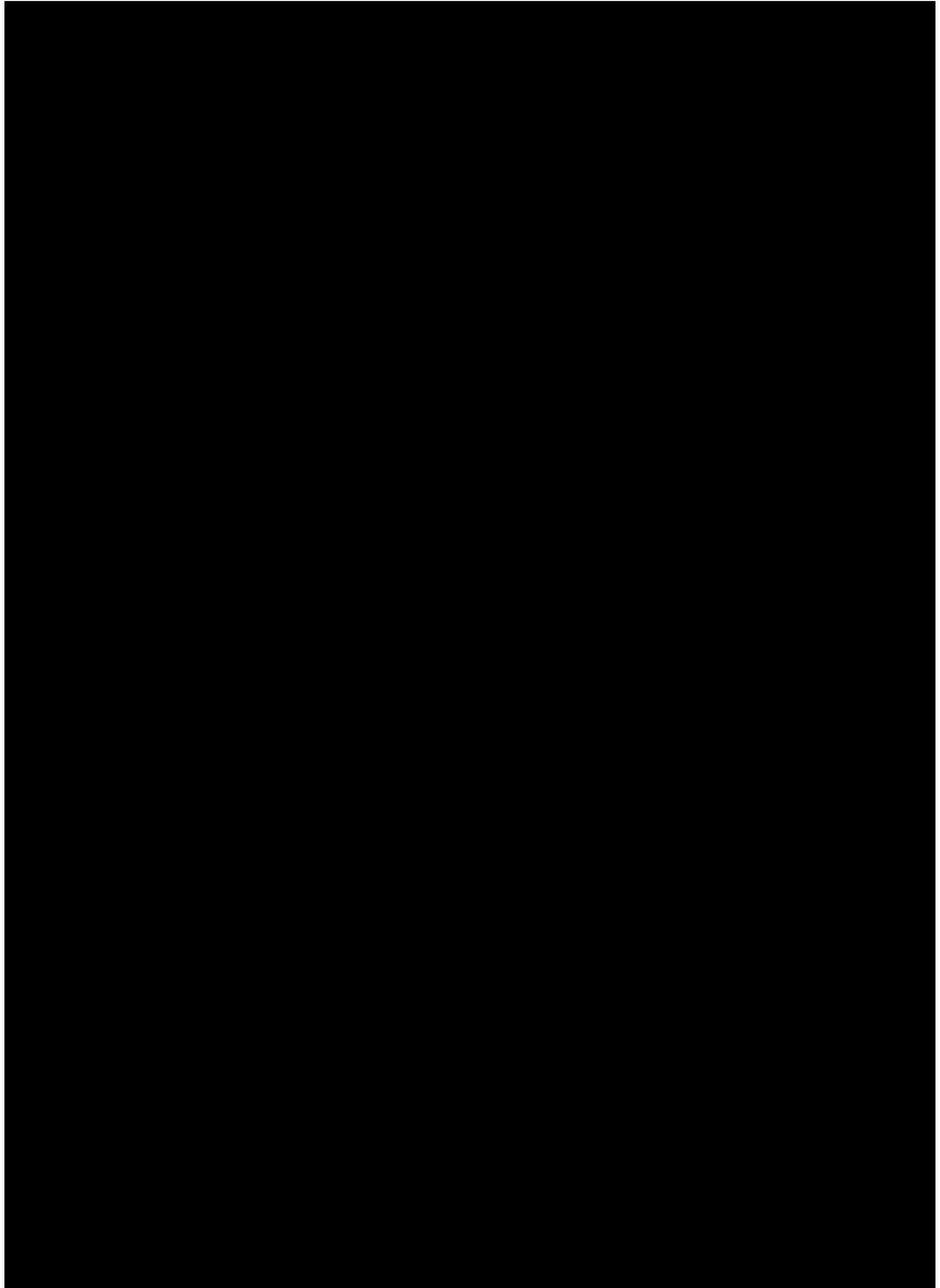






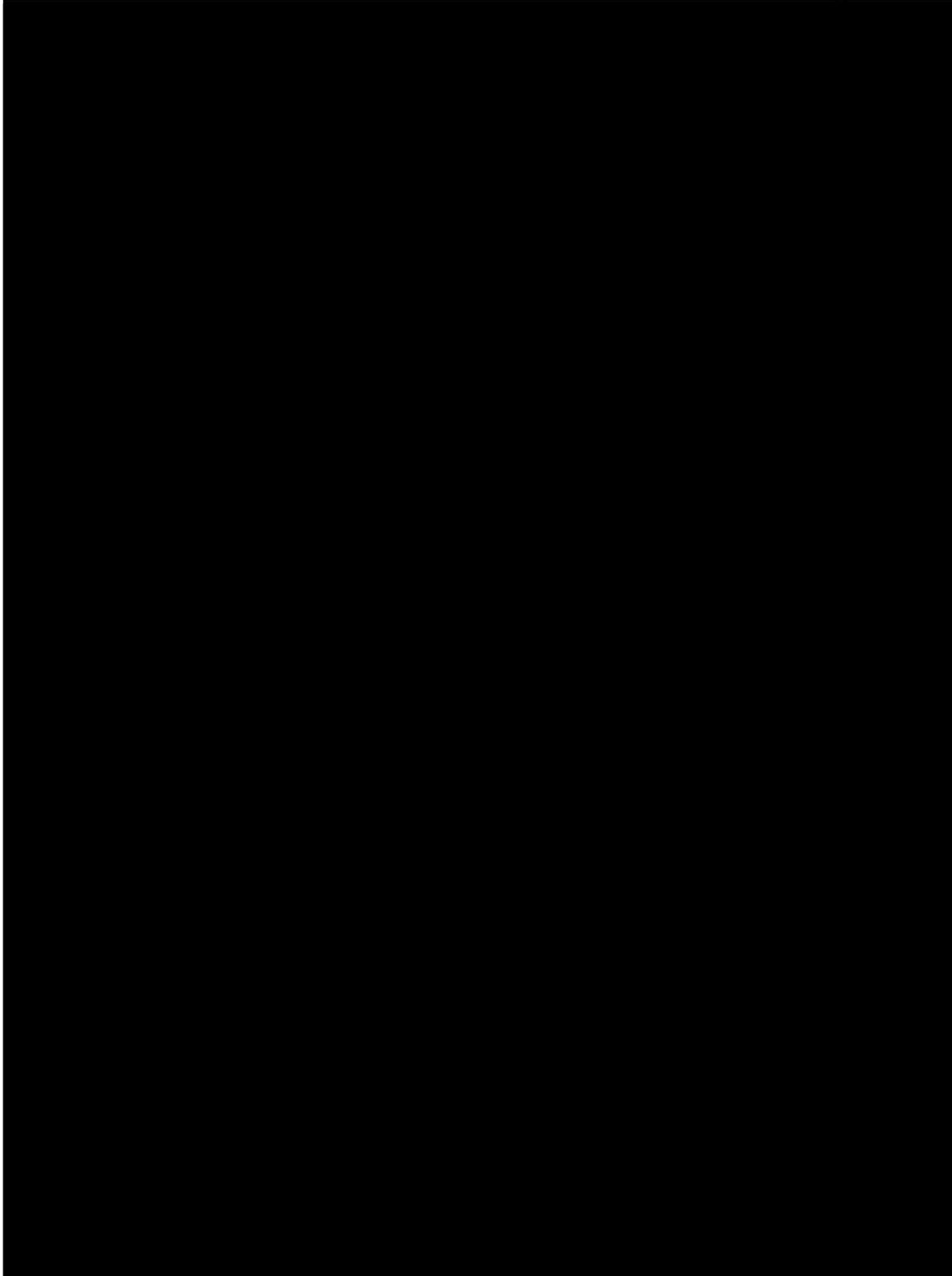
