

ASSOCIATION OF
GOVERNMENT
ACCOUNTANTS

AGANEWSLETTER

WASHINGTON CHAPTER

JANUARY 1985

THURSDAY JANUARY 3, 1985 LUNCHEON MEETING TO FEATURE



JAMES F. ANTONIO
Chairman, Governmental
Accounting Standards Board

Speaking on

**"The GASB—A VISION,
A REALITY, A VISION"**

at the

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PRESIDENT'S MESSAGE



VIRGINIA ROBINSON
United States General
Accounting Office

I hope you have enjoyed the holidays and are now reflecting on your plans for the new year. I also hope that your planned activities for this year include work on unfinished AGA business that still merits our attention in 1985.

Last year our association placed a considerable amount of emphasis on building and maintaining better working relationships and understanding between financial managers and program managers. The emphasis was stressed at the national as well as chapter level in AGA. You may recall that one of the initiatives in this area was a program that included provisions for financial managers to take nonfinancial managers to lunch. One of the principal objectives of the program was to foster improved communications and more proactive information exchanges between program and financial managers. Although we have had some success in this area, there seems to be considerable room for improvement.

I was reminded of the need for such improvement several months ago when I attended a workshop at a conference where both program managers and financial managers were present. It was an interesting workshop in a very informal atmosphere with a rather free-flowing information exchange. As various types of management improvements were discussed, the subject of financial management received a fair share of attention. The discourse led to comments on improving the usefulness of accounting information and reports to satisfy the needs of program managers. A participant in the discussion who identified himself as a program manager mentioned that he was glad to have the opportunity to say what he had been feeling for a long time—he found most of the accounting reports that he received were not particularly informative and did not meet his requirements for meaningful information to aid him in decision making. In response to that remark a participant, who identified himself as a finance director, stated that he had asked program managers on several occasions what types of information they would like to receive from the accounting system and each time it was to no avail as they indicated they didn't know what they wanted. It appears that this is not an uncommon occurrence although most of us will agree that it should be.

An experience that I had several years ago with this

same issue bears repeating today. A team of us—accountants, budget and ADP analysts—were designing the reports for a new management information system that provided accounting, budget, statistical, productivity and other information. Before we went to the program managers to ask what types of information they would like to receive we drafted report formats with narrative that we thought would be useful. When we visited the managers, we explained the contents, purpose, and comparative benefits of reports that would be available from the information system. They were obviously pleased to know that the reports were being designed to meet their needs and did not hesitate to offer suggestions to the report formats and contents from their perspectives. We, in turn, were pleased to receive and incorporate their suggestions. It was gratifying to have reason to believe that we would be responsible for the production of useful and used information.

In an earlier edition of the Newsletter, I mentioned the importance of the work of our unsung heroes, the operating accountants, and the need for frequent interaction with them by systems and staff accountants as well as budget, financial, and ADP analysts. Many financial managers recognize and are working on the positive aspects of these important relationships.

It appears that we still need to work much harder, however, on improving our communications and proactive working relationships with program managers. If taking a program manager to lunch will help, as was suggested in AGA meetings last year, let's try it this year. In our AGA forums we have productive and enjoyable information exchanges as we (talk to ourselves). Let's venture out this year and talk to more program managers.



AGA Employment Flash . . .

is available to members from the National Office. The biweekly Flash lists current openings for operating and systems accountants, auditors, budget positions and other financial positions. The Flash costs \$10 for a six month subscription. For further information call Theresa Thorpe, 684-6931, at the National Office, or to subscribe send your check to: AGA, 727 South Twenty-third Street, Arlington, VA 22202. If you write, be sure to attach the name and address to whom the Flash is to be sent and your membership number (i.e., the seven digit number on your address label).

