INDEPENDENT AUDITORS’ REPORT
To the International Executive Board and International Executive Council
Transport Workers Union of America 1220 19th Street, NW, Washington,
D.C. 20036

I have audited the accompanying Statement of Calculation of Chargeable
and Non-Chargeable Expenses (modified cash basis) of Transport Workers
Union of America (a nonprofit organization) for the year ended August 31,
2021, and the related notes to the statement.

Management’s Responsibility for the Financial Information
Management is responsible for the preparation and fair presentation of
this statement in accordance with the modified cash basis of accounting
as described in Note 1b; this includes determining that the modified
cash basis of accounting is an acceptable basis for the preparation of this
statement in the circumstances. Management is also responsible for the
design, implementation, and maintenance of internal control relevant to
the preparation and fair presentation of the statement that is free from
material misstatement, whether due to fraud or error.

Auditors’ Responsibility
My responsibility is to express an opinion on the statement based on our
audit. I conducted my audit in accordance with auditing standards general-
lly accepted in the United States of America. Those standards require that I
plan and perform the audit to obtain reasonable assurance about whether
the statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about
the amounts and disclosures in the statement. The procedures selected
depend on the auditors’ judgment, including the assessment of the risks
of material misstatement of the statement, whether due to fraud or error.
In making those risk assessments, the auditor considers internal control
relevant to the entity’s preparation and fair presentation of the statement
in order to design audit procedures that are appropriate in the circumstanc-
es, but not for the purpose of expressing an opinion on the effectiveness
of the entity’s internal control. Accordingly, I express no such opinion. An
audit also includes evaluating the appropriateness of accounting policies
used and the reasonableness of significant accounting estimates made
by management, as well as evaluating the overall presentation of the
statement.

I believe that the audit evidence I have obtained is sufficient and appropri-
ate to provide a basis for my audit opinion.

Opinion
In my opinion, the Statement of Calculation of Chargeable and
Non-Chargeable Expenses, referred to above presents fairly, in all material
respects, the chargeable and non-chargeable expenses of Transport Work-
ers Union of America for the year ended August 31, 2021 in accordance
with the modified cash basis of accounting described in Note 1b, in con-
formity with the Transport Workers Union of America Agency Fee Policy.

Basis of Accounting
I draw attention to Note 1b, which describes the basis of accounting. The
Statement of Calculation of Chargeable and Non-Chargeable Expenses
was prepared on the modified cash basis of accounting, which is a basis
of accounting other than accounting principles generally accepted in the
United States of America. My opinion is not modified with respect to this
matter.

Report on Supplementary Information
My audit was conducted for the purpose of forming an opinion on the
Statement of Calculation of Chargeable and Non-Chargeable Expenses as
a whole (modified cash basis). The supplementary information (modified
cash basis); statement of main office expenses, statement of servicing,
negotiations and grievance expenses and statement of salaries and
related expenses on pages 9, 10 and 11 is presented for purposes of
additional analysis and is not a required part of the Statement of Calcula-
tion of Chargeable and Non-Chargeable Expenses. Such information is the
responsibility of management and was derived from and relates directly
to the underlying accounting and other records used to prepare the State-
ment of Calculation of Chargeable and Non-Chargeable Expenses. The
information has been subjected to the auditing procedures applied in the
audit of the Statement of Calculation of Chargeable and Non-Chargeable
Expenses and certain additional procedures, including comparing and
reconciling such information directly to the underlying accounting and
other records used to prepare the statement or to the statement itself and
other additional procedures in accordance with auditing standards general-
ly accepted in the United States of America. In my opinion, the information
is fairly stated in all material respects in relation to the Statement of Calcu-
lation of Chargeable and Non-Chargeable Expenses as a whole.

Intended Use of Report of Independent Auditors
This report is intended solely for the information and use of the Transport
Workers Union of America and its agency fee payers and is not intended to
be and should not be used by anyone other than these specified parties.

