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MIDWEST INSULATION CONTRACTORS ASSOCIATION

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**VOLUME 55 NO. 09
SEPTEMBER 2021**



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FALL BUSINESS MEETING OF MICA

The 2021 Fall Business Meeting of MICA is scheduled for **Thursday, October 14, and Friday, October 15, 2021**, in Omaha, Nebraska [**Please note the change in days from previous years. We are starting a day later in the week than in past years.**]. Board and Committee members should plan to arrive on Wednesday, October 13, 2021. The site of this fall's meeting is the **Marriott Omaha Downtown Capitol District Hotel in Omaha. This will be our first year at this hotel.** The hotel is located across the street from the CHI Health Convention Center. The new Capitol District area has numerous restaurants and bars for your entertainment pleasure.

The past several years, we have combined an educational seminar with the fall business meeting. This year, the Board decided to host a half-day educational seminar on Wednesday afternoon, October 13, 2021. If you wish to attend this **free** seminar, you need to register for it. Registration information regard-

ing this seminar was sent to you earlier this month as a separate item.

This year's fall business meeting will include updates and discussions on several topics crucial to your business operations. We will focus on providing the membership with new insights on these current issues as we continue to focus on President Nigl's theme of "Here and Now" in your industry and in your businesses.

On average, 1 in 5 U.S. adults will have some form of mental illness in their lifetimes. Of those, approximately two-thirds won't receive treatment, according to the National Institute of Mental Health (NIMH). Among full-time workers, 1 in 10 will be affected by substance abuse, which often occurs in conjunction with a mental health disorder. Employee mental health and substance abuse issues cost U.S. employers between \$80 billion and \$100 billion a year, according to NIMH. Given these striking statistics, it's clear that employers are making a mistake if they ignore the psychological well-being of their employees. We will hear from **Joe Chavis**, Director of Driving and Behavior Programs, with the National Safety Council of Nebraska, on what companies can do to help their employees to better understand and address mental illness – which will also improve a company's health. Joe is a Licensed Alcohol and Drug Counselor.

Insurance, in its many forms, is a necessary and vital cost for all of us. This is especially true for our businesses. Workers' comp is one of those forms of insurance that is necessary and, at times, onerous to manage. This can be especially onerous when contractors take projects that take their employees across state lines. This situation alone raises a whole host of questions and concerns such as, "If I am based in state A, but I send my employee to state B to work on a project and he/she gets hurt – which state's workers' comp laws will govern any decision on compensability, benefit rates, types of benefits he/she may receive? If the state my employee is sent to work in is an OSHA state plan state and I am based in a federal OSHA state and the state plan state has different safety requirements than federal OSHA, which state's requirements will I have to comply with? To help answer these and other questions relating to the differ-

(Continued on page 6)

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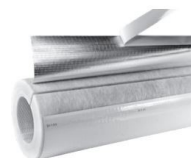
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PRESIDENT'S MESSAGE

TO: THE MICA MEMBERSHIP

Hello Members

I hope you are all as excited as I am to FINALLY get back to our in-person Fall Meeting next month in Omaha. The slate of speakers/meetings will cover a lot of topics, as well as allowing for plenty of social time with old friends. The half day seminar focused on helping our employees “sell the company” will be very valuable for the project manager, estimator, and supervisor (those people that have the most contact with our customers).

September has been a great month here in Wisconsin. The weather has been near perfect, school and activities are in full swing, and the hunting season is not far off. I'm sure I'm not the only one here that loves when football season returns, and we all get the chance to enjoy our Sundays on the couch or at the stadium. Go Packers!

With all the chaos that surrounds our everyday work life – it can be hard to truly focus and put our attention to one thing at a time. We are all so accustomed to multitasking all day, every day. We drive and answer phone calls. We log into a zoom call, while writing an email to a customer. We answer text messages and place orders during our child's basketball game.

The drive to accomplish as much as possible each day – along with the feeling that we need to always be available to everyone – can cost us time with the parts of our lives that are truly important.

What's more important:

1. The email that just made your phone beep in your pocket; or the baseball hit toward your son playing shortstop?

2. The alert on your phone that someone liked your Facebook post; or the breakaway your daughter had on the soccer field?
3. Extending a sales trip to see one more client; or making it home in time for your best friend's birthday dinner?

