Chris Sandve
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November 14, 2025

Keshni Nand
Registrar
British Columbia Utilities Commission
Suite 410, 900 Howe Street
Vancouver, BC V6Z 2N3

Dear Keshni Nand:

RE: British Columbia Utilities Commission (BCUC or Commission)
British Columbia Hydro and Power Authority (BC Hydro)
Mica Unit 1 to 4 Circuit Breakers Replacement Project (Project)
Annual Progress Report No. 1
October 1, 2024 to September 30, 2025

BC Hydro writes in compliance with BCUC Order No. G-224-24 to provide Annual Progress Report No. 1 for the Project.

Confidential Version of Report

BC Hydro is providing a confidential version of Annual Progress Report No. 1 to the BCUC only. The public version of the report is being filed under separate cover and has been redacted to maintain confidentiality over commercially sensitive information. If this information was made available publicly, it could pose significant harm or prejudice to BC Hydro's negotiating position for future change orders and construction claims because it would enable the main contractor to know the amount of contingency that BC Hydro estimated for the Project. BC Hydro requests that the information be held confidential on an ongoing basis, until otherwise determined by the BCUC in accordance with Part IV of the BCUC's Rules of Practice and Procedure. Public disclosure of the redacted information would harm our negotiating position and ultimately harm our customers.

For further information, please contact Bridget McNulty at
bchydroregulatorygroup@bchydro.com.

Yours sincerely,

Chris Sandve
Chief Regulatory Officer

dj/cm

Enclosure

BC Hydro Mica Unit 1 to 4 Circuit Breakers Replacement Project

Annual Progress Report No. 1

October 2024 to September 2025

PUBLIC

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1 Background

The objective of the Mica Unit 1 to 4 Circuit Breakers Replacement Project (the **Project**) is to maintain the reliable operation of the Mica Generating Station through the replacement of the existing obsolete Unit 1 to 4 generator circuit breakers that BC Hydro can no longer reliably maintain due to the lack of Original Equipment Manufacturer support, as well as the replacement of their corresponding isolated phase buses.

The Project scope remains the same as summarized in section 4.2.1 of the Project application filed with the BCUC on March 5, 2024, under section 44.2 of the *Utilities Commission Act* (**Application**).

On August 20, 2024, the BCUC issued its Decision and Order No. G-224-24 accepting the capital expenditure schedule for the Project. In Order No. G-224-24, the BCUC directed BC Hydro to file annual progress reports as follows:

- Actual costs incurred to date compared to the Project cost breakdown table estimate provided in Table 4-3 of the Application, including the use of Project Reserve, if accessed, highlighting variances with an explanation of variances greater than 30% for any row number or line item;
- Updated forecast of costs, highlighting the reasons for costs that are forecast to have variances greater than 30% for any row number or line item; and
- The status of identified risks noted in Chapter 6 of the Application, highlighting the status of identified risks, changes in and additions to risks, the options available to address the risks, the actions that BC Hydro is taking to deal with the risks and the likely impact on the Project's schedule and cost.

BC Hydro files this Progress Report No. 1 (**Report**), which provides an update on the Project, covering the period from October 1, 2024, to September 30, 2025

(**Reporting Period**). During the Reporting Period, there were no material changes to report as defined in Order No. G-224-24.

2 Project Cost

At the time of the Application, the Project had an Authorized Cost of $200.4 million with an expected In-Service Date of November 2028. In March 2025, BC Hydro's Board of Directors approved Implementation Funding for the Project with an Expected Amount of $172.0 million, an Authorized Amount of $182.1 million and an In-Service Date of November 2028.

Table 1 below provides the actual costs incurred to the end of the Reporting Period. The table also provides the Project's forecast Expected Cost and Authorized Cost as of September 30, 2025, and a comparison to the Project Cost Range Breakdown provided in Table 4-3 of the Application.

As of the end of the Reporting Period, the actual costs incurred total $33.9 million. The forecast Expected Amount as of the end of the Reporting Period is $172.0 million, which is less than the Expected Amount in the Application ($177.0 million). The forecast Authorized Cost is $182.1 million, which is less than the Authorized Cost in the Application ($200.4 million).