TRANSPORT WORKERS UNION OF AMERICA
AGENCY FEE POLICY
STATEMENT OF CALCULATION OF CHARGEABLE EXPENSES
(MODIFIED CASH BASIS) YEAR ENDED AUGUST 31, 2021

<table>
<thead>
<tr>
<th></th>
<th>TOTAL</th>
<th>CHARGEABLE</th>
<th>NON-CHARGEABLE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Main office expenses</td>
<td>$1,363,033</td>
<td>$1,185,538</td>
<td>$177,495</td>
</tr>
<tr>
<td>Servicing, negotiations and grievance expenses</td>
<td>2,847,764</td>
<td>2,847,764</td>
<td>-</td>
</tr>
<tr>
<td>Political expenses</td>
<td>412,275</td>
<td>-</td>
<td>412,275</td>
</tr>
<tr>
<td>Organizing expenses</td>
<td>235,653</td>
<td>-</td>
<td>235,653</td>
</tr>
<tr>
<td>Affiliation fees</td>
<td>1,247,764</td>
<td>1,247,764</td>
<td></td>
</tr>
<tr>
<td>TWU Expense: Non-political information</td>
<td>212,996</td>
<td>212,996</td>
<td>-</td>
</tr>
<tr>
<td>Political information</td>
<td>75,577</td>
<td>-</td>
<td>75,577</td>
</tr>
<tr>
<td>Donations, tickets and advertisement</td>
<td>507,746</td>
<td>-</td>
<td>507,746</td>
</tr>
<tr>
<td>Salaries and related expenses</td>
<td>10,742,608</td>
<td>8,926,481</td>
<td>1,816,127</td>
</tr>
<tr>
<td>Quill scholarship</td>
<td>34,500</td>
<td>-</td>
<td>34,500</td>
</tr>
<tr>
<td>Insurance</td>
<td>115,319</td>
<td>115,319</td>
<td>-</td>
</tr>
<tr>
<td>Investment expenses</td>
<td>321,664</td>
<td>321,664</td>
<td>-</td>
</tr>
<tr>
<td>Totals</td>
<td>$18,834,314</td>
<td>$14,327,177</td>
<td>$4,507,137</td>
</tr>
<tr>
<td>Percentage to total</td>
<td>100.00</td>
<td>76.07</td>
<td>23.93</td>
</tr>
</tbody>
</table>

See independent auditors’ report and notes to statement of calcula-
tion of chargeable expenses.

NOTES TO STATEMENT OF CALCULATION OF CHARGEABLE EXPENSES
AUGUST 31, 2021

Note 1 - Summary of Significant Accounting Policies

a. Basis of Presentation – The accompanying statements were pre-
pared for the purpose of determining the fair share cost of expenses
incurred by the Transport Workers Union of America (the Union) for
employees represented by, but not members of, the Union and its
affiliated local unions. The accompanying statements are not intended to be a complete presentation of the Union’s financial position or changes in its net assets in accordance with generally accepted accounting principles.

b. Principles of Accounting – The Union prepares its financial statements on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Under the modified cash basis of accounting, revenues are recognized when received rather than when earned and expenses are generally recognized when paid rather than incurred.

c. Income Taxes – The Union is exempt from Federal income taxes under Section 501(c)(5) of the Internal Revenue Code.

d. Retirement Plan – The Union contributes to a non-contributory defined benefit pension plan for the benefit of eligible employees not covered by other union plans.

e. Depreciation – Property and equipment is stated at cost and is depreciated under the straight-line method over the estimated useful lives of the assets.

f. Use of Estimates – The preparation of financial statements in conformity with generally accepted accounting principles and the modified cash basis requires management to make estimates and assumptions that affect the reported amounts of expenses during the reporting period and the allocation of chargeable and non-chargeable expenses. Actual results could differ from those estimates.

Note 2 – Agency Fee Policy

Any Transport Workers Union of America represented nonmember employee, whether publicly or privately employed who is subject to a union security clause conditioning continued employment on the payment of dues or fees, has the right to become an objector to chargeable expenses not related to collective bargaining, contract administration, grievance adjustment or other chargeable expenses. A current Transport Workers Union of America member who chooses to become an objector, must assume nonmember status prior to filing an objection. An objector’s fees shall be calculated in accordance with Agency Fee Policy.

Note 3 – Agency Fee Policy chargeable expenses

The following categories of expenses are chargeable to objectors to the extent permitted by law.

a. All expenses concerning the negotiation of agreements, practices and working conditions.

b. All expenses concerning the administration of agreements, practices and working conditions, including grievance handling, all activities related to arbitration, and discussions with employees in the bargaining unit or employer representatives regarding working conditions, benefits and contract rights.

c. Convention expenses and other normal Union internal governance and management expenses.

d. Social activities and Union business meeting expenses.

e. Publication expenses to the extent coverage is related to chargeable activities.

f. Expenses of litigation before the courts and administrative agencies related to contract administration, collective bargaining rights or other chargeable activities.

g. Expenses for legislative, executive branch and administrative agency activities on legislative or regulator matters related to the negotiation or administration of contracts and working conditions.

h. All expenses for the education and training of members, officers and staff intended to prepare the participants to better perform chargeable activities or otherwise related to chargeable activities.

i. Other costs of activities related to group cohesion and economic action of or by TWU represented employees, e.g., demonstrations, general strike activity, informational picketing, etc.

j. Overhead and administrative expenses related to or reflective of TWU or TWU Local Union chargeable activities.