**WASHINGTON
CHAPTER
Executive
Committee
1984-1985**

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Judith Boyd, Treasury, 566-2112
Research
Gail Young, Energy, 252-4171

Committee Chairperson

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Jim Smith, Navy, 695-1070
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Charles McAndrew, GAO, 523-8706
Public Service Coordinator
Joseph L. Dillon, EPA, 382-5113
Relations with National Office
Terry Conway, DOD, 697-3192

**Plan Now For
The PDC
June 24-26, 1985
San Diego, CA**

ABOUT OUR SPEAKER THIS MONTH

Appointed as Chairman of the Governmental Accounting Standards Board in May, 1984, James F. Antonio vacated his office as Missouri's elected State Auditor. He served as Deputy State Auditor in Missouri under three Auditors prior to winning election as Auditor in 1978 and reelection in 1982.

As Missouri's State Auditor, Antonio was a member of the National State Auditor's Association, the National Association of State Auditors, Comptrollers, and Treasurers, and of the Mid-American Intergovernmental Audit Forum. He served as the Mid-American Forum's representative to the National Intergovernmental Audit Forum. He was one of two state auditors appointed to serve on the state/federal task force charged with implementing the single audit concept.

A Certified Public Accountant, he is a member of the Missouri Society of Certified Public Accountants and the AICPA. He received his undergraduate degree from Miami University of Ohio, and his masters and doctoral degrees from the University of Illinois. He served as an accounting professor at the University of South Florida in Tampa and at the University of Missouri at Columbia. While on the Columbia faculty he was awarded the faculty-alumni gold medal for teaching excellence. He was awarded the 1983 Donald L. Scantlebury Memorial Award by the Joint Financial Management Improvement Program, an honor presented to two persons each year for distinguished leadership in financial management improvement.

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COOLEY'S COMEDY CORNER

by John Cooley

According to the October 1984 issue of *MADD* Magazine, Mister Roberts, the host of a long running TV show for small children "chose a career in TV after realizing that he didn't have a sufficiently vibrant personality to be an accountant." (I rarely read *MADD* Magazine.)

To be a good accountant, one not only needs a vibrant personality, one needs a good sense of humor. In supporting this proposition, I offer a statement by Philip Kropatkin, a career government accountant who recently retired as Assistant Inspector General for Auditing, Department of Health and Human Services. Phil authored a super book entitled *Audit Logic—A Guide to Successful Audits*, published this fall by John Wiley & Sons. Following is the first page of the first chapter from this well written book:

FINDING THE IDEAL AUDITOR

Ask me what I look for most in an auditor recruit. My answer—a sense of humor! This, I assure you, is no frivolous reply. Consider the attributes of a truly humorous person:

Intelligence (primary).

Interest in, and curiosity about, ideas and things.

Ability to distinguish trivia from the significant.

Articulateness—in writing and in speech.

Knowledge about people and their everyday business and social practices.

All, of course, are essential to those people we consider to be humorous (even comic). Find a recruit with a good sense of humor and you will have a person with the basic characteristics of a truly top-flight auditor.

Phil's new book is the best one I have ever read on auditing.

NEWS FROM NATIONAL

PDC PLANNING QUICKENS

Next year's Professional Development Conference (PDC), to be held in San Diego in June, will carry the theme "Government and the Private Sector—A Partnership for Profit." For those who need to earmark funds for attendance, fees for the three-day event will be \$325 for early registration (by May 31); \$375 for other advance registration; and \$425 for walk-in registration. These fees are for AGA members. Non-member fees are \$50 higher in each category. Your January *TOPICS* will carry four full pages describing the PDC program. Watch for it!

