



June 1, 2009

SUSAN M. BROWNELL
VICE PRESIDENT, SUPPLY MANAGEMENT

SUBJECT: Audit Report – Supply Management’s Oversight of Delegations of Authority
(Report Number CA-AR-09-005)

This report presents the results of our audit of Supply Management’s oversight of delegations of authority (DOA) (Project Number 08YG036CA000). We previously performed detailed reviews of three DOAs, and this audit was self-initiated to review oversight controls for additional DOAs and to summarize the results of the various reviews. This report addresses U.S. Postal Service operational risks. See [Appendix A](#) for additional information about this audit.

Conclusion

The Postal Service established and followed procedures for approving DOAs. These procedures provide for review of requested DOAs by the Executive Committee (EC), Business Evaluation, Law Department, and Supply Management before approval.

However, once contractual authority is delegated, the Postal Service does not have adequate controls to ensure financial due diligence and that the principles guiding the DOAs are met. Specifically, Supply Management did not have procedures for maintaining a current list of DOAs and DOA files. In addition, although Supply Management placed minimum oversight requirements in the DOA letters, they did not document and implement a process to ensure delegates complied with the requirements. We found that even these minimum requirements were generally not met. Additionally, our prior detailed review of three DOAs reported significant weaknesses in administering the associated agreements.

The Postmaster General (PMG) and Vice President, Supply Management, have stressed that a rigorous business process is necessary to protect the Postal Service’s interest because DOAs allow for contracts and agreements to be entered into outside of the normal purchasing process. As such, the current process for managing DOAs after approval does not ensure appropriate financial due diligence and oversight, subjecting the Postal Service to financial and legal risks that are not in the organization’s best interest and could negatively impact the Postal Service’s public image and brand.

Upon our request, Supply Management coordinated with delegates and estimated that expenditures for goods and services purchased through DOAs totaled approximately \$208 million in fiscal years (FYs) 2007 and 2008. Because significant disbursements are associated with these DOAs and oversight controls are significantly lacking, we are reporting \$191.2 million¹ as disbursements at risk² in our *Semiannual Report to Congress*. The issues could result in negative publicity to the Postal Service; therefore, we will also note this non-monetary impact for goodwill/branding in our *Semiannual Report to Congress*.

Procedures for Maintaining DOA List and Files

Supply Management did not have procedures for maintaining a current list of DOAs and DOA files. The Travel, Retail, and Temporary Services Category Management Center (CMC) in Denver, CO, is responsible for the DOA process and associated controls. CMC personnel stated they do not have the resources to develop procedures for maintaining a current list of DOAs and DOA files. This information is critical to ensure appropriate oversight of the DOAs. For example, the information helps ensure DOAs are properly updated when delegates are no longer employed by the Postal Service or have moved to another position within the Postal Service. See [Appendix B](#) for our detailed analysis of this topic.

We recommend the Vice President, Supply Management:

1. Require the Travel, Retail, and Temporary Services Category Management Center to develop and follow procedures for maintaining a current list of delegations of authority and delegation of authority files.

Procedures to Ensure Meeting Minimum DOA Control Requirements

Supply Management placed minimum control requirements in the DOA letters that reflect principles that are critical to ensuring due diligence and oversight; however, they did not document and implement a process to ensure delegatee compliance. The requirements focus on ensuring the fair and ethical treatment of all suppliers and obtaining the best value for the Postal Service. Once authority has been delegated, delegates are responsible for overseeing the resulting contracts or agreements and ensuring DOA letter requirements are met. Supply Management personnel stated they do not have the resources necessary to provide detailed oversight of all DOAs. In addition, Supply Management has attempted to collect annual reports from delegates, but delegates have not always been responsive to their requests.

¹ We are only reporting \$191.2 of the \$208 million as disbursements at risk, because \$7 million was previously reported in Audit Report CA-AR-01-001, Controls over Delegations of Authority of Medical Agreements, dated October 17, 2008. Also, \$9.7 million of the expenditures were related to the legal services' DOA. Supply Management contracting officers sign and oversee legal services contracts, thereby reducing the risk associated with the expenditures.

² Disbursements made where employees did not follow appropriate internal controls and processes.