Note 4 - Agency Fee Policy non-chargeable expenses

Expenditures in the following categories arguably are non-chargeable to nonmember objectors to the extent permitted by law.

a. Community service and charitable contributions.

b. Affiliations with non-TWU organizations.

c. Support for political candidates.

d. Member-only benefits

e. Lobbying to the extent not chargeable as per Note 2g above.

f. Publications, litigation and for overhead and administration to the extent related to arguably non-chargeable activities.

g. External recruitment of new members.

Note 5 - Significant Factors and Assumptions Used in the Allocation Between Chargeable and Non Chargeable Expenses

a. Salaries and Related Expenses – Salary expenses for officers, clerical and administrative staff have been allocated between chargeable and non-chargeable activities based on time spent by personnel on such activities. Payroll taxes and workers compensation insurance are allocated based on salary allocations. Pension and welfare expenses are allocated based on employee participation in the pension plan and salary allocations.

b. TWU Express – The expenses related to the publication of the TWU Express are allocated between chargeable and non-chargeable based on the specific content of articles in the publications as determined by the editorial department. Expenses allocable to articles that are political in nature are 100% non-chargeable.

c. Legal, Accounting and Other Professional Fees – These expenses that are directly related to specific projects are allocated to those departments based on chargeable percentages of those departments except that any expenses primarily for non-chargeable expenses are 100% non-chargeable.

d. Organizing and Political Expenses – Organizing expenses are 100% non-chargeable. Political expenses that are not otherwise chargeable under Note 3g above are 100% non-chargeable.

e. Affiliation fees – Affiliation fees paid to non-TWU organizations are 100% non-chargeable.

f. Main Office Expenses – These expenses are directly allocable to chargeable or non-chargeable activities or allocated to non-chargeable activities based on salary expense allocations described in Note 5a above or any other method that is reasonable in the circumstances.
Note 6 - Union Locals — Agency Fee Policy

Effective with an amendment to the “Agency Fee Policy” adopted by the International Executive Committee on September 19, 1996, any Union Local that is required by law to have an agency fee policy, but which has failed to adopt such a policy, shall be deemed to have adopted the Agency Fee Policy of the Transport Workers Union of America and shall be deemed to have spent the same percentage of its expenses on chargeable activities as the International.

Note 7 - Subsequent Events Review

Subsequent events have been evaluated through December 6, 2021, which is the date the statement was evaluated to be issued. There were no subsequent events requiring adjustment to or disclosure in the accompanying statements.

TRANSPORT WORKERS UNION OF AMERICA AGENCY FEE POLICY
SUPPLEMENTARY STATEMENT OF MAIN OFFICE EXPENSES
(MODIFIED CASH BASIS) YEAR ENDED AUGUST 31, 2021

<table>
<thead>
<tr>
<th>EXPENSES</th>
<th>TOTAL</th>
<th>CHARGEABLE</th>
<th>NON-CHARGEABLE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rent and related expenses</td>
<td>$397,649</td>
<td>$352,131</td>
<td>$45,518</td>
</tr>
<tr>
<td>Stationary and printing</td>
<td>110,245</td>
<td>99,935</td>
<td>10,310</td>
</tr>
<tr>
<td>Outside consultants</td>
<td>22,160</td>
<td>22,160</td>
<td>0</td>
</tr>
<tr>
<td>Telephone</td>
<td>140,984</td>
<td>121,766</td>
<td>19,218</td>
</tr>
<tr>
<td>Postage</td>
<td>30,124</td>
<td>26,158</td>
<td>3,966</td>
</tr>
<tr>
<td>Data processing expense</td>
<td>197,368</td>
<td>169,347</td>
<td>28,021</td>
</tr>
<tr>
<td>Equipment rental and maintenance</td>
<td>81,019</td>
<td>69,810</td>
<td>11,209</td>
</tr>
<tr>
<td>Subscriptions</td>
<td>119,450</td>
<td>102,608</td>
<td>16,842</td>
</tr>
<tr>
<td>Accounting</td>
<td>119,600</td>
<td>108,678</td>
<td>10,922</td>
</tr>
<tr>
<td>Depreciation</td>
<td>113,219</td>
<td>93,844</td>
<td>19,375</td>
</tr>
<tr>
<td>Miscellaneous expenses</td>
<td>31,215</td>
<td>25,894</td>
<td>5,321</td>
</tr>
<tr>
<td><strong>Totals</strong></td>
<td><strong>$1,363,033</strong></td>
<td><strong>$1,185,538</strong></td>
<td><strong>$177,495</strong></td>
</tr>
</tbody>
</table>