SURVEYS, NOMINATIONS ACTIVITY IN NATIONAL OFFICE

Two surveys, along with the annual national officer nomination procedure were occupying national boards and committees as this issue of "News from National" was closed out. The survey of chapters seeking information on their relationships with the local academic community was due on November 16, with results to be distributed to participating chapters. Also due soon is the survey on how many students might be eligible for AGA's new national scholarship award (announced in September). This will assist in planning the selection procedure; actual nominations are not due until later. Finally, it is hoped that the slate of candidates for national office (chapter nominations due November 1) will be available for announcement in the January *TOPICS*

NEW ETHICS HANDBOOK EDITION IS OUT

The National Office has completed a reprinting of AGA's Ethics Handbook, which is normally sent to all new members along with their new member kits. The latest printing reflects no change in the Code of Ethics itself but incorporates one additional paragraph from the AGA bylaws having to do with the administration of the Code. The format and appearance of the handbook has changed considerably, the new edition is a soft-cover, 8-page "slim jim" size, printed in blue and white.

CALENDAR OF EVENTS

AGA Montgomery-Prince George's Chapter's featured speaker at their January 9 monthly dinner meeting is National AGA President Harold L. Stugart. Location is the Lanham, Maryland Ramada Hotel. Call Rich Savitsky for reservations (883-6284).

January shapes up as a busy speaking month for Hal. If you miss him at MPG's meeting, you can still catch him at AGA Northern Virginia Chapter's January 15 monthly dinner meeting, where his topic will be Achieving Professional Excellence. Also, the meeting is designated Army Audit Agency Night. NOVAGA meetings are held at the Imperial 400 in Springfield. Call Mike Janoski for reservations (756-2893).

AGA Battlefield Chapter's featured speaker for its January 16 monthly dinner meeting is Ms. Judy Tardy, Assistant Secretary for Administration, Department of Housing and Urban Development, whose topic will be Budgeting at HUD. The Chapter's meetings are held at Kilroy's in Woodbridge. Call James Bridges for reservations (690-1961).

In conjunction with its January 16 monthly luncheon meeting at the National Press Club, The Washington Chapter of the Institute of Internal Auditors will hold a half day seminar on "The Law:

How It Affects You, The Auditor". (Luncheon speaker is indefinite as we go to press.) Call Chris Hendricks (535-6138) for information on the seminar, and Gladys Tymas (245-0621) for luncheon reservations.

RECOVERING \$30 MILLION ANNUALLY THROUGH INTERNAL CONTROL

by Michael D. Serlin



Each month when your bank sends a statement of your checking account transactions, you normally spend a few minutes reconciling the account balance in your checkbook with the closing balance provided by the bank. In most cases, one or more of the checks you have written has not yet been presented to the bank for payment,

but generally when that is taken into account everything balances correctly. It is extremely unusual that a situation develops in which you wrote a check for one amount (say \$100) and the bank made an encoding error and cleared it for \$110. If you write as many checks monthly as most people, you are dealing with about 20 checks.

While a check clearing the banking system at a different sum than the amount written is rare with 20 checks a month, what if you wrote over fifty million checks each month? That is the problem facing the Financial Control Division of the Financial Management Service (formerly Bureau of Government Financial Operations), U.S. Treasury Department. All fifty to sixty million checks drawn on the U.S. Treasury each month are reconciled by the 150 employees of the

Check Reconciliation Branch. After computer matching, approximately 22,000 checks per month involved reconciliation problems regarding differing amounts or serial numbers between disbursing reports and bank clearing reports.

Obviously it is a big job, and it needs to be done to maintain control. However, the law of averages would indicate about as many checks would clear the banking system for smaller amounts than issued as they would for larger amounts. If that were true, the annual cost of reconciliation would be a necessary expense solely for the purposes of maintaining financial control and detecting fraudulently raised checks.

The reality is different. The Financial Control Division adjusts for overpayments and underpayments, but in a typical year it also recovers \$30 million in overpayments, returned by the banking system to the U.S. Treasury, usually within two to three weeks of detection, maximizing cash management savings. What appears as an annual appropriation expense of \$3 million to run the Check Reconciliation Branch results in a profit center for the U.S. Government with a net profit of \$27 million. This experience indicates we are dealing with the law of averages, as amended.

Not all agency internal control efforts have the responsibility for dealing with such large dollar amounts, but the idea of approaching internal control as a potential profit center rather than simply a cost item may be applicable in a number of other programs, and is a different perspective worth exploring.