Variances for line items greater than 30% between the Project Cost Range Breakdown provided in Table 4-3 of the Application (Table 1, column A) and i) the Project's forecast cost as of September 30, 2025 (Table 1, column B) are explained in section 2.1; and ii) the Project's actual costs as of September 30, 2025 (Table 1, column E) are explained in section 2.2.

Table 1 Project Cost Summary Table as of September 30, 2025[1]

		A	B	C	D	E	F	G
Row No.	**Description**	**Application filed March 5, 2024 ($ million)**	**Current Forecast at September 30, 2025 ($ million)**	**Current Forecast Variance to Application ($ million) B-A**	**Current Forecast Variance to Application (%) C/A**	**Actuals to September 30, 2025 ($ million)**	**Actuals Variance to Application ($ million) E-A**	**Actuals Variance to Application (%) F/A**
1	**Pre-Implementation Phase Costs**	3.9	3.5	-0.4	-10	3.5	-0.4	-10
	(Excludes Interesting During Construction and Capital Overhead)							
	Implementation Phase Costs							
	Direct Construction Costs							
2	Construction and Contract Management	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
3	Supply/Install generator circuit breakers and isolated phase buses[2]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
4	Removals[3]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
5	**Total Direct Construction Costs**	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
	Indirect Construction Costs							
6	General Management	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
7	Engineering & Design	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
8	Indigenous Relations, Environment and Stakeholders	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
9	**Total Indirect Construction Costs**	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
10	**Implementation Costs**							
	(Before Contingency & Loadings)	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]

1 Due to the use of rounded numbers, certain columns and rows may not calculate precisely to the numbers provided.

2 Supply and installation costs for the generator circuit breaker and isolated phase bus work also includes the supply and install costs for the ancillary equipment associated with each unit. Supply and installation costs also include the additional cost of an increase in fire protection scope (refer to the review of the "Risk of an Increase in the Scope of Fire Protection" in section 3, Table 4 Summary of Material Project Risks and Treatments).

3 Removals include equipment and asbestos.

Row No.	Description	A Application filed March 5, 2024 ($ million)	B Current Forecast at September 30, 2025 ($ million)	C Current Forecast Variance to Application ($ million) B-A	D Current Forecast Variance to Application (%) C/A	E Actuals to September 30, 2025 ($ million)	F Actuals Variance to Application ($ million) E-A	G Actuals Variance to Application (%) F/A
11	Contingency	[redacted]	[redacted]	[redacted]	[redacted]	-	[redacted]	[redacted]
12	Capital Overhead	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
13	Interest During Construction	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
14	**BC Hydro Expected Cost**	**177.0**	**172.0**	**-5.0**	**-3**	**33.9**	**-143.1**	**-81**
15	Project Reserve (including Special Reserves)(Loaded)	23.4	10.0	-13.4	-57	-	-23.4	N/A
16	**BC Hydro Authorized Cost**	**200.4**	**182.1**	**-18.3**	**-9**	**33.9**	**-166.5**	**-83**
17	**Project Cost Range**	**200.4-163.0**[4]						

[4] Estimating accuracy range of +9.5%/-8% of the Expected Cost of the Implementation phase.

2.1 Project Cost Forecast Variance Explanation

Table 2 below provides the reasons for the variances of 30% or greater between the costs submitted in the Application and the forecast costs as of the end of the Reporting Period as shown in Table 1, column C.

Table 2 Project Cost Forecast Variance Explanation as of September 30, 2025

Row in Table 1, Column C	Explanation	Total Variance ($ million)
4	Increase of $[redacted] million due to the discovery of asbestos-contaminated dust on top of the equipment to be removed, which requires third-party contractor expertise and significantly greater effort to safely remove.	[redacted]
6	Decrease of $[redacted] million due to lower forecast costs for Project Management, Quality Management, and Procurement Management.	[redacted]
12	Decrease of $[redacted] million due to the impact of lower overall forecast Project capital costs and a decrease in the capital overhead rate.	[redacted]
13	Decrease of $[redacted] million due to lower overall forecast Project cost and refinement to the timing of resources and materials to support Project implementation over the planned construction period.	[redacted]
15	Decrease of $[redacted] million due to: • a $[redacted] million reduction in Project reserve due to a reduction in cost risk with Project scope now defined under a signed contract; • a reallocation of the $[redacted] million Special Reserve for increased fire protection scope to the base Project cost estimate (refer to the "Risk of an Increase in the Scope of Fire Protection" set out in section 3, Table 4); and • a $[redacted] million reduction in the Special Reserve for cost escalation risk due to lower risk with commodity price and production indexation clauses now defined under a signed contract.	[redacted]