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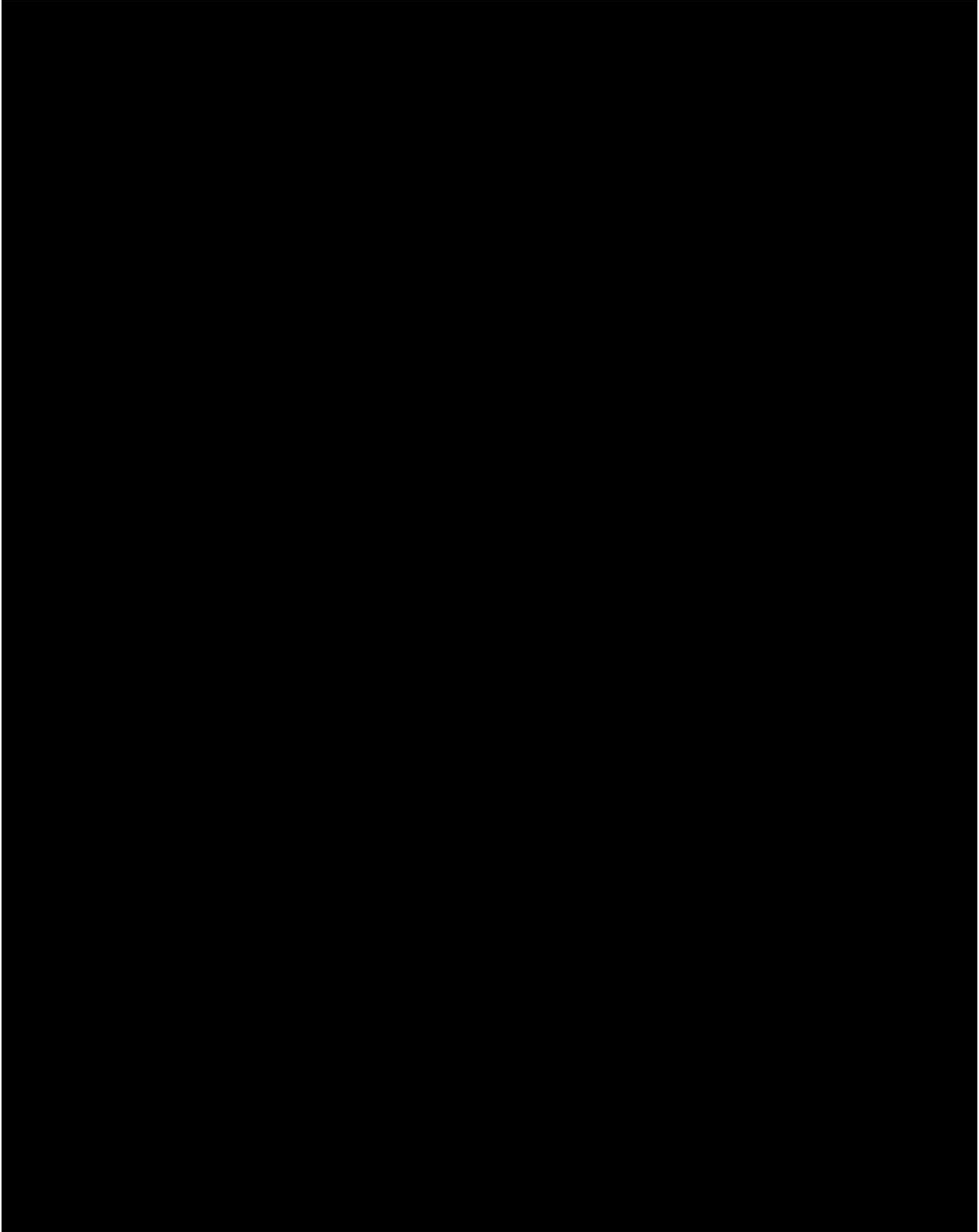
TVA RESTRICTED INFORMATION

