



**OVERLAND CONSULTING**

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February 21, 2017

Secretary to the Public Service Commission  
Three Empire State Plaza  
Albany, NY 12223

Subject: Case 16-M-0610 – Proposal to Perform Comprehensive Management Audits of  
New York State Electric & Gas Corporation and Rochester Gas and Electric Corporation

Dear Secretary to the Public Service Commission:

In this transmittal, Overland Consulting is providing certain substitution pages to our proposal submitted on February 9, 2017. These revisions are provided in response to a letter dated February 21, 2017, wherein Staff identified one area of potential conflict of interest that was not explicitly addressed. The RFP requires disclosure of any work performed for other organizations associated with the utility industry in New York during the five-year period preceding the date of the audit. The letter provides us the opportunity to address potential ambiguity regarding recent work performed by Overland and its subcontractor, FTI Consulting.

This submission provides substitution pages to our conflict of interest statement.

My signature below certifies that all information contained in the proposal is accurate. Overland is committed and able to perform all the work contained in this proposal. We are in compliance with all RFP requirements, and the proposal is a firm offer for 180 days from this date.

Thank you in advance for your consideration of our proposal. Please contact me at (913) 599-3323 or by email at [hlubow@overlandconsulting.com](mailto:hlubow@overlandconsulting.com) if you need any additional information concerning this document.

Sincerely,

**OVERLAND CONSULTING**

Howard E. Lubow, President