2.2 Actual Cost Variance Explanation

Table 3 below provides the reasons for the variances of 30% or greater between the costs submitted in the Application and the actual costs incurred as of the end of the Reporting Period as shown in Table 1, column F.

Table 3 Actual Costs Incurred Variance Explanation as of September 30, 2025

Row in Table 1, Column F	Explanation	Total Variance ($ million)
2 - 16	Negative variances in the identified rows are due to the Project activities being early in the Implementation phase and still being underway. These variances are not indicative of the financial performance of the Project.	N/A

3 Project Risks

This section describes the material Project risks that have the potential to impact the Project, as reviewed in Chapter 6 of the Application. Over the life of the Project, risks and associated risk treatments will be identified, analyzed, monitored, and reviewed, in accordance with BC Hydro's project management practices and procedures. The material Project risks are summarized in Table 4 below.

Table 4 Summary of Material Project Risks and Treatments

From Application dated March 5, 2024 & Newly Identified Risks						Updated for Reporting Period ending September 30, 2025		
1	2	3	4	5	6	7	8	9
Section in Application	**Risk Status**	**Description of Risk Event and Consequence**	**Consequence Type**	**Risk Level**	**Residual Risk Level**	**Risk Status[5]**	**Risk Treatments (Identified in the Application or New)**	**Residual Risk Level**
6.3.1	Active	**Risk of Outage due to Equipment Failure Prior to Construction Start** There is risk of an unplanned outage caused by failure of the Mica Units 1 to 4 generator circuit breakers or isolated phase buses prior to replacement, which may result in increased maintenance or replacement costs, lost revenues, and resource replacement costs to maintain system load-resource balance	Financial Loss	10 **Probability:** Possible (L6) **Severity:** $10 million to $100 million (S4)	8 **Probability:** Remote (L5) **Severity:** $10 million to $100 million (S4)	Closed	• Completed – Opportunity based equipment inspections. • Completed – Onsite inventory salvage parts for repair were available to be used if and as required and subject to form of equipment failure. • Completed –Definition phase and partial Implementation phase activities undertaken in parallel where possible. • Completed – Equipment data and inspection reports were reviewed to prioritize units for replacement with highest risk of failure. • Completed – Construction communication and planning ensured an ability to replace units in a different sequence in the event of failure.	Not applicable

5 Risk status explanation: **Identified:** The risk event is identified and has not occurred. Treatment plans may still be in development. **Treated:** There are no further actions to complete in anticipation of the event. However, the risk event is still possible, and project resources may still be drawn upon. **Active:** The risk event has occurred, and the consequence may or may not have occurred. **Closed:** The risk event exposure has passed, and contingency will not be used to address the risk event. Other applicable scenarios include when a risk event duplicates with existing ones in the register, or when the Project Manager determines the risk event is not relevant or an error entry.

From Application dated March 5, 2024 & Newly Identified Risks						Updated for Reporting Period ending September 30, 2025		
1	2	3	4	5	6	7	8	9
Section in Application	**Risk Status**	**Description of Risk Event and Consequence**	**Consequence Type**	**Risk Level**	**Residual Risk Level**	**Risk Status[5]**	**Risk Treatments (Identified in the Application or New)**	**Residual Risk Level**
6.3.2	Active	**Risk of an Increase in the Scope of Fire Protection** Due to the age and condition of the fire protection sprinkler system on the Mica generator circuit breaker chamber level, there is a risk that Project scope will need to be increased by replacing corroded fire protection piping headers, which would result in increased cost and complexity, possible schedule delay, and increased outage lengths.	Financial Loss	9 **Probability:** Possible (L6) **Severity:** $1 million to $10 million (S3)	8 **Probability:** Remote (L5) **Severity:** $1 million to $10 million (S3)	Closed	• Completed – Assessed existing fire protection piping headers condition. • Completed – Construction sequencing confirmed to be acceptable either inside or outside the outage windows – no material impact. • Completed – A Special Reserve of $[redacted] million was included to account for additional costs that would be incurred if there was an increase in the fire protection scope. The Special Reserve has now been reallocated to the base Project cost to account for the additional cost of a confirmed increase in fire protection scope. Refer also to Footnote No. 2 on page 3.	Not applicable