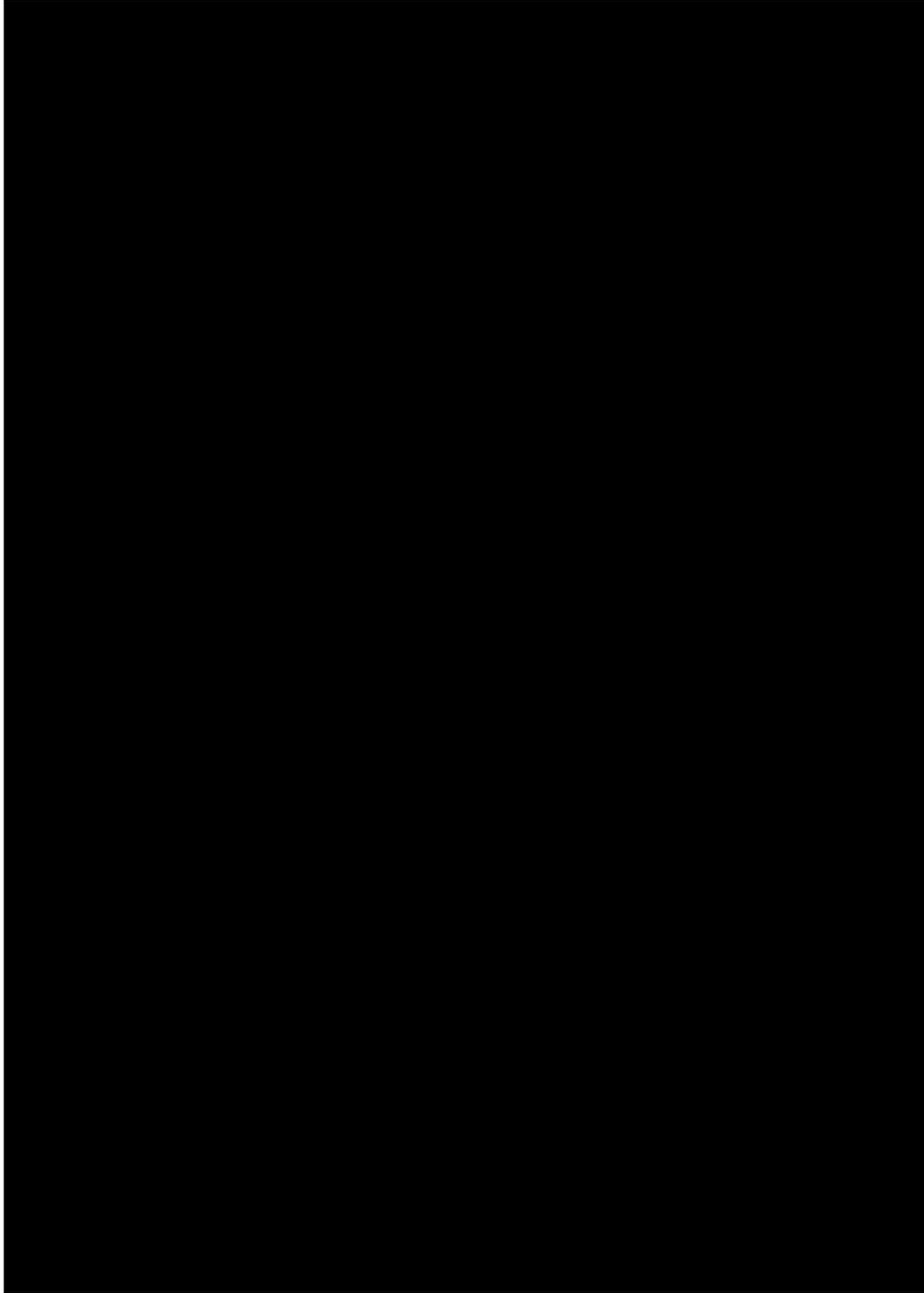
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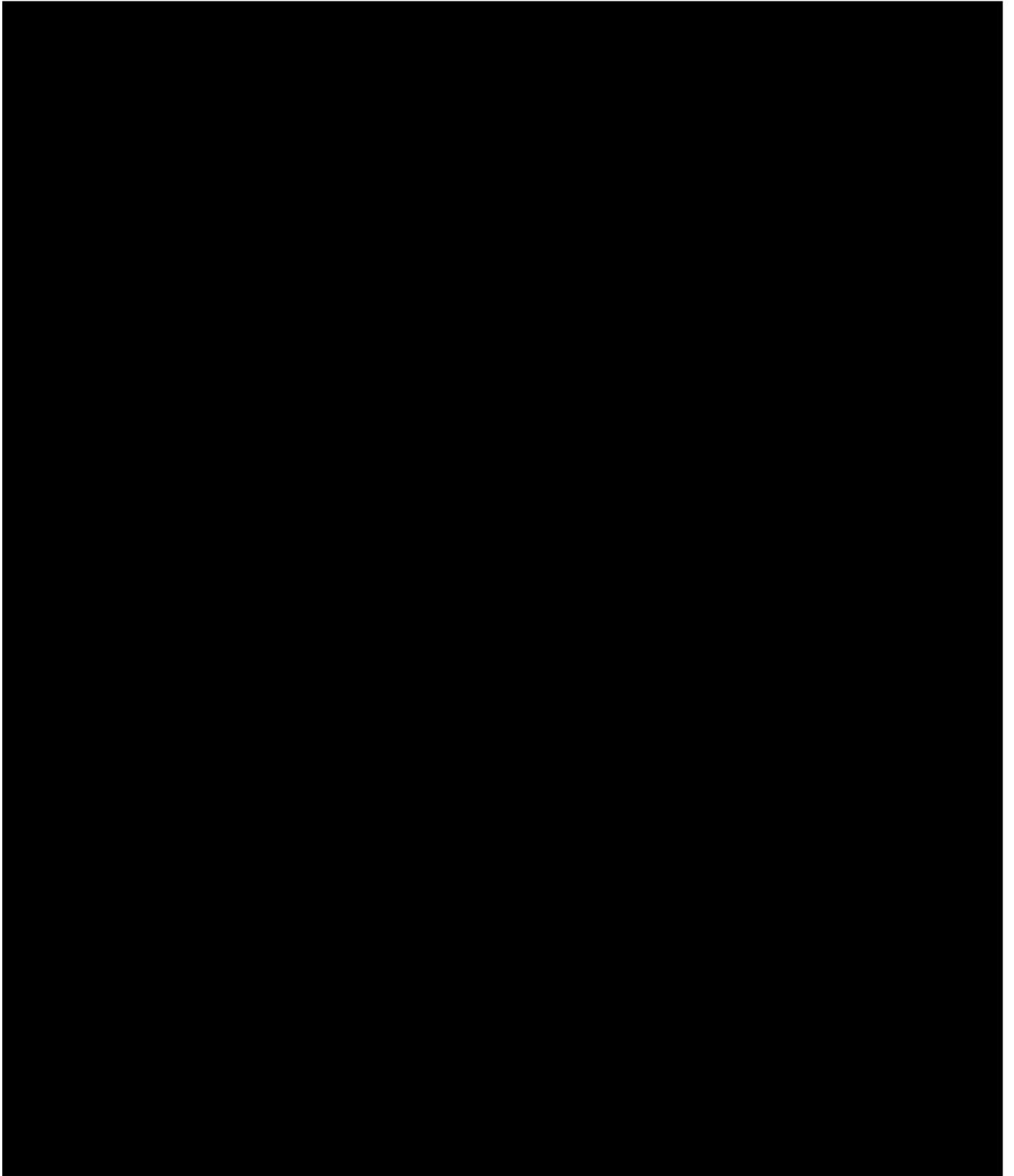


