In reference to Schedule "B", page 60 of 82 – Allowance for Unforeseen Items, project cost of \$750,000:

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Q. Please provide comparable project estimates for the period 1995 to the present. Also, please provide the actual expenditures in each and every year.

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A. Please refer to the response to CA-19 (b) for information on comparable project estimates and actual expenditures for this category.