From Application dated March 5, 2024 & Newly Identified Risks						Updated for Reporting Period ending September 30, 2025		
1	2	3	4	5	6	7	8	9
Section in Application	**Risk Status**	**Description of Risk Event and Consequence**	**Consequence Type**	**Risk Level**	**Residual Risk Level**	**Risk Status[5]**	**Risk Treatments (Identified in the Application or New)**	**Residual Risk Level**
6.4.1	Identified[6]	**Risk of Outage due to Equipment Failure During Construction** Due to equipment failure of one unit while construction on another unit is ongoing may occur there is a risk of two units being offline, potentially extending the forced outage into the winter peak high load period, which would result in lost revenues and resource replacement costs to maintain system load-resource balance.	Financial Loss	10 **Probability:** Possible (L6) **Severity:** \$10 million to \$100 million (S4)	9 **Probability:** Remote (L5) **Severity:** \$10 million to \$100 million (S4)	Treated	• Ongoing – Undertake opportunity based equipment inspections and targeted intervention repairs when necessary. • Completed – Acquired spare parts for limited repairs. • Completed – Reviewed equipment data and inspections reports to prioritize units for replacement with the highest risk of failure. • Completed - Retained parts from dismantled units to augment the existing spares inventory.	8 **Probability:** Very unlikely (L4) **Severity:** \$10 million to \$100 million (S4)

6 The status of this risk was inadvertently reported in the Application as 'Active' instead of 'Identified'.

From Application dated March 5, 2024 & Newly Identified Risks						Updated for Reporting Period ending September 30, 2025		
1	2	3	4	5	6	7	8	9
Section in Application	**Risk Status**	**Description of Risk Event and Consequence**	**Consequence Type**	**Risk Level**	**Residual Risk Level**	**Risk Status[5]**	**Risk Treatments (Identified in the Application or New)**	**Residual Risk Level**
6.4.2	Active	**Risk of Schedule Delay due to Delayed Arrival of Long lead Time Equipment** Due to the complexity of the generator circuit breakers and isolated phase buses contract, specialized equipment design, and potential impacts of supply chain issues, there is a risk that contract award will take longer than anticipated or unforeseen events could occur after award to cause a delay to the delivery of the equipment or materials, which may result in additional outages, extension of an outage into the winter months, or deferral of construction start, with similar cost impacts as reviewed above	Financial Loss	10 **Probability:** Possible (L6) **Severity:** \$10 million to \$100 million (S4)	8 **Probability:** Remote (L5) **Severity:** \$1 million to \$10 million (S3)	Treated	• Completed – Commenced procurement processes for long lead items in Definition phase. • Completed – Procurement documents contain detailed information on schedule constraints and requirements. • Ongoing – Vendor to design, supply, and install the equipment. • Completed – Staged contract award for first unit supply included in partial Implementation phase funding. • Ongoing – Contracts to include a provisional plan to increase the number of crew members on site to accelerate the construction timeline if equipment delivery is delayed. • Completed – a design action plan was delivered to the vendor, setting out lessons learned in Project design to improve Unit 2 design. • Ongoing – Work closely with the vendor to expedite equipment delivery with improved Unit 2 design to support construction schedule. • Ongoing – Work with vendor to review and sequence construction schedule in the event of Unit 2 equipment delay.	8 **Probability:** Remote (L5) **Severity:** \$1 million to \$10 million (S3)