See independent auditors’ report and notes to statement of calculation of chargeable expenses.

TRANSPORT WORKERS UNION OF AMERICA AGENCY FEE POLICY
SUPPLEMENTARY STATEMENT OF SERVICING, NEGOTIATIONS AND GRIEVANCE EXPENSES
(MODIFIED CASH BASIS) YEAR ENDED AUGUST 31, 2021

<table>
<thead>
<tr>
<th>EXPENSES</th>
<th>TOTAL</th>
<th>CHARGEABLE</th>
<th>NON-CHARGEABLE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Negotiation expenses</td>
<td>$1,190,365</td>
<td>$1,190,365</td>
<td>$-</td>
</tr>
<tr>
<td>Legal fees</td>
<td>700,262</td>
<td>700,262</td>
<td>$-</td>
</tr>
<tr>
<td>Transportation and facility costs</td>
<td>383,148</td>
<td>383,148</td>
<td>$-</td>
</tr>
<tr>
<td>Reimbursement of Locals negotiating expenses</td>
<td>573,989</td>
<td>573,989</td>
<td>$-</td>
</tr>
<tr>
<td><strong>Totals</strong></td>
<td><strong>$2,847,764</strong></td>
<td><strong>$2,847,764</strong></td>
<td><strong>$-</strong></td>
</tr>
</tbody>
</table>

See independent auditors’ report and notes to statement of calculation of chargeable expenses.

TRANSPORT WORKERS UNION OF AMERICA AGENCY FEE POLICY
SUPPLEMENTARY STATEMENT OF SALARIES AND RELATED EXPENSES
(MODIFIED CASH BASIS) YEAR ENDED AUGUST 31, 2021

<table>
<thead>
<tr>
<th>EXPENSES</th>
<th>TOTAL</th>
<th>CHARGEABLE</th>
<th>NON-CHARGEABLE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>$6,314,778</td>
<td>$5,234,163</td>
<td>$1,080,615</td>
</tr>
<tr>
<td>Pension and welfare expenses</td>
<td>3,436,851</td>
<td>2,847,294</td>
<td>589,557</td>
</tr>
<tr>
<td>Payroll taxes</td>
<td>503,119</td>
<td>417,073</td>
<td>86,046</td>
</tr>
<tr>
<td>Auto expenses</td>
<td>462,843</td>
<td>407,265</td>
<td>407,265</td>
</tr>
<tr>
<td>Insurance, workers compensation</td>
<td>20,736</td>
<td>20,736</td>
<td>4,281</td>
</tr>
<tr>
<td><strong>Totals</strong></td>
<td><strong>$10,742,608</strong></td>
<td><strong>$8,926,481</strong></td>
<td><strong>$1,816,127</strong></td>
</tr>
</tbody>
</table>

See independent auditors’ report and notes to statement of calculation of chargeable expenses.
TRANSPORT WORKERS UNION OF AMERICA POLICY ON AGENCY FEE OBJECTIONS

TWU’s Policy on Agency Fee Objections, as amended, is based upon decisions of the United States Supreme Court.

1. Employees who are members of TWU are eligible to engage in a broad range of activities by virtue of their membership. This includes, for example, the right to run for and vote in Union elections, to vote on ratification of collective bargaining agreements, and to attend and participate in Union meetings and activities that are pertinent to their employment. Employees represented by TWU can elect to be non-members, but if they do, they lose these and other rights and benefits that go along with membership in good standing in TWU.

2. A TWU-represented nonmember employee who is subject to a union security clause conditioning continued employment on the payment of dues or fees – referred to as “agency fees” for nonmembers – has the right to object to expenditures by TWU or the employee’s Local Union that are not related to collective bargaining, contract administration, grievance adjustment or other expenditures that are considered “chargeable” to nonmember objectors. A nonmember objector’s agency fees shall be calculated in accordance with this Policy.