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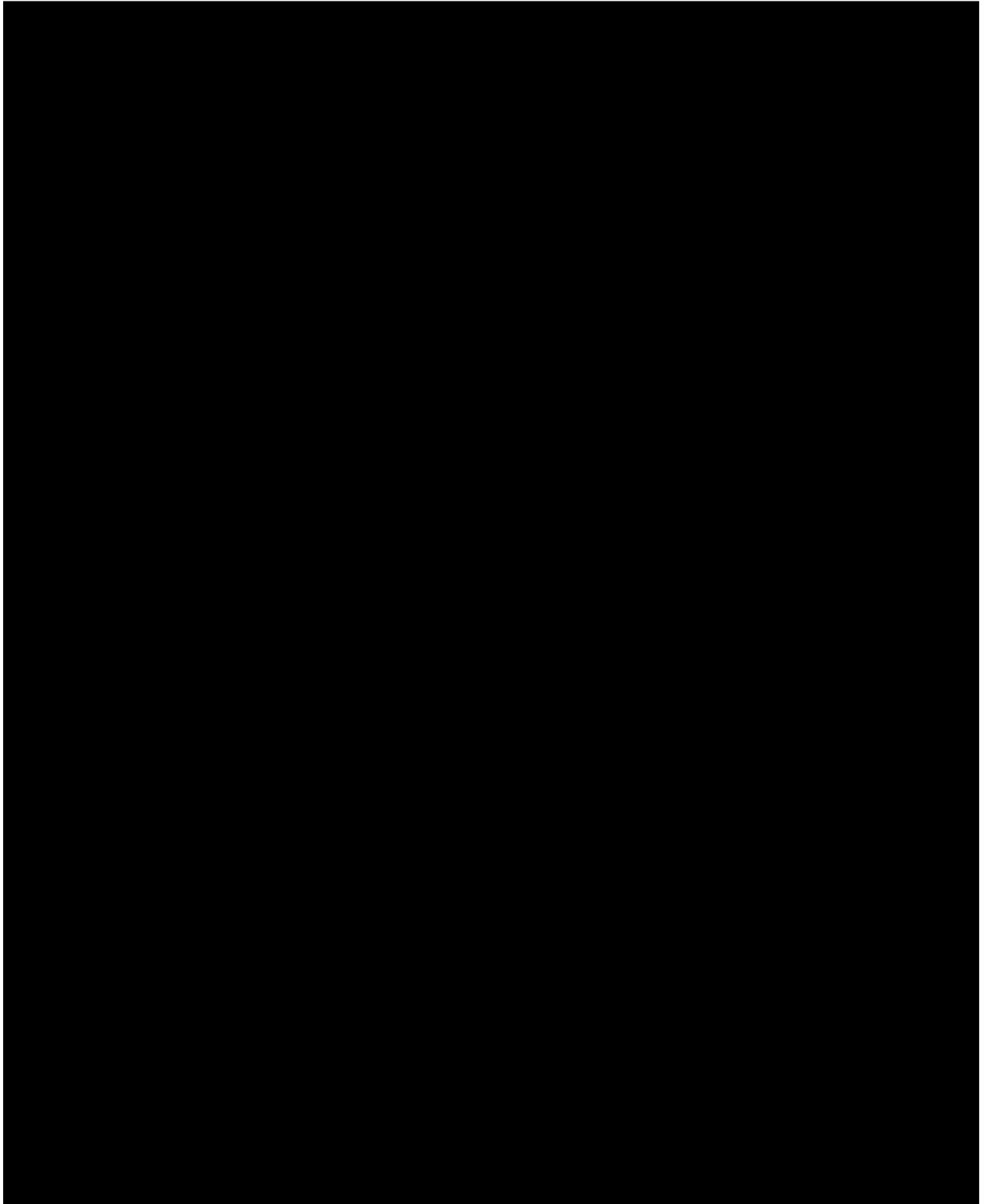