It's easy to always be working – the challenging part of our lives is to take off that hat, and be present in the moment at the important times in our lives.

The book “Be Where Your Feet Are” by Scott O'Neil is a great read for putting some of these things into better perspective. O'Neil was recently the CEO of the New Jersey Devils of the NHL and the Philadelphia 76ers of the NBA. Prior to that, he led Madison Square Garden Sports, so he has quite the experience in the busy work environment. O'Neil stepped away from his position this past summer to focus more on his passion of helping others be present and mindful of all they have in front of them – rather than always looking forward and missing everything around them.

O'Neil's motto of “Be Where Your Feet Are” can speak to all of us in one way or another. Do we set the phone down when we get home from work; or do we check it between bites at the dinner table? O'Neil emphasizes that being present, focused, committed, and hardworking at home and at work is the path to finding true success and fulfillment. He doesn't shame hard work, but rather encourages compartmentalizing our day.

Examples of practicing this mindset are simple, but take a certain amount of self-control to accomplish. When you get home, leave the phone in your bedroom so that your spouse and kids get your full attention. When you are on that sales call, stand up from your desk so you aren't typing out an email at the same time.

By giving the task in front of us our full attention, not only can we give more to those around us, but we are able to receive more from that given experience by being present. “We need to do our best to make the most of each moment and rid ourselves of the toxic habit of constantly looking forward to the next thing,” says O'Neil.

I challenge all of you to try this today when you get home from work. Leave your phone in your vehicle or bedroom – and truly be present with those around you...I bet it's worth it, those emails can wait a couple hours!

Sincerely,

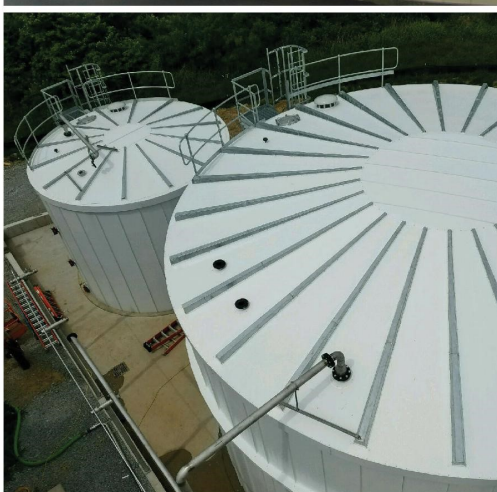
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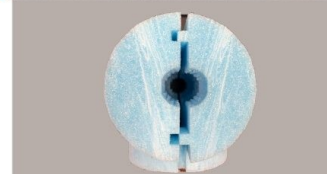
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(Continued from page 1)

ence in state laws that may impact on how you administer your employees in states other than your home state, we will have a presentation from **Ms. Vicki Simpson**, Sr. Manager Corporate Insurance with Performance Contracting Group.

CO² emissions and the impact on global warming and our environment is no longer a myth. Dave Cox, current President of the National Insulation Association, is championing the importance of insulation in helping reduce the CO² carbon footprint. We will have a presentation on this topic by **Frank Obrien Bernini**, Chief Sustainability Officer Worldwide for Owens Corning. **Dave Cox**, as President of NIA, will follow Frank with an update on insulation activities at the National level.

Gary Auman, MICA's legal counsel, with Auman, Mahan & Furry, will provide an extended update on any OSHA rule changes that will be affecting our members during our Environmental and Safety Committee meeting on Thursday morning. He will then provide an abbreviated update to the general membership on pertinent OSHA regulations that will have a direct impact on our businesses. **The Safety Committee meeting is a "do not miss" session for you and your key safety professionals.**

In 2019, our associate members classified as manufacturer member firms were invited to display their products at our fall business meeting. The table top displays were available for viewing by our membership during our extended welcome reception. We will continue with such displays again this year for our **fabricators, distributors or independent reps**. These table top displays will be open for viewing during this year's **Thursday evening**

reception. We will continue with the early start for the Thursday reception. In order to accommodate earlier dinner reservations, our reception will begin at 5:00 p.m. and conclude at 6:30 p.m. This will still leave you with plenty of time for dinner, networking, and socializing with your fellow MICA members.