3. To become an objector, a TWU-represented nonmember employee shall notify the International Secretary Treasurer in writing of her/his objection by mail postmarked during the month of January in the first year for which the employee elects to be an objector. The written notification shall be signed by the employees and include the objector’s current home address and TWU Local Union number, if known. The nonmember objector shall also mail a copy of this notice to her/his Local Union. A nonmember employee who first becomes subject to a TWU union security clause after January in a particular year and who desires to be an objector must submit written signed notification to the International Secretary Treasurer, with copy to the employee’s Local Union, including the objector’s current home address and TWU Local Union number, if known, within thirty (30) days after the employee has become subject to union security obligations and been provided notice of these procedures.

a. A current TWU member who chooses to become an objector, must first resign from TWU membership before she/he can file an objection through these procedures. A member who resigns from membership during the course of the year shall have 30 days following resignation in which to elect to become an objector by utilizing the procedures set forth in paragraph 3 above.

b. A TWU-represented nonmember employee, who provides notice in accordance with the procedures set forth in paragraph 3 above, will be considered an objector for each subsequent calendar year after the first year for which the employee elected to be an objector, unless and until the employee notifies the International Secretary Treasurer in writing that she/he no longer desires to be an objector.

4. Expenditures in the following categories are among those chargeable to nonmember objectors.

a. Negotiation of agreements, practices and working conditions.

b. Administration of agreements, practices and working conditions, including grievance handling, all activities related to arbitration, and discussion with employees in the bargaining unit or employer representatives regarding working conditions, benefits and contract rights.

c. Conventions, Union business meetings, and other Union internal governance and related expenses.

d. Social activities.

e. Publications, to the extent related to chargeable activities.

f. Litigation before courts and administrative agencies related to contract administration, collective bargaining rights or other chargeable activities.

g. Legislative, executive branch and administrative agency activities on legislative or regulatory matters related to the negotiation or administration of contracts and working conditions.

h. Education and training of members, officers and staff intended to prepare the participants to better perform chargeable activities or otherwise related to chargeable activities.

i. Activities related to group cohesion and economic action of or by TWU represented employees, e.g., demonstrations, general strike activity, informational picketing.

j. Overhead and administration related to or reflective of TWU or TWU Local Union chargeable activities.

5. Expenditures in the following categories arguably are non-chargeable to nonmember objectors:

a. Community service and charitable contributions.

b. Affiliations with non-TWU organizations.

c. Support for political candidates.

d. Member-only benefits.

e. Lobbying to the extent not chargeable as per paragraph 4.g. above.

f. Publications, litigation and for overhead and administration to the extent related to arguably non-chargeable activities.

g. External recruitment of new members.

6. The TWU Policy on Agency Fee Objections shall be reprinted in each December issue of the EXPRESS. The International shall also send a copy of this Policy to each nonmember who objected during that calendar year to inform such person of the right to elect to again object in a succeeding year. Any Local Union that is required by law to have an agency fee policy, but which has failed to adopt such a policy, shall be deemed to have adopted this “Policy on Agency Fee Objections” as its own, and such Locals shall be identified in the December issue of the EXPRESS.