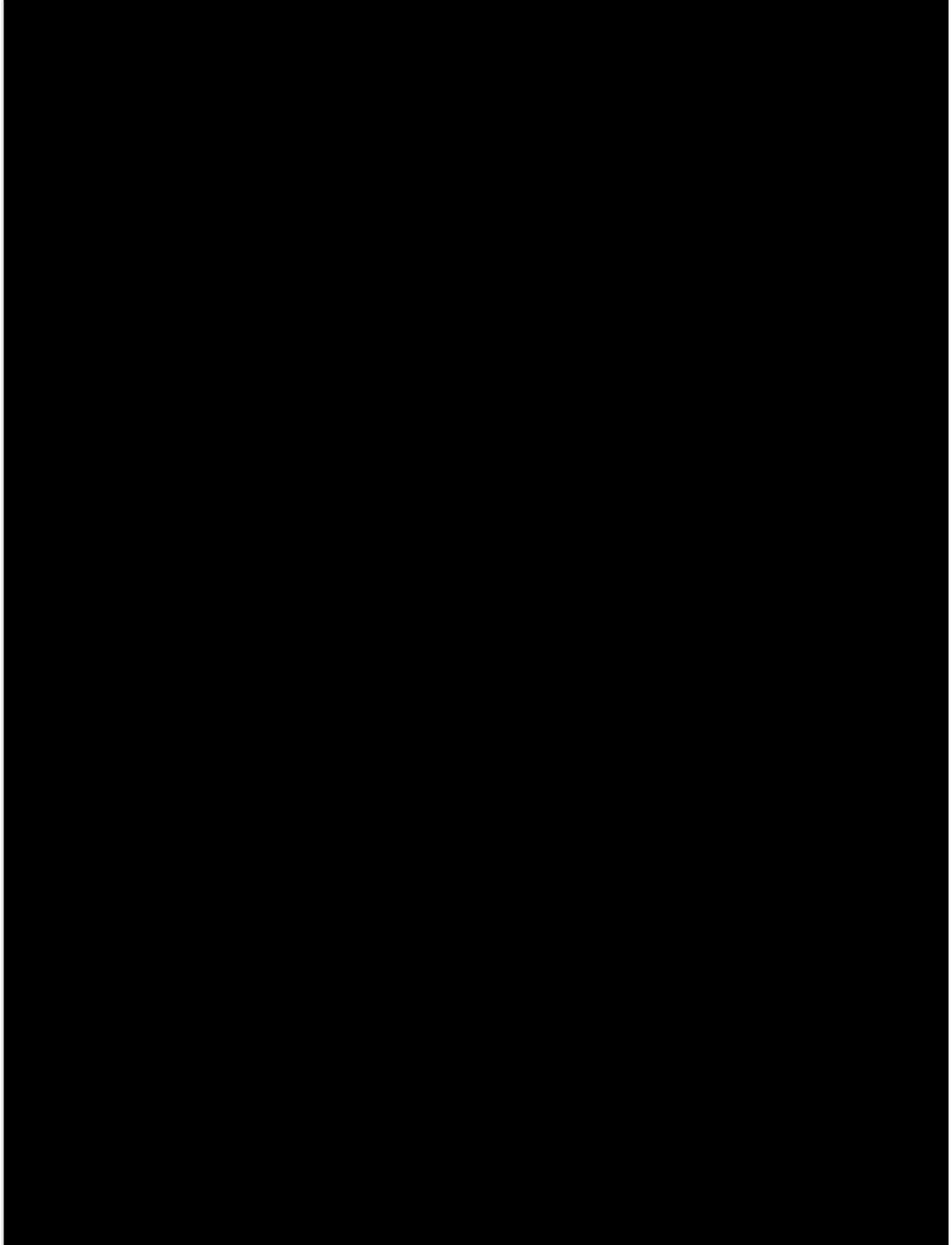


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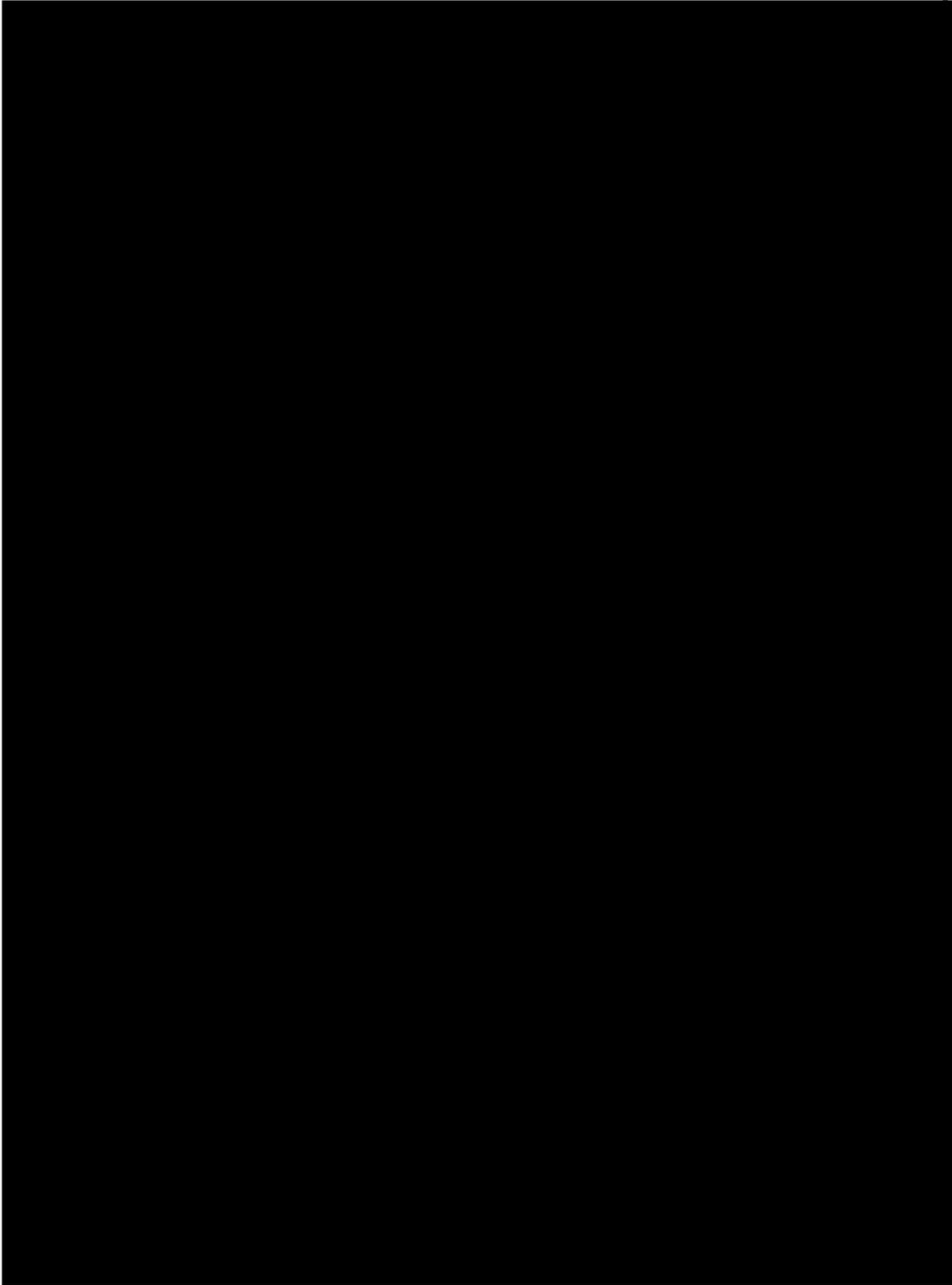