Our room block with the Omaha Marriott has been released. The hotel is taking room reservations based on their normal rates. If you still need a room, reservations can be made using the Marriott Central Reservation number. You should call the reservations department at **(844) 696-3779** to make your individual room reservations.

This year's program is a must attend for you and your key employees. We have tiered this year's registration fee to encourage more participation by individual firms. The registration fee is \$260.00 for the first attendee from a member company. Registration for all additional attendees from a given company is reduced to \$250. Please register for the fall business meeting by **October 1, 2021**. If you need a registration form, just contact the MICA office and we will send you the necessary registration material.

The fall business meeting is designed to help you to become a better, more educated business professional. We have designed a program that not only addresses problems but also provides you with solutions. Do not miss this opportunity to come together to share business concerns with your fellow MICA members. Make your plans now to attend the 2021 Annual Fall Business Meeting this October in Omaha!

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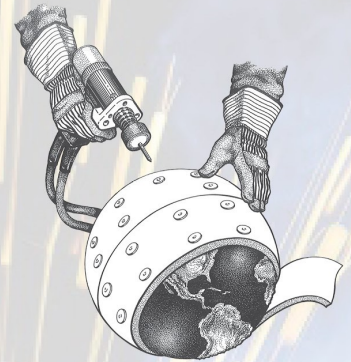
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**KNAUF INSULATION, INC. ANNOUNCES
EXPANSION IN CENTRAL TEXAS WITH
CONSTRUCTION OF A 600,000 SQUARE-
FOOT PRODUCTION FACILITY IN
MCGREGOR**

MCGREGOR, TX, September 22, 2021 – The Knauf Group (Iphofen, Germany) a family-owned business, today announced the expansion of Knauf Insulation North America with a 600,000 square feet state-of-the-art facility to be constructed at the Industrial Park in McGregor, Texas. Knauf Insulation is a leading global manufacturer of fiberglass insulation — delivering thermal and acoustical solutions for residential, commercial, industrial and OEM applications.

“This is a great day for our employees, customers, vendors, shareholders, the citizens of McGregor, Texas, and the greater Waco area,” said Knauf Insulation North America CEO Matt Parrish. “At Knauf Insulation, we are excited to expand our North American manufacturing operations to McGregor, Texas. As part of a global, family-owned business, we believe the timing is right, and McGregor is exactly the type of community where we desire to expand and partner for the future.”

“I am personally thrilled to be on the ground in McGregor leading this project,” said Knauf SVP Strategic Projects, Kevin McHugh. “Watching this incredible facility rise from the Texas soil and become one of our industry’s leading production facilities worldwide will be an incomparable experience. Hiring, training, and empowering people from Central Texas to carry out Knauf’s vision and the mission of this facility will positively impact Central Texas for decades to come.”

In cooperation with the City of McGregor, McGregor Economic Development Corporation, Greater Waco Chamber of Commerce, McGregor Independent School District as well as partners and community members across McLennan County, this facility will directly employ 166 Knauf Associates who will be hired locally. Additionally, construction of this facility will create numerous jobs in the skilled trades as well as opportunities for local businesses and service providers.

“Our city is delighted to welcome Knauf Insulation to Central Texas,” said McGregor Mayor James S. Hering. “After searching the United States for the perfect community in which to build their production facility, I am proud that McGregor, Texas was identified as the best home for their project. Our community welcomes the Knauf family and looks forward to celebrating our new ties for years to come.”

“The Greater Waco Chamber had the privilege of working with the Knauf family as they sought to find a home

for their new production facility,” said Greater Waco Chamber SVP for Economic Development Kris Collins. “Securing a location in the McGregor Industrial Park will allow them to manufacture products that will offer solutions to the bustling construction industry in Texas and throughout this region of the country. Their arrival will instantly impact the Greater Waco area, and we welcome them to Central Texas.”

While currently finalizing permits with the State of Texas and the City of McGregor, Knauf intends to break ground by the fourth quarter of 2021. For more information on Knauf Insulation and/or this project, visit www.knaufnorthamerica.com/mcgregor.