From Application dated March 5, 2024 & Newly Identified Risks						Updated for Reporting Period ending September 30, 2025		
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Section in Application	**Risk Status**	**Description of Risk Event and Consequence**	**Consequence Type**	**Risk Level**	**Residual Risk Level**	**Risk Status**[5]	**Risk Treatments (Identified in the Application or New)**	**Residual Risk Level**
6.4.3	Identified[7]	**Risk of Construction Delays** There is a risk that construction may not be completed on time, requiring additional or extended outages at Mica, which could impose costs in the form of lost revenues and resource replacement to maintain system load resource balance.	Financial Loss	10 **Probability:** Possible (L6) **Severity:** $10 million to $100 million (S4)	9 **Probability:** Possible (L6) **Severity:** $1 million to $10 million (S3)	Treated	• Completed – Design Build contract includes critical construction milestones tied to payment periods. • Completed – Scheduled a single nine month planned outage per year between March and October to avoid outage overlap, with one month of outage contingency and costs for BC Hydro resources needed to support on site construction work. • Completed – Included a three month construction break between outages for the winter peak load period. • Completed – Included space constraints and access details in design specifications, and arranged for the proponents to view site conditions. • Ongoing – Perform constructability and staging reviews prior to starting the planned outages. • Ongoing – Use existing unit maintenance outages already scheduled, where possible. • Completed – Added one month of additional outage contingency to allow time to review generation output and prepare an alternative energy plan to minimize impacts to the bulk system in the event of an outage extension.	9 **Probability:** Possible (L6) **Severity:** $1 million to $10 million (S3)

7 The status of this risk was inadvertently reported in the Application as ‘Active’ instead of ‘Identified’.

From Application dated March 5, 2024 & Newly Identified Risks						Updated for Reporting Period ending September 30, 2025		
1	2	3	4	5	6	7	8	9
Section in Application	**Risk Status**	**Description of Risk Event and Consequence**	**Consequence Type**	**Risk Level**	**Residual Risk Level**	**Risk Status[5]**	**Risk Treatments (Identified in the Application or New)**	**Residual Risk Level**
6.4.4	Identified[8]	**Risk of Damage to Existing Equipment during Construction** Due to the limited accessibility and complexity of site installation work, there is a risk of damage to existing equipment, which could result in cost increases, schedule delays, or interference with plant operations.	Financial Loss	10 **Probability:** Possible (L6) **Severity:** $10 million to $100 million (S4)	9 **Probability:** Remote (L5) **Severity:** $10 million to $100 million (S3)	Treated	• Completed – Required Design Build contractor to provide detailed equipment protection plans as well as mitigation plans for critical equipment repair and replacement. • Completed – Scheduled a single nine month planned outage per year between March and October, with one month of schedule contingency in the event of equipment damage repair. • Completed – Scheduled a three month construction break between outages for the winter peak load period. • Ongoing – Constructability and staging review will be performed prior to starting construction. • Ongoing – Require Design Build contractor to maintain insurance and liability. • Ongoing – BC Hydro to maintain construction insurance.	9 **Probability:** Remote (L5) **Severity:** $10 million to $100 million (S3)