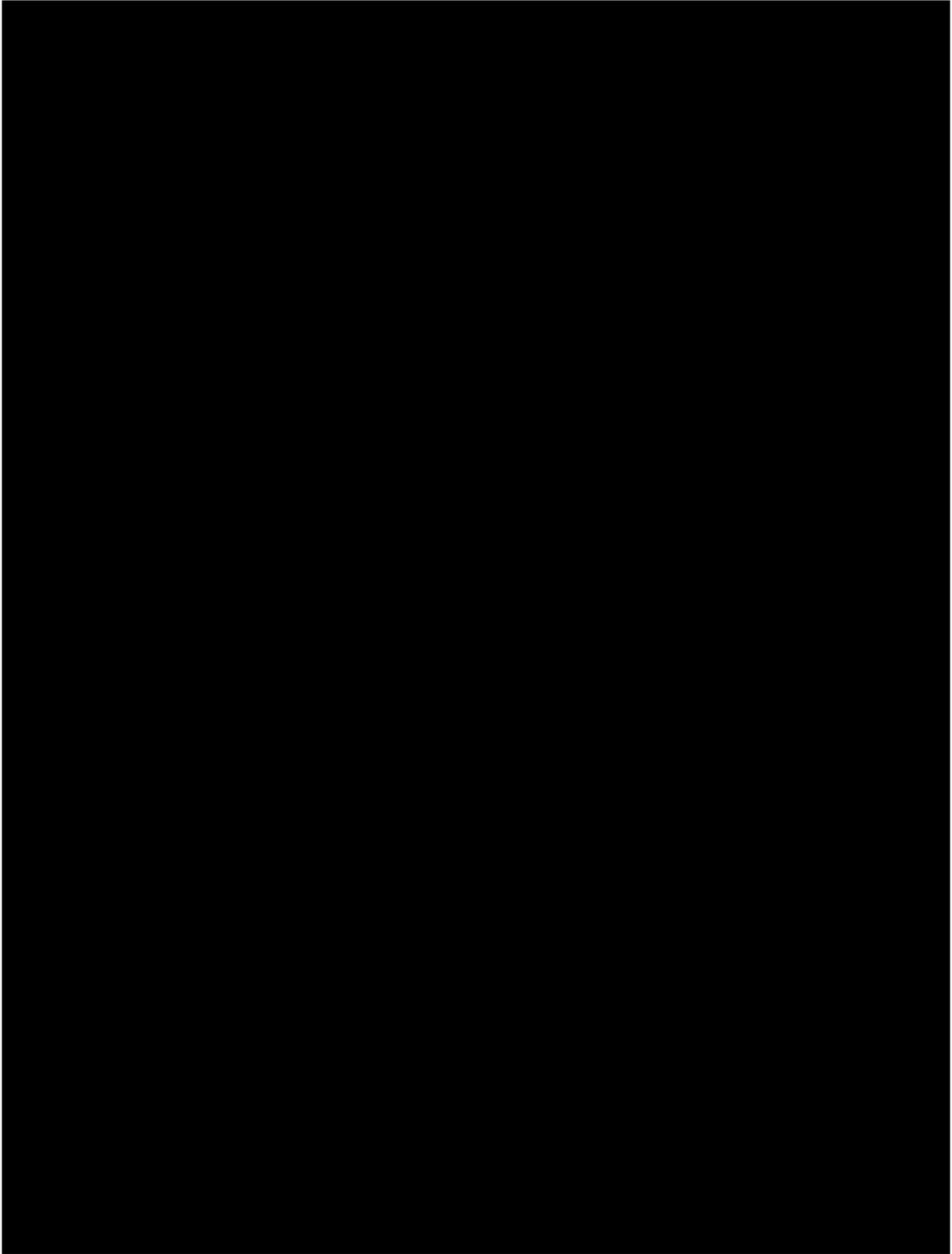
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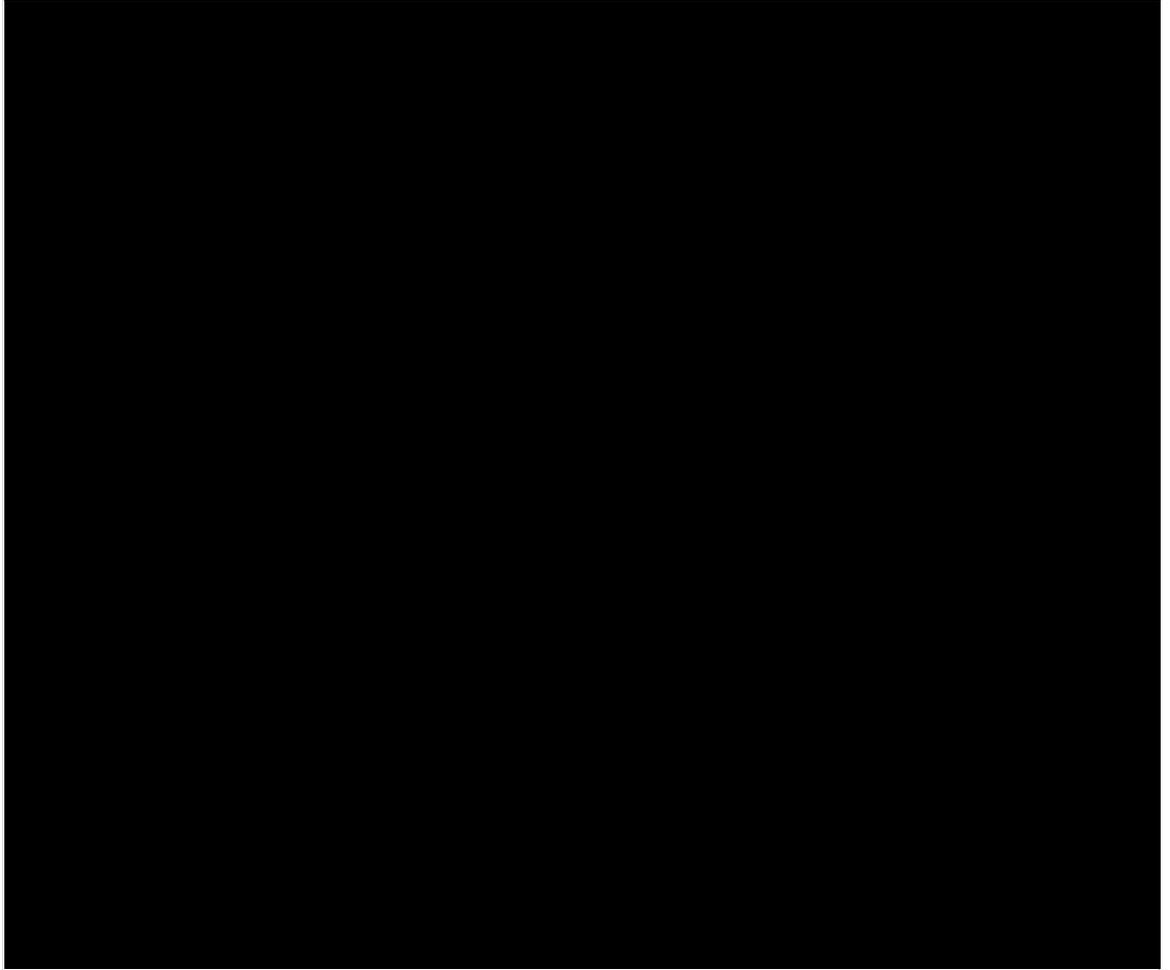


TVA RESTRICTED INFORMATION

TVA RESTRICTED INFORMATION







CASE CLOSING

File Number:	13E-13877
Subject Name:	NRC Assist – [REDACTED]
Location:	Browns Ferry Nuclear
Special Agent:	[REDACTED]
Date Opened:	3/29/11
Date Closed:	01/23/2012

Basis for Investigation:

Ex 2

The NRC Office of Investigations requested TVA OIG assistance with their case (NRC file number [REDACTED]). This NRC investigation was predicated on an anonymous complaint alleging time and attendance abuse by TVA contract employees by means of the falsification of electronic dosimeter records at TVA Browns Ferry Nuclear (BFN). The three Day & Zimmerman NPS contract employees identified were: [REDACTED].

Findings:

Based on NRC inspection analysis of the BFN Protected Area (PA) and Reactor Building / Radiation Work Permit (RWP) logs, it was determined that the three contractors showed record of being inside the BFN Protected Area, but with inconsistencies with associated BFN Reactor Building access records.

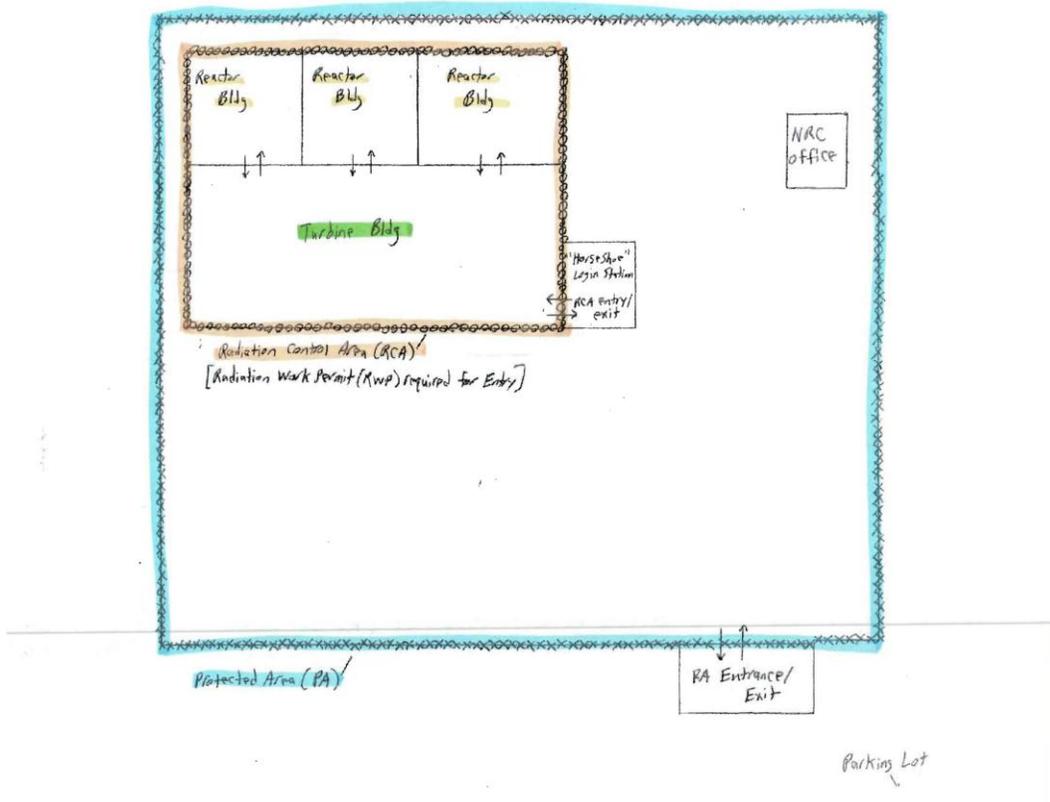
Jointly, NRC and OIG agents interviewed [REDACTED], BFN Security, BFN Operations Management and Day & Zimmerman management. The investigation determined that it is possible for an individual (contractor or TVA employee) to be inside of the BFN Radiation Control Area, while logged onto a Radiation Work Permit, but have no corresponding access to the BFN Reactor Building. This is possible as the BFN Reactor Building is located within the Radiation Control Area and that access is only possible by means of the Turbine Building.