MESSAGE FROM JEFF REBHOLZ

Dear MICA Members:

The purpose of this message is to inform the MICA members that after starting Jeff-Co in 1988, and owning and managing it for 33 years, I have sold Jeff-Co to my son Chad, who many of you know from his many years with both Jeff-Co and Buckaroos. This was a bittersweet decision, but I know the right decision. I have appreciated my time with MICA and my business relationships with the many members of MICA more than you know, and I have loved being the owner of Jeff-Co.

I will be working very closely with Chad in the next four months in the transition, and I will continue as the President of Buckaroos finishing my two year term as the President of Buckaroos December 31st, after the sale of Buckaroos to Polyguard last January.

Chad will be representing Jeff-Co going forward at all the MICA events. He is no stranger to MICA having served on the Board of Directors as President of the Associate members. Chad will continue to work with Pat Nelson in Chicago, who is our Jeff-Co sub-rep. Pat joined forces with Jeff-Co in May of this year and has done an outstanding job. Chad and Pat will be manning the Jeff-Co table top display at this fall’s business meeting.

I want to sincerely thank you for the many business relationships that I have developed through MICA, but more importantly, Merry and I want to thank you for the personal friendships that we have developed through our participation in MICA.

Kindest regards,
Jeffrey A. Rebholz, President
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FUTURE MICA MEETING DATES

CANCELED — 64th Annual Spring Convention — June 21 — 24, 2021, Hyatt Regency Coconut Point Resort, Bonita Springs, FL.

Fall 2021 Annual Fall Business Meeting — October 14 & 15, 2021, Omaha Marriott Downtown, Omaha, NE.

2022 Winter Meetings — January 2022, Scottsdale, AZ.


65th Annual Spring Convention — June 19 — 22, 2022, Hyatt Regency Coconut Point Resort, Bonita Springs, FL.

Fall 2022 Annual Fall Business Meeting — October 13 & 14, 2022, Omaha Marriott Downtown, Omaha, NE.

68th Annual Spring Convention — June 16 — 19, 2025, Hyatt Regency Coconut Point Resort, Bonita Springs, FL.

MICA MEMBER ADDRESS/INFO. UPDATES

Be sure to inform the MICA office of any changes or corrections to your listing for either the MICA Directory, e-mail correspondence or mailing address. **Even if you update your company listing on the MICA website, please inform the MICA office of the changes.** We try to be as current as possible with your help.




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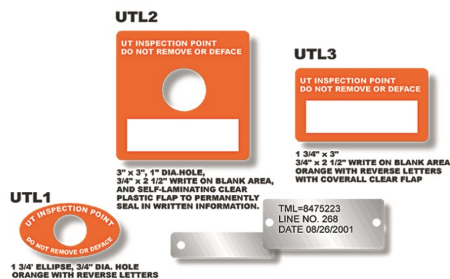


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OSHA – HEAT ILLNESS PREVENTION

Below is an update from Gary Auman, MICA's legal counsel:

Following another directive from President Biden, OSHA has announced that it has implemented an intervention and enforcement strategy to protect employees from the dangers of working in a high heat environment. This will be directed at construction and general industry. **Tom has reprinted OSHA's formal news release following this update.**

In addition, OSHA has stated that it intends to issue an Advanced Notice of Proposed Rulemaking (ANPRM) in October this year. OSHA has also stated that it is working to establish a National Emphasis Program on heat hazard cases. This will target high risk industries (this seems to focus on construction).

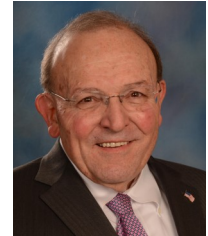
We will follow the developments in the heat illness prevention standard as well as the development of an ETS for COVID. Finally, we will keep our eyes on Congressional activity on the Build Back Great legislation that is currently considering a significant increase in OSHA fines.

Gary

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U.S. DEPARTMENT OF LABOR ANNOUNCES ENHANCED, EXPANDED MEASURES TO PROTECT WORKERS FROM HAZARDS OF EXTREME HEAT, INDOORS AND OUT

Part of an interagency Biden-Harris administration effort to protect workers, communities

WASHINGTON – To combat the hazards associated with extreme heat exposure – both indoors and outdoors – the White House today announced enhanced and expanded efforts the U.S. Department of Labor is taking to address heat-related illnesses.