We identified instances where the delegates did not comply with the DOA letter control requirements. For example, delegates for the EEO – Investigative Services, EEO – Final Agency Decision Writers, and Medical Services DOAs did not adequately document the supplier selection process to ensure compliance with the best value requirements of the DOAs. By not enforcing even minimal controls, the Postal Service faces increased risk regarding the disbursements and revenues these DOAs control and the goods and services obtained through this delegated authority. See [Appendix B](#) for our detailed analysis of this topic.

We recommend the Vice President, Supply Management:

2. Remind delegates of their responsibility to ensure compliance with their delegation of authority letters, and require delegates to certify they have instituted a system of controls and oversight to ensure:
 - Best value determinations are performed and documented.
 - Annual reports are developed and provided to Supply Management detailing financial activities, including the number of contracts or agreements entered into and associated expenditures.
 - Annual ethics training is completed and documented for staff involved in administering contracts or agreements.
3. Require the Travel, Retail, and Temporary Services Category Management Center to develop procedures for collecting reports required under the delegations of authority and for reviewing delegates' control and oversight systems to ensure the delegation of authority letter minimum control requirements are met. If minimum control requirements are not met, discontinuation should be considered, with the results and justification documented in an oversight file.

Management's Comments

Management agreed with the recommendations and that improvements are needed to the overall delegation of authority program. However, management did not agree that the overall risk associated with the disbursements and goodwill/branding is as much of an impact as detailed in the report. Management's internal reviews indicate that while oversight was not always documented, accountable personnel were not completely amiss in their responsibilities. Therefore, without auditing each delegation, it is impossible to determine a true risk figure. Management also highlighted that disbursements at risk were overstated because \$9.6 million in legal service's expenditures are handled through Supply Management contracts and thus should not have been included in the amount presented. See [Appendix C](#) for management's comments, in their entirety.

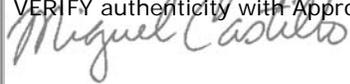
Evaluation of Management's Comments

The U.S. Postal Service Office of Inspector General (OIG) considers management's comments responsive to the recommendations and corrective actions should resolve the issues identified in the report. The absence of Supply Management oversight controls places disbursements under these delegations at risk. Disbursements are reported as being at risk when there is not an effective oversight and control mechanism in place. Thus, all delegations are considered at risk due to the lack of an oversight safety net. Though a separate issue, we agree it is difficult to assess whether or not delegates are amiss in their responsibilities especially without oversight controls.

In regards to the \$9.6 million legal service's DOA expenditures, CMC oversight was not adequate. CMC personnel were not monitoring the legal services expenditures³ and were not aware that other Supply Management contracting officers were involved in the legal services contracting process until it was brought to their attention during the OIG review. However, we agree that the involvement of the other contracting officers managing the contracts as non-delegated contracts reduces the risk associated with the DOA. As such, we have adjusted the disbursements at risk amount to \$191.2 million.

The OIG considers recommendations 1 through 3 significant, and therefore requires OIG concurrence before closure. Consequently, the OIG requests written confirmation when corrective action(s) are completed. These recommendations should not be closed in the Postal Service's follow-up tracking system until the OIG provides written confirmation that the recommendation(s) can be closed.

We appreciate the cooperation and courtesies provided by your staff. If you have any questions or need additional information, please contact Judy Leonhardt, Director, Supply Management, or me at (703) 248-2100.

E-Signed by Miguel Castillo 
VERIFY authenticity with ApproveIt


Miguel A. Castillo
Acting Deputy Assistant Inspector General
for Support Operations

cc: Joseph Corbett
Mark P. Nepi
Susan A. Witt
Katherine S. Banks

³ The legal services DOA delegate was incorrectly reporting expenditures as revenue to the CMC.

APPENDIX A: ADDITIONAL INFORMATION

BACKGROUND

The Postal Service's *Supplying Principles and Practices* requires the Vice President, Supply Management, to ensure that all Postal Service supplying activities further the business and competitive interests of the Postal Service. In turn, the Vice President, Supply Management, has delegated to certain individuals the authority to negotiate, award, modify, and terminate contracts, and, in some cases, to re-delegate these authorities. Individuals delegated any or all of these authorities must ensure that all of their actions, including negotiations, contract awards, modifications, and terminations, are within the scope of their delegated authority before taking those actions. The Travel, Retail, and Temporary Services CMC in Denver, CO, is responsible for the DOA process and associated controls.

