

Exhibit MSD 61N

Review of OH Rates Cost-Plus Contracts - Engineering Contractors

Type	Contractor	Procedure	Status/Date
Design	Jacobs	Full review - based on 2010 results	Report - January, 2012
Design	HDR	Full review - based on 2010 results	Report - January, 2012
Design	Parsons (PWI)	Full review - based on 2010 results	Report - January, 2012
Design	Jacobs	Full review - based on 2011 results	Report - July, 2012
Design	HDR	Full review - based on 2011 results	Report - July, 2012
Design	Parsons (PWI)	Full review - based on 2011 results	Report - July, 2012
Design	AMEC	Reviewed forecasted amounts - NOT AN ACTUAL AUDIT	Report - July, 2012
Design	Burns & McDonnell	Deferred	Deferred to 2014 report
CM	Shannon & Wilson	Full review - based on 2011 results	Report - November, 2012
CM	Parsons Brinckerhoff, Inc.	Full review - based on 2011 results	Report - November, 2012
Design	Jacobs	Limited Review - performed full review of prior rates - based on 2012 results	April, 2013 - TAL
Design	HDR	Limited Review - performed full review of prior rates - based on 2012 results	October, 2013 - TAL
CM	KAI	Full review - based on 2012 results	Report - October, 2014
CM	Black & Veatch	Full review - based on 2012 results	Report - October, 2014
CM	Shannon & Wilson	Full review - based on 2012 results	Report - October, 2014
CM	CH2M Hill	Full review - based on 2012 results	Report - October, 2014
CM	Kwame	Full review - based on 2012 results	Report - October, 2014
CM	URS	Full review - based on 2012 results	Report - October, 2014
Design	Burns & McDonnell	Full review - based on 2012 results	Report - October, 2014
Design	Parsons (PWI)	Full review - based on 2012 results	Report - October, 2014
CM	Parsons Brinckerhoff, Inc.	Limited Review - performed full review of prior rates - based on 2012 results	April, 2014 - TAL
Design	Jacobs	Limited Review - performed full review of prior rates - based on 2013 results	April, 2014 - TAL
Design	HDR	Limited Review - performed full review of prior rates - based on 2013 results	July, 2014 - TAL
Design	Burns & McDonnell	Limited Review - performed full review of prior rates - based on 2013 results	August, 2014 - TAL
CM	Shannon & Wilson	Limited Review - full review in prior years - discussed development of actual field rate (settled on negotiated 8.6 point deduction) - based on 2013 results	July, 2014 - TAL/BSW
CM	URS	Limited Review - performed full review of prior rates - based on 2013 results	September, 2014 - TAL
CM	Parsons Brinckerhoff, Inc.	Limited Review - performed full review of prior rates - based on 2013 results	September, 2014 - TAL
CM	CH2M Hill	Limited Review - performed full review of prior rates - based on 2013 results	January, 2015 - TAL
CM	Kwame	Agreed to continue with the 2012 rates for 2013 (Co's 2013 audit has been delayed due to company restructuring) - Agreed to lock at 2012 rates. If 2013 audit results in lower rates (decreases will be captured for 2013).	NA
CM	KAI	Full review - based on 2013 results	No report Issued - No Changes - Completed January, 2015
CM	Black & Veatch	Full review - based on 2013 results	No report Issued - No Changes - Completed January, 2015
Design	AMEC	Full review - based on 2013 results	No report Issued - No Changes - Completed January, 2015
Design	Jacobs	Limited Review - performed full review of prior rates - based on 2014 results	March, 2015 - TAL
CM	Shannon & Wilson	Full Review based on 2014 results using new template - reduction of 14.65 points (6.05 points for bonus amounts; 8.6 points for field costs absorbed by District) based on 2014 results	Finalized October, 2015 - TAL/BSW - No report Issued - See previous column for results
Design	AMEC	Full review - based on 2014 results	No report Issued - No Changes - Completed October, 2015
Design	HDR	Full review - based on 2014 results	No report Issued - No Changes - Completed October, 2015
Design	Burns & McDonnell	Full review - based on 2014 results	No report Issued - No Changes - Completed October, 2015
CM	Parsons Brinckerhoff	Full review - based on 2014 results	No report Issued - No Changes - Completed October, 2015
CM	Black & Veatch	Limited Review - performed full reviews of rates for prior 2 years - based on 2014 results	December, 2015 - TAL