As part of the Biden-Harris administration's interagency effort and commitment to workplace safety, climate resilience, and environmental justice, the department's Occupational Safety and Health Administration is initiating enhanced measures to protect workers better in hot environments and reduce the dangers of exposure to ambient heat.

While heat illness is largely preventable, and commonly under-reported, thousands of workers are sickened each year by workplace heat exposure. Despite widespread under-reporting, 43 workers died from heat illness in 2019, and at least 2,410 others suffered serious injuries

(Continued on page 17)



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(Continued from page 14)

and illnesses. Increasing heat precipitated by climate change can cause lost productivity and work hours resulting in large wage losses for workers. The Atlantic Council's Adrienne Arsht-Rockefeller Foundation Resilience Center estimates the economic loss from heat to be at least \$100 billion annually – a number that could double by 2030 and quintuple by 2050 under a higher emissions scenario.

To emphasize its concern and take necessary action, OSHA is implementing an enforcement initiative on heat-related hazards, developing a National Emphasis Program on heat inspections, and launching a rulemaking process to develop a workplace heat standard. In addition, the agency is forming a National Advisory Committee on Occupational Safety and Health Heat Injury and Illness Prevention Work Group to provide better understanding of challenges and to identify and share best practices to protect workers.

“Throughout the nation, millions of workers face serious hazards from high temperatures both outdoors and indoors. Amid changing climate, the growing frequency and intensity of extreme heat events is increasing the dangers workers face, especially for workers of color who disproportionately work in essential jobs in tough conditions,” said U.S. Department of Labor Secretary Marty Walsh. “As Secretary of Labor, my priority is to make sure we are taking appropriate action to keep workers healthy and safe on the job.”

OSHA implemented an intervention and enforcement initiative recently to prevent and protect workers from heat-related illnesses and deaths while they are working in hazardous hot environments. The newly established initiative prioritizes heat-related interventions and inspections of work activities on days when the heat index exceeds 80 degrees Fahrenheit.

“While agricultural and construction workers often come to mind first when thinking about workers most exposed to heat hazards, without proper safety actions, sun protection and climate-control, intense heat can be harmful to a wide variety of workers indoors or outdoors and during any season,” said Acting Assistant Secretary for Occupational Safety and Health Jim Frederick.

The OSHA initiative applies to indoor and outdoor worksites in general industry, construction, agriculture and maritime where potential heat-related hazards exist. On days when a recognized heat temperature can result in increased risks of heat-related illnesses, OSHA will increase enforcement efforts. Employers are encouraged to implement intervention methods on heat priority days proactively, including regularly taking breaks for water, rest, shade, training workers on how to identify common

symptoms and what to do when a worker suspects a heat-related illness is occurring, and taking periodic measurements to determine workers' heat exposure.

OSHA Area Directors across the nation will institute the following:

- Prioritize inspections of heat-related complaints, referrals and employer-reported illnesses and initiate an onsite investigation where possible.
- Instruct compliance safety and health officers, during their travels to job sites, to conduct an intervention (providing the agency's heat poster/wallet card, discuss the importance of easy access to cool water, cooling areas and acclimatization) or opening an inspection when they observe employees performing strenuous work in hot conditions.
- Expand the scope of other inspections to address heat-related hazards where worksite conditions or other evidence indicates these hazards may be present.

In October 2021, OSHA will take a significant step toward a federal heat standard to ensure protections in workplaces across the country by issuing an Advance Notice of Proposed Rulemaking on heat injury and illness prevention in outdoor and indoor work settings. The advance notice will initiate a comment period allowing OSHA to gather diverse perspectives and technical expertise on topics including heat stress thresholds, heat acclimatization planning, exposure monitoring, and strategies to protect workers.

The agency is also working to establish a National Emphasis Program on heat hazard cases, which will target high-risk industries and focus agency resources and staff time on heat inspections. The 2022 National Emphasis Program will build on the existing Regional Emphasis Program for Heat Illnesses in OSHA's Region VI, which covers Arkansas, Louisiana, New Mexico, Oklahoma and Texas.