In an October 26, 2004, letter titled *Contracting Authority and the Involvement of the Postal Service in Business Deals*, the PMG stated he had become aware of a need for a better understanding regarding the negotiation and execution of contracts and other business dealings between the Postal Service and members of the private sector. The letter detailed the definition of a contract⁴ and the parties to be involved when the Vice President, Supply Management delegates contractual authority outside of the normal purchasing process⁵, and stressed the importance of a rigorous business process for contracts made outside the normal purchasing process. The letter discusses the potential harm the Postal Service may suffer if it does not properly vet potential contracts. Potential harm includes financial liability, public embarrassment, and damage to the Postal Service's reputation and brand. The letter concluded that Postal Service officials must be fully aware of their responsibilities as part of the government and must ensure the interests of the Postal Service as a whole have been fully vetted and are fully protected.

In an August 25, 2005, letter titled *Delegations*, the Vice President, Supply Management, announced a new process for obtaining DOAs from Supply Management to enter into contracts. The letter set forth the process the Postal Service would follow to implement the steps the PMG identified in his October 26, 2004, letter. The Vice President, Supply Management, expected the new process to provide better visibility and increased support for ongoing initiatives, while simultaneously reducing the Postal Service's risk.

In conjunction with other stakeholders, Supply Management developed a process for approving DOAs. After review by Labor Relations and the Strategic Initiative Action Group, a prospective DOA is initiated through a Communications Notice signed by the appropriate EC member and distributed to all other EC members and stakeholders as

⁴ The letter defined a contract as an agreement between two or more parties that can be legally enforced.

⁵ The letter specified that these delegations require the ongoing involvement of Business Evaluation, the General Counsel, and Supply Management.

required. Once all the required supporting documents and written approvals required by the "Request for Delegation to Execute" are completed, they are submitted to the Travel, Retail, and Temporary Services CMC. The CMC then prepares the DOA letter for the Vice President, Supply Management's signature. The DOA approval process requires the ongoing involvement of Business Evaluation, the Law Department, and Supply Management to ensure financial due diligence, legal advice, negotiation support, partner selection, and contract terms and conditions are considered.

For each approved DOA, Supply Management issues a letter to the designated delegatee. The letter defines the authority delegated and states whether or not the delegated person can re-delegate their authority to another level. This letter also provides specific instructions to the delegatee and advises them of standard conditions they must meet. In general, DOA letters have the following minimum control requirements:

- Management must treat all suppliers objectively and in a business-like manner.
- All actions must adhere to the Code of Ethical Conduct for Employees of the Executive Branch. Employees were to re-familiarize themselves with the code's content before exercising this authority.
- When practical, requirements should be competed among qualified suppliers.
- Management must issue all agreements to the supplier offering the best value⁶ to the Postal Service.
- Suppliers must submit an annual report each fiscal year summarizing all activities under this delegation to allow management to monitor and assess the effectiveness of delegations.

OBJECTIVE, SCOPE, AND METHODOLOGY

Our objective was to evaluate Supply Management's oversight of DOAs. We conducted this performance audit from September 2008 through May 2009 in accordance with generally accepted government auditing standards and included such tests of internal controls as we considered necessary under the circumstances. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. To assist in achieving our objective, we relied on FYs 2007 and 2008 data in the accounts payable system. We compared the data to information in the financial reports and believe the evidence obtained provides a reasonable basis for our findings

⁶ The Postal Service's *Supplying Principles* define best value as the outcome that provides the optimal combination of elements such as lowest total cost of ownership, technology, innovation and efficiency, assurance of supply, and quality relative to the Postal Service's needs.

and conclusions based on our audit objectives. We discussed our observations and conclusions with management on April 6, 2009, and included their comments where appropriate.