Review of OH Rates

Cost-Plus Contracts - Engineering Contractors

Type	Contractor	Procedure	Status/Date
CM	KAI	Full review - based on 2014 results	No report Issued - No Changes - Completed January, 2016
CM	URS	Full review - based on 2014 results	No report Issued - No Changes - Completed February, 2016
CM	CH2M Hill	Full review - based on 2014 results	Finalized June, 2016 - Minor decrease to field rate; Office rate not relevant as operates a CM
CM	Kwame	2014 RESULTS - IN PROGRESS	Deferred to 2015
CM	Shannon & Wilson	Full review - based on 2015 results	No report Issued - 8.6 point reduction - Completed August, 2016
Design	Jacobs	Limited Review - performed full review of prior rates - based on 2015 results	June, 2016 - TAL
CM	CH2M Hill	Limited Review - performed full review of prior rates - based on 2015 results	November, 2016 - TAL
Design	AMEC	Limited Review - performed full review of prior rates - based on 2015 results	July, 2017 - TAL
Design	Parsons Brinckerhoff	Limited Review - performed full review of prior rates - based on 2015 results	July, 2017 - TAL
Design	Jacobs	Limited Review - performed full review of prior rates - based on 2016 results	July, 2017 - TAL
Design	Parsons (PWI)	Limited Review - performed full review of prior rates - based on 2013 results	August, 2017 - TAL
Design	Parsons (PWI)	Limited Review - performed full review of prior rates - based on 2014 results	August, 2017 - TAL
Design	Parsons (PWI)	Limited Review - performed full review of prior rates - based on 2015 results	August, 2017 - TAL
Design	HDR	Limited Review - performed full review of prior rates - based on 2015 results	August, 2017 - TAL
Design	HDR	Limited Review - performed full review of prior rates - based on 2016 results	August, 2017 - TAL
Design	Burns & McDonnell	Limited Review - performed full review of prior rates - based on 2015 results	August, 2017 - TAL
Design	Burns & McDonnell	Limited Review - performed full review of prior rates - based on 2016 results	August, 2017 - TAL
Design	AMEC	Limited Review - performed full review of prior rates - based on 2016 results	October, 2017 - TAL
CM	Black & Veatch	Limited Review - performed full review of prior rates - based on 2015 results	February, 2018 - TAL
CM	Black & Veatch	Limited Review - performed full review of prior rates - based on 2016 results	February, 2018 - TAL
CM	KAI (Kennedy)	Limited Review - performed full review of prior rates - based on 2015 results	February, 2018 - TAL
CM	KAI (Kennedy)	Limited Review - performed full review of prior rates - based on 2016 results	February, 2018 - TAL
CM	AECOM (formerly URS)	Limited Review - performed full review of prior rates - based on 2015 results	February, 2018 - TAL
CM	AECOM (formerly URS)	Limited Review - performed full review of prior rates - based on 2016 results	February, 2018 - TAL
Design	Parsons Brinckerhoff (now WSP)	Limited Review - performed full review of prior rates - based on 2016 results	March, 2018 - TAL
CM	Kwame	Limited Review - performed full review of prior rates - based on 2015 results	March, 2018 - TAL
Design	Parsons (PWI)	Limited Review - performed full review of prior rates - based on 2016 results	March, 2018 - TAL
CM	CH2M Hill	Limited Review - performed full review of prior rates - based on 2016 results	May, 2018 - TAL
Design	Jacobs	Limited Review - performed full review of prior rates - based on 2017 results	June, 2018 - TAL
CM	URS	Limited Review - performed full review of prior rates - based on 2017 results	June, 2018 - TAL
CM	Parsons Brinckerhoff	Limited Review - performed full review of prior rates - based on 2017 results	June, 2018 - TAL
CM	Shannon & Wilson	Limited Review - performed full review of prior rates - based on 2017 results	June, 2018 - TAL
Design	Burns & McDonnell	Limited Review - performed full review of prior rates - based on 2017 results	June, 2018 - TAL
Design	HDR	Limited Review - performed full review of prior rates - based on 2017 results	June, 2018 - TAL
CM	Kwame	Limited Review - performed full review of prior rates - based on 2016 results	July, 2018 - TAL
Design	AMEC	Limited Review - performed full review of prior rates - based on 2017 results	Oct, 2018 - TAL
CM	KAI (Kennedy)	Limited Review - performed full review of prior rates - based on 2017 results	December, 2018 - TAL
CM	Black & Veatch	Limited Review - performed full review of prior rates - based on 2017 results	January, 2019 - TAL
CM	CH2M Hill	Limited Review - performed full review of prior rates - based on 2017 results	January, 2019 - TAL
Design	Parsons (PWI)	Limited Review - performed full review of prior rates - based on 2017 results	January, 2019 - TAL