DODGE MOMENTUM INDEX LOSES STEAM IN AUGUST

HAMILTON, New Jersey – September 8, 2021 – The Dodge Momentum Index dropped 3% in August to 148.7 (2000=100) from the revised July reading of 154.0. The Momentum Index, issued by Dodge Data & Analytics, is a monthly measure of the first (or initial) report for nonresidential building projects in planning, which have been shown to lead construction spending for nonresidential buildings by a full year.

The commercial planning component lost 2% in August, while the institutional component fell by 6%.

(Continued on page 20)

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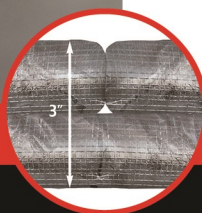
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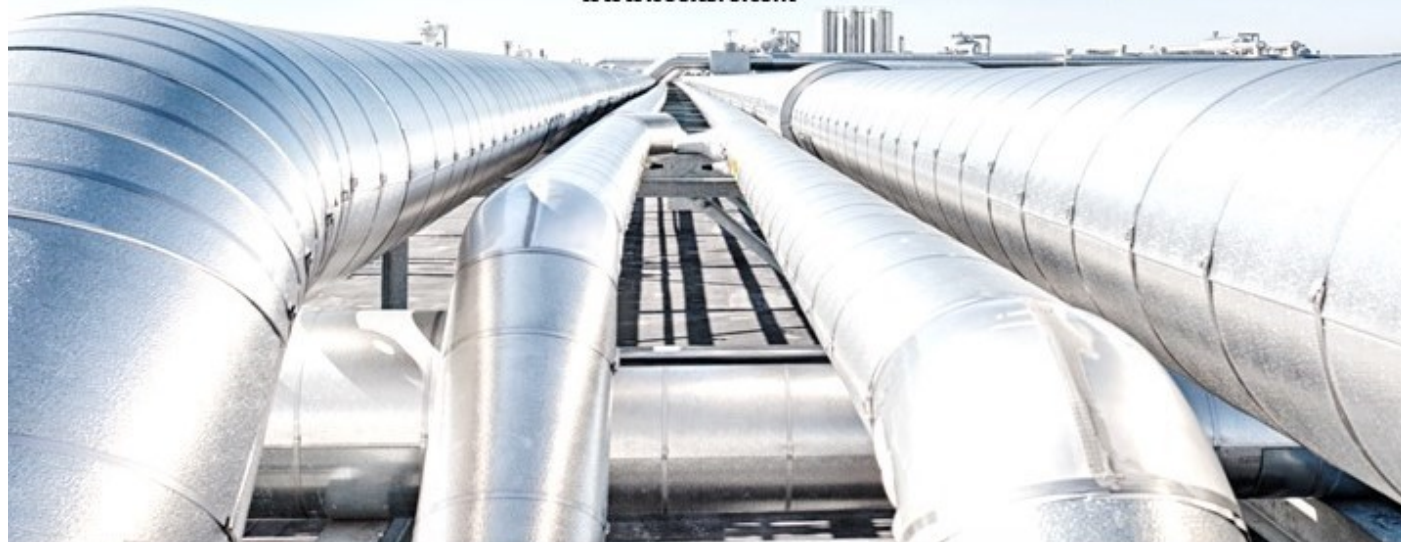
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(Continued from page 17)

Projects entering the earliest stages of planning have declined following the torrid pace set in the spring. The decline in August was the third consecutive drop in the Momentum Index, which is now off 14% from the most recent high in May. Since May the commercial component is down 10% and the institutional component is 22% lower. This reversal comes as prices for materials used in nonresidential buildings increase in combination with a shortage of labor and a rising number of new COVID-19 cases from the Delta variant, all working in concert to undermine confidence in the fledgling construction recovery. There were some pockets of strength in August, however, as more data center, education and warehouse projects moved into planning relative to the prior month. Additionally, the overall level of the Momentum Index is 19% higher than one year ago; institutional planning was up 17% and commercial planning was 20% higher than last year.