As detailed in the Prior Audit Coverage section in this report, we previously reviewed the administration of agreements for three DOAs related to EEO – Investigative Services, EEO – Final Agency Decision Writers, and Medical Services Agreements. Because of the weaknesses identified in those audits, we judgmentally selected nine additional DOAs for review to determine the adequacy of Supply Management's oversight. These DOAs were selected to ensure a review of a variety of programs. They are:

	Name of DOA	Type of Agreement
1.	Corporate Library	Goods and Services
2.	Corporate Executive Board	Goods and Services
3.	Corporate Information and Archival	Goods and Services
4.	EEO – Redress	Goods and Services
5.	Legal Services	Goods and Services
6.	Personal Services (Route Counters)	Goods and Services
7.	eBay	Marketing
8.	Customized Postage	Marketing
9.	NASCAR	Marketing

We reviewed the oversight controls Supply Management put in place over DOAs. In addition, for each DOA reviewed, we performed the following procedures:

- We reviewed the DOA approval process and associated supporting documentation.
- We requested contract file documentation, DOA letters, and FYs 2007 and 2008 financial reports.
- We reviewed the DOA letters to determine the conditions outlined in the letters and supporting documentation to determine whether the delegateses complied with the conditions.
- We interviewed Supply Management personnel, delegateses, and re-delegateses to obtain an understanding of the policies, procedures, and responsibilities.
- We compared financial reports submitted by delegateses to Postal Service accounts payable data to determine whether they accurately reported expenditures in FYs 2007 and 2008.

PRIOR AUDIT COVERAGE

We identified two U.S. Postal Service Office of Inspector General (OIG) reports issued within the past 5 years related to the objective of our audit.⁷

Report Title	Report Number	Final Report Date	Monetary Impact	Report Results
<i>The Postal Service's Equal Employment Opportunity Contracting Function</i>	HM-MA-08-001	February 21, 2008	N/A	The selection process for EEO investigative services and final agency decision writers was not adequately documented to ensure compliance with the best value requirements of the DOAs. Management agreed with the finding and recommendation.
<i>Controls Over Delegation of Authority for Medical Agreements</i>	CA-AR-09-001	October 17, 2008	\$5,866,413	The National Medical Director, Senior Area Medical Directors, and District Occupational Health Nurse Administrators could improve controls over the Medical Services DOA. Management agreed with our findings, recommendations, unsupported questioned costs, questioned costs, and disbursements at risk.

⁷ In March 2008, Supply Management personnel conducted a follow-up review of the Medical Services DOA. They concluded that the National Medical Director executed the DOA in accordance with the delegation letter but also identified issues and timeframes for correction.

APPENDIX B: DETAILED ANALYSIS

Procedures for Maintaining the DOA List and Files

The Travel, Retail, and Temporary Services CMC did not have procedures for maintaining a DOA list and DOA files. Upon our request for universe information in October 2008, the Travel, Retail, and Temporary Services CMC provided us a list of 65 DOAs. However, they stated the list was not up to date. For example, there were several delegates who were no longer employed by the Postal Service or no longer in positions associated with the DOAs. Some of the DOAs dated back to 1998 and had not been updated. Also, CMC personnel advised that there were some DOAs they needed to delete and new ones they needed to add to the list. The CMC is still in the process of updating the list. The CMC also did not have reports or current data on the DOAs in the files.

The PMG's October 26, 2004, letter initiating the DOA process stresses the importance of a rigorous business process to ensure appropriate due diligence and oversight for Postal Service contracts, regardless of whether contractual authority has been delegated. Appropriate contract management is central to ensuring due diligence and appropriate oversight. The Postal Service's *Supplying Principles and Practices* states that contract management is the process of ensuring the intent, requirements, and terms and conditions of a contract are met from inception to end of life. Contract management activities must be accurately and frequently performed to keep contract documentation updated. Proper contract management is vital to the success of the DOA program. This includes maintaining a list and files of active DOAs.

Procedures to Ensure Compliance with DOA Minimum Control Requirements

The Travel, Retail and, Temporary Services CMC did not document and implement a process to ensure delegates complied with the minimum control requirements established in the DOA letters. We identified issues with delegates not documenting how best value was achieved when awarding agreements to suppliers, not providing activity reports to the Travel, Retail, and Temporary Services CMC, and not complying with ethics requirements.

Best Value Determinations

Eight of the 12 DOAs reviewed required delegates to award agreements to the suppliers offering the best value to the Postal Service⁸. Three of the eight delegates could not provide documentation showing how they did so. Specifically, our prior audit reports on the EEO – Investigative Services, EEO – Final Agency Decision Writers, and Medical Services DOAs disclosed that delegates were not maintaining documentation

⁸Three of the programs (eBay, Customized Postage, and NASCAR) are not goods and service-oriented and did not require best value determinations. A fourth program for Personal Services (Route Counters) includes specific criteria for contracting with Postal Service annuitants and also did not require best value determinations.

to support this scenario. Additionally, the letter delegating authority to enter into a noncompetitive agreement and two noncompetitive contracts related to a NASCAR sponsorship did not include a best value requirement.