As part of their primary job function, these three contract employees performed cleaning services on the floor of the BFN Turbine Building. To physically access the Turbine Building, both a Radiological Work Permit and physical access to the Radiation Control Area are required. As such, these individuals would routinely be logged onto a Radiation Work Permit, but not have a corresponding access to the Reactor Building as their routine tasks were within the Turbine Building and did not necessitate access inside the Reactor Building (See Drawing Below).

Additionally, if an individual who was logged onto a Radiation Work Permit were to physically leave the BFN facility without logging off of the permit, they are to contact plant operation personnel by phone and advise of their error so that they can be manually logged out for accountability purposes.

The NRC advised that they had determined that that the three contract employees had not willfully violated radiation work permit procedures. The NRC has since closed its case. The OIG formally requested the report of investigation from the NRC, but this was not provided as requested. As such, the transcripts from [REDACTED] and [REDACTED] recorded interview were provided, but the transcription from [REDACTED] interview was not.

Blounts Ferry



Report to management: Yes No

Prosecutive status: Accepted Declined Not referred

Basis for closing: Allegation unsubstantiated Management response

Comments:

_____	_____	12/07/11
Agent Name	Agent Signature	Date
_____	_____	01/23/2012
Special Agent in Charge	Special Agent in Charge Signature	Date

CASE CLOSING

File Number: Case File 25B14548

Subject Name: ██████████

Location: /

Special Agent: ██████████

Date Opened: 4/20/2012

Date Closed: 4/26/2012

Basis for Investigation: TVA Police & Physical Security Manager ██████████ stated ██████████ ██████████ laptop had been stolen while he was travelling. The laptop was recovered from the country of Jordan using CompuTrace to locate it. The individual in possession of the laptop willingly sent it back to TVA. ██████████ requested the OIG Review the contents of the laptop to determine what information may have been compromised by the theft.

Findings: At the request of TVA Police we evaluated the contents of the subject laptop's hard drive to determine what happened in the time between the laptop being stolen and the laptop being recovered.

The Office of the Inspector General reviewed the hard drive contents of the Dell laptop bearing serial number ██████████ with the following results:

Ex 2

- A. No TVA data was found in the active portions of the computer hard drive.
- B. The computer had the operating system reinstalled on or about June 7, 2011, effectively deleting any existing data.
- C. TVA data existed in the unused portions of the hard drive. The data would not be readily accessible to a user. Some of the information was not encrypted and consisted of photographs of plant equipment.

EX 2

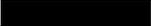
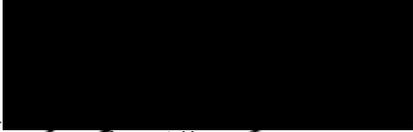
- D. An account named ██████████ was created on the system after the operating system was reinstalled.
- E. The operating system was again re-installed on March 11, 2012, effectively deleting existing data on the hard drive.

Report to management: Yes No

Prosecutive status: Accepted Declined Not referred

Basis for closing: Allegation unsubstantiated Management response

Comments: Case closed upon completion of forensic review.

 _____ Agent Name	 _____ Agent Signature	<u>04-26-2012</u> Date
 _____ Special Agent in Charge	 _____ Special Agent in Charge Signature	<u>4/26/12</u> Date

CASE CLOSING

File Number:	Case File 20Z12990 (██████)
Subject Name:	BROWNS FERRY
Location:	North Alabama/Browns Ferry Nuclear Plant
Special Agent:	██████████
Date Opened:	2/1/2010
Date Closed:	02/29/2012

Basis for Investigation: At the request of TVA ██████████, we conducted an investigation of the reasons for TVA's unsuccessful effort to complete an Extended Power Uprate (EPU) project at the Browns Ferry Nuclear Plant (BFN). The ████████ advised the Office of the Inspector General (OIG) that an EPU project had been initiated at BFN and between \$10 million and \$100 million had been spent on the project thus far, but the EPU had not been achieved. The ████████ further advised the OIG that TVA's poor handling of NRC regulatory hurdles may prevent the uprate altogether.

Upon initial review, the OIG learned that an EPU project was conceptualized for BFN in 1999 and began implementation in 2001. As of the date of this report, the EPU has not yet been achieved, although most other plants in the industry which attempted EPUs achieved them in two to four years. Further, BFN reported it had spent approximately \$97 million on the EPU project, not including mixed modification costs.

Findings: A power uprate is the process of increasing the maximum power level at which a commercial nuclear power plant reactor operates. Utilities have used power uprates since the 1970s as a way to generate more electricity from their nuclear plants. Power uprates are largely a recent strategy, with most projects kicked off after the mid-1990s. The NRC approved the first power uprate in September 1977.

There are three types of power uprates, one of which is an EPU. EPU differs substantially from the other types of uprates in both cost and scope requirements, but holds open a possible 20 percent increase in power production for each affected reactor. All systems touched by an EPU must be analyzed before a license application is submitted to NRC. The first EPU in the nuclear industry was achieved in 1998, and the first double digit (10 percent or more power increase) EPU was achieved in 2001.

An RAI was issue in November 2011; the TVA Board Audit committee was briefed and the TVA CEO, CNO, and COO were briefed via Powerpoint Report. A draft of the RAI was provided to TVA management and ██████████ for review and comment. TVA management chose to not comment because the time period discussed was prior to current management's tenure. ██████████ provided a written response to draft excerpts from the RAI.

In summary, the investigation revealed the following as documented in the

RAI:

I. QUESTIONABLE MANAGEMENT DECISIONS INTERFERED WITH EPU SUCCESS

A. Certain senior level managers made decisions that resulted in significant adverse impacts on the success of the EPU project being achieved within the first three years. Specifically:

(1) [REDACTED]

[REDACTED]. The briefing package presented to the TVA Board of Directors for approving the project nevertheless indicated the methodology was NRC approved. TVA Nuclear management advised the TVA Board on April 18, 2001, that the BFN EPU would be accomplished at a cost of \$99 million. The March 12, 2001, Board briefing memorandum contains the following:

TVA Nuclear has a high degree of confidence that BFN can implement the uprate within the proposed budget. The modifications risk potential is understood and captured within the project amount.