A total of 21 projects with a value of \$100 million or more entered planning during August. The leading commercial projects were a pair of \$165 million Google Data Centers in New Albany, OH, and Lancaster, OH. The

leading institutional projects were the \$158 million Sentara Albemarle Medical Center in Elizabeth City, NC and the \$140 million Apex Outpatient Center in Cleveland, OH.

Despite the recent declines in the Momentum Index, it is still too early to call this a retrenchment or a new cyclical downturn. Demand for nonresidential buildings remains weak, but the recent rising number of new COVID cases should not cause the same amount of disruption as previous waves did. As the economy continues to trudge forward, momentum will return to the construction sector and moderate growth in projects entering planning will return.

DODGE MOMENTUM INDEX

[2000=100, Seasonally Adjusted]

	Aug-21	Jul-21	% Change
Dodge Momentum Index	148.7	154.0	-3.4%
Commercial Building	178.5	182.1	-2.0%
Institutional Building	111.9	119.2	-6.1%

Source: Dodge Data & Analytics



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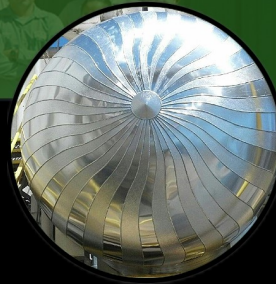
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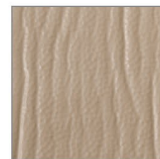
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WASHINGTON – The Internal Revenue Service today explained how expanded tax benefits can help both individuals and businesses give to charity before the end of this year.

The Taxpayer Certainty and Disaster Tax Relief Act of 2020, enacted last December, provides several provisions to help individuals and businesses who give to charity. The new law generally extends through the end of 2021 four temporary tax changes originally enacted by the Coronavirus Aid, Relief, and Economic Security (CARES) Act. Here is one of those changes.

Deduction for individuals who don't itemize; cash donations up to \$600 qualify

Ordinarily, individuals who elect to take the standard deduction cannot claim a deduction for their charitable contributions. The law now permits these individuals to claim a limited deduction on their 2021 federal income tax returns for cash contributions made to certain qualifying charitable organizations. Nearly nine in 10 taxpayers now take the standard deduction and could potentially qualify to claim a limited deduction for cash contributions.

These individuals, including married individuals filing separate returns, can claim a deduction of up to \$300 for cash contributions made to qualifying charities during 2021. The maximum deduction is increased to \$600 for married individuals filing joint returns.

Cash contributions to most charitable organizations qualify. However, cash contributions made either to supporting organizations or to establish or maintain a donor advised fund do not qualify. Cash contributions carried forward from prior years do not qualify, nor do cash contributions to most private foundations and most cash contributions to charitable remainder trusts. In general, a donor-advised fund is a fund or account maintained by a charity in which a donor can, because of being a donor, advise the fund on how to distribute or invest amounts contributed by the donor and held in the fund. A supporting organization is a charity that carries out its exempt purposes by supporting other exempt organizations, usually other public charities. See [Publication 526](#) for more information on the types of organizations that qualify.

Cash contributions include those made by check, credit card or debit card as well as amounts incurred by an individual for unreimbursed out-of-pocket expenses in connection with the individual's volunteer services to a qualifying charitable organization. Cash contributions don't include the value of volunteer services, securities, household items or other property.

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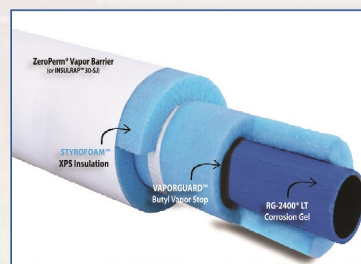
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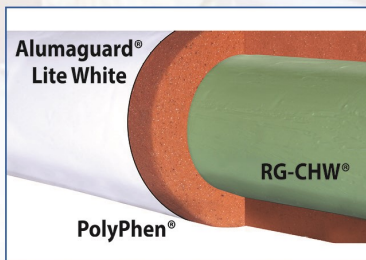
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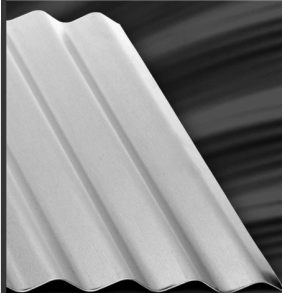
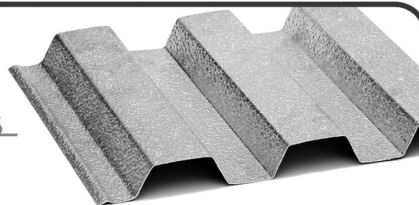
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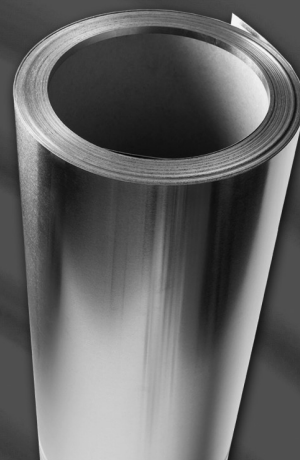
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**ABC, CISC CAUTION OSHA ABOUT
EMERGENCY TEMPORARY STANDARD ON
COVID-19 VACCINATION AND TESTING**