The Postal Service's *Supplying Principles and Practices* states the Postal Service bases its sourcing and material management decisions on best value, which is generally achieved through competition.

Supply Management did not have procedures in place to require the delegates to create and maintain documentation to demonstrate agreements entered into under the DOAs were competed among qualified suppliers or how best value was otherwise achieved. In order for Supply Management to validate that the delegates are achieving best value, the delegates should be required to document their processes for selecting suppliers and their control and oversight over those processes.

Reporting Activities

Delegates for 11 of the programs reviewed were required to report their activities to the Travel, Retail, and Temporary Services CMC.⁹ The CMC did not have procedures in place to ensure it received activity reports and to follow up on those it did not receive. CMC personnel developed an annual supplier diversity report for delegates to complete; however, the report does not include detailed financial activities including the number of agreements entered into and associated expenditures. Additionally, CMC personnel stated (and we observed) that delegates were not always responsive to their data requests. Seven of the 11 delegates (64 percent) could not produce timely activity reports upon our request.

The Vice President, Supply Management, issued a letter on August 25, 2005, which stated that an approved DOA will include appropriate reporting requirements to ensure that necessary information can be provided to the PMG, Board of Governors, or interested parties. Also, the *Request for Delegation to Execute* form, dated March 20, 2007, states the EC member requesting the DOA agrees to provide an annual report of financial activity for each FY using Supply Management's reporting template and a quarterly report to Business Evaluation in the Finance Organization. The failure to provide these reports will result in rescission of the DOA.

Without annual reports, Supply Management cannot adequately oversee DOAs.

⁹The eBay DOA did not include a reporting requirement as it is not possible to capture supplier diversity statistics for eBay shippers and revenue figures resulting from the DOA are readily available through Postal Service systems. The other 10 programs were required to report their activities annually. The NASCAR program was also required to report its activities quarterly to the Postal Service's Business Evaluation Group.

Annual Ethics Training

Eleven of the 12 DOAs reviewed contained an annual ethics requirement.¹⁰ For the 11 programs, there were 47 delegates or re-delegates. Thirty-five of the 47 delegates (74 percent) could not provide verification that they had completed ethics training and Supply Management did not have procedures in place to verify completion of the training.

The DOA letters generally state that all actions must adhere to the Code of Ethical Conduct for the employees of the executive branch and that the delegates should familiarize themselves with the code's content before exercising this authority. The Postal Service Law Department advised that 5 C.F.R 2638.701(c), Annual Ethics Training for Other Covered Employees, states that Office of Government Ethics Form 450 filers, contracting officers, and other employees designated by the Postal Service must receive 1 hour of verbal ethics training once every 3 calendar years and written training, as specified by the agency, in each year in which verbal training is not required. Since the delegates are authorizing Postal Service expenditures, they fall under the "other employees designated by the Postal Service" category. Ensuring that all delegates and re-delegates have completed ethics training reduces the Postal Service's financial and legal risks.

¹⁰ The eBay DOA is a revenue-based program that is strictly based on consumer use of the Postal Service for mailing eBay purchases. Thus, an ethics requirement was not necessary.

APPENDIX C: MANAGEMENT'S COMMENTS

SUSAN M. BROWNELL
VICE PRESIDENT, SUPPLY MANAGEMENT



May 15, 2009

LUCINE M. WILLIS

SUBJECT: Draft Audit Report – Supply Management's Oversight of Delegation of Authority
(Report Number CA-AR-09-DRAFT)

Thank you for the opportunity to review and comment on the subject audit report. Management's responses to the non-monetary impact categorized as disbursements at risk and goodwill/branding and Recommendations 1 through 3 are provided below.