8 The status of this risk was inadvertently reported in the Application as ‘Active’ instead of ‘Identified’.

<table>
<tr><th colspan="6">From Application dated March 5, 2024 & Newly Identified Risks</th><th colspan="3">Updated for Reporting Period ending September 30, 2025</th></tr>
<tr><th>1</th><th>2</th><th>3</th><th>4</th><th>5</th><th>6</th><th>7</th><th>8</th><th>9</th></tr>
<tr><th>Section in Application</th><th>Risk Status</th><th>Description of Risk Event and Consequence</th><th>Consequence Type</th><th>Risk Level</th><th>Residual Risk Level</th><th>Risk Status[5]</th><th>Risk Treatments (Identified in the Application or New)</th><th>Residual Risk Level</th></tr>
<tr><td>6.4.5</td><td>Identified[9]</td><td>Risk of Potential Safety Incidents (1)
There is a risk of increased safety incidents that may result in worker injury, disability, or a fatality from having workers and contractors performing operating, maintenance, and construction activities in constrained work areas with energized electrical equipment and hazardous equipment.</td><td>Safety-Worker</td><td>9
Probability: Possible (L6)
Severity: S3 – Temporary Disability</td><td>8
Probability: Remote (L5)
Severity: S3 – Temporary Disability</td><td>Treated</td><td rowspan="2">• Ongoing – Identify general safety requirements for moderate or high safety risk contracts that contractors must meet or exceed, as well as any additional work specific documentation or training required, and including safety requirements in the tender and contract.
• Ongoing – Develop and implement required safe work procedures and ensure they are implemented throughout construction.
• Ongoing – Take samples and identify materials prior to work taking place.
• Ongoing – Conduct daily safety meetings, safe work observations and ongoing safety audits of each contractor.
• Completed – Developed an Owner’s Safety Plan.
• Ongoing – Occupational Health Identification Risk Assessment (annual reviews)
• Completed – BC Hydro is the Prime Contractor, and a BC Hydro Site Safety Coordinator is in place.
• Ongoing – An Occupational Health and Safety Representative will review all Exposure Control Plans and work plans.
• Ongoing – Exposure Control Plans structures will be in place prior to work starting.</td><td>8
Probability: Remote (L5)
Severity: S3 – Temporary Disability</td></tr>
<tr><td>6.4.5</td><td>Identified[10]</td><td>Risk of Potential Safety Incidents (2)
Due to unknown conditions of equipment at Mica, there is a risk of worker exposure to hazardous materials (lead, asbestos, PCBs) which may result in worker injury (diseases, cancer, long term illness, etc.) and regulatory penalties by WorkSafeBC.</td><td>Safety-Worker</td><td>10.5
Probability: Fairly Likely (L6.5)
Severity: S4 – Permanent Disability</td><td>9
Probability: Remote (L6)
Severity: S4 – Permanent Disability</td><td>Treated</td><td>9
Probability: Remote (L6)
Severity: S4 – Permanent Disability</td></tr>
</table>

9 *Ibid*.
10 *Ibid*.

From Application dated March 5, 2024 & Newly Identified Risks						Updated for Reporting Period ending September 30, 2025		
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Section in Application	**Risk Status**	**Description of Risk Event and Consequence**	**Consequence Type**	**Risk Level**	**Residual Risk Level**	**Risk Status[5]**	**Risk Treatments (Identified in the Application or New)**	**Residual Risk Level**
6.4.6	Identified	**Risk of Cost Escalation Being Higher than Estimated** Due to current market conditions, there is a risk that cost escalation is higher than estimated.	Financial Loss	9.5 **Probability:** Fairly Likely (L6.5) **Severity:** $1 million to $10 million (S3)	8 **Probability:** Remote (L5) **Severity:** $1 million to $10 million (S3)	Treated	• Completed – BC Hydro has used pricing received from the Request for Proposal bid response and negotiated escalation formulas with the Proponent. • Completed – BC Hydro has also included a Special Reserve to address cost escalation beyond the expected escalation rates.	8 **Probability:** Remote (L5) **Severity:** $1 million to $10 million (S3)
New Added in Progress Report No.1	Identified	**Risk of Schedule Delay due to Coordination required with other Mica Capital Projects Under Construction and other Concurrent Maintenance Work** Due to the shared unit outages with current projects and maintenance works, there is a risk of schedule delays due to construction delays in any of the projects that share the same outage window (unit would not be able to go into service or fully commissioned).	Financial Loss	10 **Probability:** Possible (L6) **Severity:** $10 million to $100 million (S4)	9 **Probability:** Remote (L5) **Severity:** $10 million to $100 million (S3)	Treated	• Completed – Scheduled a single nine month planned outage per year between March and October to avoid outage overlap, with one month of outage contingency. • Ongoing - Collaborate with Generation Asset Management, Construction Management and Operations to plan for efficient coordination and sequencing of project and construction activity. • Ongoing - Review project construction sequencing with other ongoing projects to ensure alignment and prioritization of work. • Ongoing - Collaborate with other concurrent projects on a regular basis to ensure that commissioning plans are coordinated.	9 **Probability:** Remote (L5) **Severity:** $10 million to $100 million (S3)