Sept. 27—Associated Builders and Contractors, a steering committee member of the Construction Industry Safety Coalition, released the following statement on CISC's letter sent today to James Frederick, acting assistant secretary of the Occupational Safety and Health Administration, voicing concerns related to OSHA's forthcoming COVID-19 vaccination and testing Emergency Temporary Standard, which will apply to employers with 100 or more employees as required by President Biden's Path Out of the Pandemic COVID-19 Action Plan.

"Because OSHA's COVID-19 vaccination and testing ETS is expected to be the most far-reaching standard ever issued by the agency, it is imperative that OSHA listen to input from the construction industry, which employs 7.4 million individuals," said Ben Brubeck, ABC vice president of regulatory, labor and state affairs. "Despite the efforts of a range of stakeholders, vaccine hesitancy remains an ongoing, complicated reality in countless industries. How the ETS is crafted will have significant, lasting impacts by driving workers away from larger firms and disrupting construction projects without raising the vaccination rate.

"Our key areas of concern are workforce shortages that would be exacerbated by the ETS, employer and employ-

ee obligations for vaccinations and testing, paperwork burdens, recordability of adverse reactions to the COVID-19 vaccine, cost of paid time off for vaccinations and adverse reactions, and availability of testing kits. The COVID-19 pandemic has already created and accelerated a host of challenges for the construction industry, including a skilled workforce shortage, rising material costs, supply chain disruptions, jobsite shut-downs, additional health and safety protocols and new government regulations. The forthcoming ETS only adds to this long list of concerns.

"ABC continues to encourage construction industry stakeholders to implement effective COVID-19 safety plans and to get vaccinated, because ensuring healthy and safe work environments for employees is a top priority of ABC and its members. ABC is philosophically opposed to federal mandates that undermine the desired policy outcome. ABC plans to be fully engaged in the forthcoming OSHA ETS rule and is evaluating legal options on compliance."

On Sept. 24, ABC, as a steering committee member of the Coalition for Workplace Safety, also sent a letter to OSHA Acting Assistant Secretary James Frederick, stating that OSHA should consider questions and seek written input from stakeholders before issuing any ETS. To do otherwise invites avoidable implementation challenges and costs that would undermine achieving the goals of the ETS.

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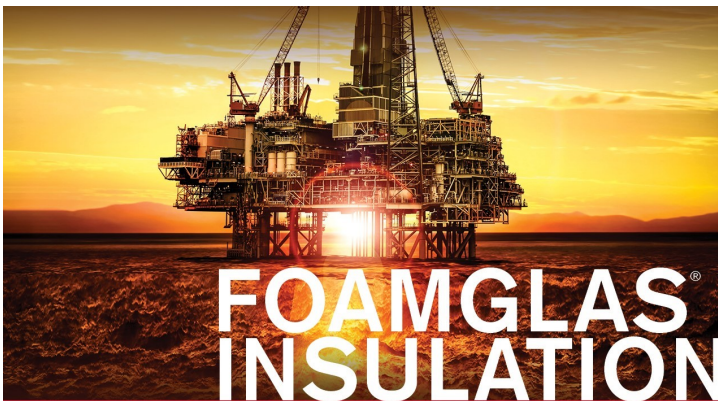
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