Mike Serlin is an Assistant Commissioner in the Treasury Department's Financial Management Service and is a member of AGA Washington Chapter presently serving as Chairperson of the Chapter Awards Committee.

HELP OTHERS WITH THEIR TAX RETURNS

The Washington Chapter will again be participating in the IRS Volunteer Income Tax Assistance (VITA program). This program is a continuation of our Chapter's outreach efforts to the Washington community. VITA is an opportunity for caring Chapter members, who can make the time available, to give of our talents and skills—more precious than our money—to meet the needs of the helpless and less fortunate, and in so doing reap the satisfaction and sense of personal fulfillment that results from such service.

VITA provides free tax preparation assistance at community locations to individuals who cannot afford professional help. Such taxpayers are persons with simple tax returns, particularly low income, elderly, non-English speaking, and handicapped persons. The success of VITA depends upon volunteers, particularly those with accounting or tax backgrounds.

Volunteers prepare basic federal and state income

tax returns, review the work of other volunteers to ensure quality, work as instructors training other volunteers, and instruct groups of taxpayers who can complete their own tax returns as a result of VITA classes.

Volunteers are not required to sign tax returns as either assisters or preparers. There is no liability for participating in this program. Any sampling of returns by the IRS is done only to provide information on the quality achieved by the volunteers.

To prepare you for the work, IRS will provide 3 days of free instruction on tax preparation. The sessions will be held in January on Saturdays. Volunteers will then be asked to give an average of two hours per week in preparing returns during the tax season. To make this program work we need volunteers.

If you can participate, it's important to let Joe Dillon (382-5113) or Al Petrilak (377-2679) know right away, so they can brief you on the January training sessions. Give a little and receive a lot!

THE PCIE AND INSPECTOR GENERAL PROGRAM—AN UPDATE

(Editors Note: Richard P. Kusserow, Inspector General, Department of Health and Human Services (HHS), was guest speaker at the Chapter's November 1 luncheon meeting. Following is a synopsis of his remarks developed and submitted by David Dukes, Chapter Program Director)

The concept of "Inspector General," according to Mr. Kusserow, was not originally supported by the Carter Administration. But the will of the Congress was strong, and the Inspectors General Act of 1978 created 18 IG offices (in addition to the HHS IG office which was created by law in 1976).

The thrust of the IG, he said, is to be a catalyst for positive change—promote economy and efficiency, provide policy direction, and fight fraud and abuse. The President's Council on Integrity and Efficiency (PCIE) was established by President Reagan in March 1981 to strengthen the IGs and coordinate their efforts. In three years, the IGs have brought to \$37 billion the total of funds put to better use.

Mr. Kusserow discussed a number of areas his office is focusing on in his Department (HHS) which has 140,000 employees and a budget representing over one-third of the Federal budget. He also discussed the PCIE's activities and how his efforts in HHS relate to the PCIE initiatives.

One of the PCIE's first initiatives was to study fraud and abuse governmentwide and the consequences of automation. The study revealed that most agencies do not systematically track fraud and abuse, so the scope of the problem is not known. Two major conclusions were reached. IG staffs need more training on the vulnerabilities of computerized systems, and management must pay more attention to internal controls in computer based systems under OMB Circulars A-71 and A-123.

Another PCIE initiative is focusing on computer matching, with due regard for privacy, of various Federal records and of Federal and State records. This initiative has resulted in a number of successful match projects revealing many cases of duplicate payments, overpayments, and payments to deceased individuals.

In summary, there has been a good beginning, but much more needs to be done to assure integrity of the Government's programs and systems.