7. The International shall retain an independent auditor who shall submit an annual report verifying the breakdown of chargeable and arguably non-chargeable expenditures (the “Report”). Similarly, if a Local Union has determined to apply this Policy for its expenditures, the Local Union shall arrange for an independent audit of the breakdown of the Local’s chargeable and arguably non-chargeable expenditures. Any Local Union which fails in a given year to conduct an independent audit of expenditures.
shall be deemed to have spent the same percentage of its
expenditures on chargeable activities as the International
as reflected in the auditors’
8. Report. The Report(s) of the independent auditor(s) for the
International and, where applicable, the Locals shall be completed
promptly after the end of the fiscal year. The most recent Report
of the International’s expenditures shall be reprinted in the
December issue of the EXPRESS. The Local Union shall provide
to the nonmembers it represents a copy of the Report of the
breakdown of the Local Union’s expenditures.
   a. The fees paid by nonmember objectors shall be handled as
follows:
   b. Nonmember objectors who pay fees directly and not by
checkoff shall pay an amount equal to the full amount of agency
fees reduced by the percentage of agency fees ascribed by
the audit Report(s) (described in paragraph 7 above) to arguably
non-chargeable activities (the latter amount referred to hereafter
as the “non-chargeable amount”). An amount equal to 50% of
the non-chargeable amount shall be placed in an interest bearing
escrow account.
   c. With regard to nonmember objectors who pay agency fees
by check-off, promptly following receipt of the check-off fees,
the non-chargeable amount, both for the International and the
Local that is utilizing this Agency Fee Objection Policy, plus an
additional 50% of that amount, shall be placed in an interest bearing
escrow account. Promptly following each calendar
quarter, the non-chargeable amount for the preceding calendar
quarter, plus the interest accrued thereon, shall be paid to each
such nonmember Objector.
   d. The International shall bill each Local for the monies return to
objectors from escrow in connection with the Local’s arguably
non-chargeable expenditures.
9. A nonmember objector may challenge the last audited breakdown
of chargeable and arguably non-chargeable expenditures
contained in the independent accountants’ Report(s) by filing a
challenge with the International Secretary-Treasurer, together
with notice to the employee’s Local Union, postmarked no later
than thirty (30) days after mailing of the December issue of the
EXPRESS that includes the Report(s).
   a. All such timely challenges shall be referred to an impartial
arbitrator appointed by the American Arbitration Association
(“AAA”) under its rules for impartial determination of Union fees.
TWU will request that the AAA appoint an arbitrator to promptly
consider and make a determination regarding the challenges in
a single consolidated hearing to take place in Washington, D.C..
TWU will provide the AAA with the names and addresses of the
nonmember objectors who have filed timely challenges.
   b. Challengers, the International and, if a participant, the Local
Unions shall each bear its/their own costs related to the
arbitration. The challengers shall have the option of paying a pro
rata portion of the arbitrator’s fees and expenses; if they decline
that option, the Union parties to the proceeding will pay the full
fees and expenses of the arbitrator and not just their pro rata
portion of such fees and expenses.
   c. Challengers may, at their expense, be represented by counsel
or other representative of choice. Challengers need not appear at
the hearing for their challenges to be considered. Challengers who
elect not to appear at the hearing may file written statements with
the arbitrator, provided they do so by no later than the beginning of
the hearing before the arbitrator. Challengers who appear but elect
to not present evidence or otherwise participate in the hearing may
also submit written statements at or before the beginning of the
hearing.
   d. Fourteen (14) days prior to the start of the arbitration, challengers
shall be provided with copies of all exhibits or a list of all such
exhibits that a Union party then intends to introduce at the
arbitration and a list of all witnesses the Union party then intends
to call, except for exhibits and witnesses the Union party may
introduce for rebuttal. If copies of exhibits have not otherwise
been provided, a challenger may request that the Union forward a
copy to the requesting challenger(s) during this 14-day pre-hearing
period. Copies of all exhibits shall also be available for review by
challengers at the hearing.
   e. A court reporter shall make a transcript of all proceedings before
the arbitrator. This transcript shall be the only official record of the
proceedings and may be purchased by the challengers. The parties
shall be informed when the transcript is available for purchase and/
or review. If challengers do not purchase a copy of the transcript,
a copy shall be available for purposes of inspection by them at the
Union party’s/parties’ headquarters during normal business hours.
   f. The arbitrator may determine all procedural matters affecting the
arbitration consistent with the dual objectives of providing for an
informed and an expeditious arbitration.
   g. Each party to the arbitration shall have the right to file a post-
hearing statement by no later than fifteen (15) days after the parties
have been provided notice that the transcript has been completed
and is available for purchase or review. Neither challengers nor
Union parties may include or refer in the post-hearing statements
to any evidence that was not previously introduced and accepted
by the arbitrator during the arbitration proceeding.
   h. The arbitrator, taking account of the record presented, shall
issue a decision on the challenges to the validity of the auditor’s
Report of the “chargeable” percentage of Union expenditures. The
arbitrator’s decision shall be issued within forty-five (45) days after
the final date for submission of post-hearing statements or within
such other reasonable period as is consistent with the AAA rules
and the requirements of law. The decision of the arbitrator shall be
final and binding.
   i. Upon receipt of the arbitrator’s award, the escrowed funds,
as referenced above, shall be distributed in accordance with the
arbitrator’s decision, with the remaining balance, if any, after any
required payments to challengers, returned to the International’s or
Local Union’s general funds.
10. The provisions of this Policy on Agency Fee Objections shall be
considered legally separable. Should any provision or portion
thereof be held contrary to law by a court or tribunal of competent
jurisdiction, the remaining provisions or portions thereof shall
continue to be legally effective and binding.