

- 1 Q. Please provide in table format, the average severance cost per employee for
2 both management and non-management positions for the years 1998 - 2002.
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- 5 A. The average severance cost per employee by year for both management
6 and non-management positions for the years 1998 - 2002 is as follows:

Fiscal Year	Total Severance Pay	Average Severance Cost for Management (Non-Union)	Average Severance Cost for Non-Management (Union)
1998	\$131,827.23	\$65,913.62	
1999	\$34,579.86		\$34,579.86
2000	\$255,758.06	\$42,626.34	
2001	\$418,046.73		\$29,860.48
2002	\$1,465,395.82	\$70,672.67	\$48,321.92