NOMINEES SOUGHT FOR ANNUAL NATIONAL AWARDS

The Chapter Awards Committee, chaired by Mike Serlin, is seeking recommendations from Chapter members for nominees for AGA annual national awards. The Committee needs your ideas by January 31 so that it will have time to consider them and develop the most compelling presentation for their

consideration at the National level. For this reason it's important to let Mike (566-5594), or any of the other committee members, know right away any recommendations you may have. The other committee members are Susan Lee, Mike Merson, Jim Saylor, and Ken Winne. Following is a brief description of each award.

Robert W. King Award, established in honor of the Association's founding president, made to a member of the Association for significant distinguished service that enhanced the Association's national prestige and stature.

Distinguished Leadership Award, conferred on individuals in government service (Federal, state, and local) who have provided notable sustained outstanding leadership contributing to improvements in financial management over a period of years.

Achievement of the Year Award, according national recognition to the recipient of a chapter award during the year for leadership or outstanding achievement in improving financial management in government (Federal, state, and local.)

Chapter Service Award, made to AGA members in each one of the Chapter Recognition Program Groups for outstanding contributions to the development and enhancement of the chapter, bringing substantive recognition and credit to chapter activities.

Special Achievement Award, according national recognition to mid-level professionals who have received a chapter award for notable contribution to financial management.

Education and Training Award, presented to individuals who made significant contributions to the education and training of government financial managers.

CHAPTER WELCOMES NEW MEMBERS

Debra K. Barone
Sandra N. Berlin
Denise C. Ensor
Kurt Felsenburg
(transfer from Denver Chapter)

Michael D. Gordon
(Sponsor—Paula Rubin)
Judith L. Graf
(Sponsor—Roberta Huber)
Richard J. Hillman
(Sponsor—Michele Burke)
Stuart A. Klein

Price Waterhouse
Touche Ross and Co.
Arthur Young and Co.
SCORE

Dept. of Housing and
Urban Development
Treasury Department

General Accounting
Office
General Accounting
Office

Michael R. O'Brien
U.S. Coast Guard

If you have any questions about joining AGA or need membership applications or brochures, call Marcus Page on 566-5038.

Executive Committee Meeting Minutes Report

by Diane M. Bray, Secretary

In an effort to keep AGA Washington Chapter members apprised of the activities of the Executive Board, the highlights of the previous month's Board meeting are capsulized and published for your information. Members desiring more information on a specific event should contact the Director or Chairperson of that Committee. General questions should be to the President.

The following activities were reported at the November 29 Executive Board meeting:

- The Federal Tax Handbooks have been ordered from the National Office. The response for the Handbook was overwhelming. A total of 150 orders were placed.
- A questionnaire was sent to all members who have not renewed their chapter membership. Recipients were requested to indicate why they had elected not to renew their membership. Where appropriate the Chapter will try to implement corrective measures.
- The Employment/Referral Committee has had a high response rate to its job vacancies listing. The bi-monthly list recaps positions in accounting, auditing, budgeting and financial management. (See page 2 for information on subscribing to the bi-monthly listing.)
- The Research Committee is actively involved in developing the Research Proposals for five chapter-level projects. These projects include:
 - Distribution of Federal accountants across functional areas;
 - Development of a compendium of financial management training available in the D.C. area;
 - Assessment of Internal Control Responsibilities;
 - Extent to which agencies are or plan to contract our Federal financial management functions, and
 - Development of a comprehensive training program development guide.
- The Executive Board will not meet in December because of the Christmas holidays.

ABOUT CHAPTER MEMBERS

AGAers everywhere join us we're sure in extending congratulations and best wishes to Susumu Uyeda on

his December retirement from the federal service. In addition to his position as Executive Director of the JFMIP, Sus' distinguished career includes stints in high level leadership positions with Army Audit, the Defense Supply Agency, GAO, and OMB. As everyone knows, Sus also has a long and distinguished history of service to AGA. He is our Immediate Past National President, and has also served as our Capital Regional Vice President and President of our Washington Chapter. We're delighted to report that Sus has accepted a position with the Private Sector Council, from which the government accounting community can continue to reap the benefits of his considerable knowledge and experience for we hope a long time to come.