TVA Nuclear management verbally advised the Board on April 18, 2001, that the EPU would be accomplished utilizing a GE proprietary methodology. The March 12, 2001, Board briefing memorandum elaborated that the GE proprietary methodology had been approved by the NRC. GE submitted a Licensing Topical Report (LTR) for the (then) new constant pressure power uprate (CPPU) methodology to the NRC on March 19, 2001, one week after the Board briefing package was dated and less than a month prior to the capital project justification presentation to the Board. BFN relied upon the lesser cost of this new, unapproved methodology for its 2001 cost estimates. This same presentation further shows a \$21 million reduction in GE costs from the 1999 estimate (\$37 million versus \$58 million). The reduction was achieved by switching from the NRC-approved General Electric Licensing Topical Report (ELTR) methodology, which GE first proposed for BFN's EPU, to the new and unapproved GE CPPU methodology. This reduction and switch was achieved during contract negotiations with GE by [REDACTED], Vice President, Nuclear Generation Development. According to the presentation: "Additional Identified Scope Would Have Given A 1999 Project Cost Of \$117 to 128 Million." In short, the information made available to the Board by [REDACTED] and others on and shortly prior to April 18, 2001, was (1) two years old (assuming use of an NRC-approved methodology); (2) inaccurate due to the change in methodology, scope, cost, and risk; and (3) known corporately to be so at the time it was transmitted to the Board.

When the EPU was approved, TVA had a two-member Board-- Skila S. Harris and Glenn L. McCullough, Jr. Ms. Harris was not told that the cost estimate was \$117-\$128 million. The only estimate she received was roughly \$98-\$102 million range with an overall \$99 million estimate.

Mr. McCullough was never told the methodology to be used for the EPU was not approved by the NRC. Mr. McCullough stated that if he had been told of the additional identified costs, risks, and use of a non-approved method, he may have still approved the project, but he would have required more information and due diligence from TVA before voting for approval, particularly regarding the use of a process not approved by the NRC and how BFN would manage that risk.

(2) [REDACTED]

[REDACTED]. On June 26, 2001, TVA's EPU engineering staff wrote a letter to GE denying the viability of CPPU given GE's basis data and requested a return to the NRC-approved ELTR methodology (see Appendix B). GE responded in writing on July 13, 2001, and agreed to re-engage using ELTR for an additional 20-percent cost. TVA's EPU engineering staff prepared a second letter in August 2001 reiterating the previous position that "the scope of task report contents as defined in ELTR . . . are required for EPU implementation to assure the safe and efficient operation of BFN," which questioned the safety of GE's data assumptions. According to EPU engineering staff, [REDACTED] refused to send the letter, stating they were "being too hard on GE," and that the EPU team needed to continue working with GE on the CPPU. This decision appears to have been based not on the scientific assessment of the viability of the project, but the cost. [REDACTED] recalled some of the issues in the letter being brought to him by his staff, but did not recall ever being presented with the letter or refusing to transmit the letter to GE.

Some of the missing data and processes in GE's proposed CPPU methodology pointed out by TVA engineering staff were ultimately required of GE by the NRC prior to CPPU licensure (which occurred in 2003 after revisions of the Constant pressure Power Uprate Licensing Topical Report (CLTR)).

B. [REDACTED]

[REDACTED]. Additionally, TVA's fuel switch resulted in the NRC not allowing BFN to conduct the fuel change and EPU modifications simultaneously. BFN had to start almost from the beginning with a different EPU methodology--the ELTR which was available from the beginning of the EPU project--and was the same methodology BFN used to achieve Stretch Power Uprates (SPUs) on Units 2 and 3 in 1998 and 1999. This cost significant time and resources.

II. CIRCUMSTANCES OCCURRED THAT WERE OUTSIDE OF TVA'S CONTROL

A. Circumstances occurred within the nuclear industry and nuclear engineering science that extended the length of time required for the EPU project and significantly increased the costs. These circumstances were outside of TVA's control but were moderate to significant in terms of their

potential impact. For example, during the period 2001 through 2004, the BFN EPU scope continued to grow. In 2003, the EPU was base-lined and deferred due to cash-flow issues at TVA and a new, ELTR-based EPU application was prepared by BFN for NRC licensure. Much of the data collected in 2001 and 2002 based on the CPPU methodology became unusable, and entirely new data was required based on analyses and testing utilizing the ELTR methodology. The new application was not completed and re-submitted until June 2004. By this time, the project management team had changed its cost projections to \$182 million. By 2004, problems associated with steam dryers at the Quad Cities and Dresden Plants prompted the NRC to change review standards for the steam dryer analysis portion of EPU approval. One result of NRC's change in position was that BFN's second application for licensure became incomplete from the time of its submission, inasmuch as BFN's steam dryer data was insufficient for what became the NRC's continuously evolving standards for steam dryer evaluation. In sum and substance, the enhanced regulatory requirements made modifying existing steam dryers very difficult.

B. Additionally, in 2007 and 2008, containment accident pressure (CAP) issues further complicated the EPU project. Some plants, including BFN, proposed use of CAP to ensure acceptable performance of the emergency core cooling system (ECCS) pumps. The NRC concurred with this position, and BFN spent time and effort developing acceptable CAP models. However, NRC's Advisory Committee on Reactor Safeguards (ACRS) disagreed with the use of CAP to avert certain emergency scenarios; this disagreement between the ACRS and NRC took place during 2006 through 2008 and caused substantial lost time as BFN had to suspend its CAP efforts while the NRC tried to convince the ACRS of their position. NRC and BFN were unsuccessful. Projected costs prepared in December 2009 by the EPU team put the estimated cost to complete the EPU at \$697 million.

III. CONCLUSIONS

[REDACTED]

[REDACTED]

[REDACTED]

IV. COSTS

Funds expended on EPU since 2001 include \$97 million on direct EPU costs, \$26.5 million in incremental fuel costs, and an additional \$193 million in mixed margin modifications costs. However, the mixed modifications costs include both EPU-specific costs and generally required maintenance costs that would have been incurred by now anyway considering the long time span of a decade since the EPU effort began. Additional lost profits resulting from not achieving the EPU at the targeted dates range from \$373 million to \$448 million. The total expenditures and lost revenues, then, range from a minimum of \$496.5 million to a maximum of \$764.5 million.

Report to management: Yes No

Prosecutive status: Accepted Declined Not referred

Basis for closing: Allegation unsubstantiated Management response

Comments: Outside statute of limitations.

<u>[REDACTED]</u>	<u>[REDACTED]</u>	<u>12/5/11</u>
Agent Name	Agent Signature	Date
<u>[REDACTED]</u>	<u>[REDACTED]</u>	<u>02/29/2012</u>
Special Agent in Charge	Special Agent in Charge Signature	Date