Non-monetary Impact: Supply Management agrees that improvements are needed to the overall delegation of authority program, however, we do not agree that the overall risk associated with the disbursements and goodwill/branding are as much of an impact that the OIG suggests in the report. Therefore, we disagree that all expenditures made under those delegations for Fiscal Years 2007 and 2008 are disbursements at risk because the Travel, Retail, and Temporary Services Category Management Center (CMC) does not maintain records of control and oversight activities related to the delegations or that it had not received timely and accurate annual activity reports. Delegatees are responsible for ensuring proper administration and fiscal accountability of their authority. Without actually auditing each of the delegations to see if those systems are in place, it is impossible to determine a true at risk figure. In fact over the last several years, Supply Management has performed internal reviews on several of the programs that make up this non-monetary impact to ensure these delegations are being administered properly. While procedures, best value determinations, and oversight may not have been completely documented in a policy/guidance or training manual, we did not find that the people who were accountable for the obligation were completely amiss in their responsibilities.

As a further note, the OIG states in footnote 1 that of the \$208 million, \$7 million for Medical Agreements was previously reported resulting in \$201 million. Of the \$201 million remaining, \$9.6 million for legal services spend is actually handled through Supply Management contracts, and should not be considered at risk.

Recommendation 1: We recommend that the Vice President, Supply Management: Require the Travel, Retail, and Temporary Services CMC to develop and follow procedures for maintaining a current list of delegations of authority and delegation of authority files.

Management Response: Supply Management agrees that the delegations of authority list should be timely updated and maintained. The process for maintaining the list of delegations of authority has always been to make changes to the list as new delegations or changes in a delegatee occur. The CMC has made considerable progress updating the active delegation list and only have delegations made to two delegatees requiring review and re-delegation as necessary. All updates to the list should be completed and reposted to the website by July 2009.

The CMC has always maintained a separate file for each delegation. Files are kept in a single cabinet and filed alphabetically by delegatee name. It appears, however, that the audit is focusing not so much on the existence of the files themselves, but on the CMC's role in ensuring the file has

475 L'ENFANT PLAZA SW
WASHINGTON, DC 20260-6200
202-268-4040
FAX: 202-268-2755
WWW.USPS.COM

documentation reflecting oversight and control activities related to the delegation. Responses to recommendations 2 and 3 address what documentation the CMC will include in the delegation folders.

Recommendation 2: We recommend that the Vice President, Supply Management: Remind delegates of their responsibility to ensure compliance with their delegation of authority letters and require delegates to certify they have instituted a system of controls and oversight to ensure:

- Best value determinations are performed and documented.
- Annual reports are developed and provided to Supply Management detailing financial activities, including the number of contracts or agreements entered into and associated expenditures.
- Annual ethics training is completed and documented for staff involved in administering contracts or agreements.

Management Response: We agree that improvements are needed to the overall delegation of authority program. The delegates should be reminded of their responsibilities under their delegation and that they should institute a system of controls and oversight over those responsibilities. A review of the Delegation of Authority program and its processes will be performed to determine the best approach to ensure there are appropriate controls and oversight in this area. The determination and action plan will be provided to the OIG by August 2009.

Recommendation 3: Require the Travel, Retail, and Temporary Services CMC to develop procedures for collecting reports required under the delegations of authority and for reviewing delegates' control and oversight systems to ensure the delegation of authority letter minimum control requirements are met. If minimum control requirements are not met, discontinuation should be considered, with the results and justification documented in an oversight file.

Management Response: We agree that Supply Management has a responsibility to periodically review those delegations of authority that have contractual authority in order to ensure reporting requirements are met and systems of controls and oversight is adequate. Only one report, *Financial Report for Delegations of Authority*, is required under a delegation. As part of the determination and action plan mentioned in recommendation 2 above, Supply Management will decide how to revise the form to capture the information suggested in the audit report. We will also consider a process for submission of reports that includes a tracking and escalation component.

Responsibility for oversight and control of supplies and services obtained via a delegation will remain with the delegatee. However, we also agree that Supply Management has a responsibility to periodically review those delegations in order to ensure the delegatee's systems of controls and oversight are adequate. As part of our determination and action plan, stated in recommendation 2 above, Supply Management will review and address the OIG's request that the delegates certify each year that they have an established system of controls and oversight in place. The CMC will consider maintaining copies of the annual reports and certifications in the respective delegation folders. Supply Management will also continue periodic internal reviews on selected delegations. The determination and action plan will be provided to the OIG by August 2009.

We do not believe that this report contains any proprietary or business information and may be disclosed pursuant to the Freedom of Information Act. If you have any questions about this response, please contact Susan Witt at (202) 268-4833.



cc: Joseph Corbett
Mark Nepi
Katherine S. Banks
Delores Gentry