Lots of other neat stuff to report this month on things AGAer's have done!

First, Congratulations to Jean Kerr on her promotion to Director of Accounting at the Maritime Administration.

Congratulations also to Jim Wesberry, GAO, on his election as 1985-87 President of the International Consortium on Governmental Financial Management, and to Sus Uyeda JFMIP, who was elected to the Board of Directors (See—we knew he would be around for a long time).

Congrats in order too, to Vern Isenberg of Farmers Home Administration for passing the Certified Management Accountants examination administered by the Institute of Management Accountants.

Don't go away! There's more!

At GAO's Accounting and Financial Management Division's October annual awards ceremony, held at the Rayburn House Office Building, John Cherbini received a Division Director's Award. The following other AGAers received Division Outstanding Achievement Awards: Lee Beaty, Cornelia Blanchette, Dennis Duquette, Dave Grindstaff, Barbara Pauley, and Ernie Stockel. Ernie also recently received a Comptroller General's Meritorious Service Award.

Still More! Herb Milstein and Steve Saks received Outstanding Achievement Awards at GAO's General Government Division's recent awards ceremony; Bob Bontempo of GAO's National Security and International Affairs Division recently received an Outstanding Achievement Award and a Special Commendation Award; and, Norm Birnbach of GAO's Resources, Community, and Economic Development Division received a Special Commendation Award.

Don't forget—"About Chapter Members" depends on you for input! Keep it coming! (Lee Beaty, 275-9430).



DID YOU KNOW . . .

by John MacArthur

- Colleges and universities are not adequately preparing their graduates for the computerized environment with which they must cope, says Dr. James C. Kenard C.P.A., an associate professor from Ohio State University. According to an article in the October 1984 issue of the *Journal of Accountancy*, Dr. Kenard states that the smaller CPA firms are most affected as they do not have the resources to conduct in-house training in computer literacy that are available to the larger firms. He says colleges provide inadequate computer training because (1) they do not have the expertise to cover these subjects effectively, (2) they don't treat the computer as an essential part of the students' learning materials but continue to use the traditional "computer room" for all hands-on work, and (3) they lack enough qualified instructors, primarily due to inadequate compensation. He concludes that accounting firms must pressure academia for remedies and should lobby to obtain greater emphasis on computer topics on the CPA exams.
- Several Federal agencies are currently using computerized matching programs to combat waste and fraud in government welfare programs by improving the capability of identifying ineligible recipients. For example, the Department of Housing and Urban Development matches state and Federal wage data with the records of tenants from subsidized housing projects; Health and Human Services has a pilot program matching its Supplemental Security Income welfare roles with state files of interest income. In addition, the Immigration

and Naturalization Service has granted some states access to its computerized records system to check on the status of aliens that apply for welfare to determine they are not illegal or temporary, and therefore ineligible for benefits.

- The Internal Revenue Service is increasing use of optical scanning equipment to read Form 1099 tax forms filed by financial organizations to report interest and dividends paid, and to compare the results with taxpayers' returns. With more than 100 million forms filed each year a computerized matching process is essential, and will result in the capability to match and compare every form filed upon full implementation in 1985. The cost of this program is estimated at \$14 million over five years; however, the IRS feels it will result in collections of \$125 million annually.
- A recent report by the General Services Administration provides guidance concerning the primary issues involved in agency management of microcomputers. One recommendation is that agencies should identify hardware and software requirements by means of a configuration model rather than set rigid agency-wide standards which could tend to restrict new technology and result in premature obsolescence. This report lists numerous other points which agencies may well find useful in planning for and operating micros. Copies of this report entitled "Issues and Recommendations on Microcomputing" (Report OIT/FTC-84/018) may be obtained from the Federal Software Testing Center, Office of Software Development and Information Technology, Two Skyline Place, Suite 1100, 5203 Leesburg Pike, Falls Church, VA 22041.

NEWSLETTER

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