

ASSOCIATION OF  
GOVERNMENT  
ACCOUNTANTS

# AGANEWSLETTER

WASHINGTON CHAPTER

SEPTEMBER 1986

## THURSDAY SEPTEMBER 11, 1986 LUNCHEON MEETING TO FEATURE



DAVID D. DUKES  
Executive Director  
Joint Financial Management  
Improvement Program

and

Susumu Uyeda  
Director of Research  
Private Sector Council

Jointly Speaking on



**Outlooks for Improving the Government's  
Financial Systems: Two Viewpoints—Private Sector and Government**

at the SAM RAYBURN HOUSE OFFICE BUILDING  
Room B-338, "C" and South Capitol Streets  
Near Capitol South Metro Station

Social	
Period	11:15
Luncheon	12:00
Cost	\$13.00 (Members with reservation) \$15.00 (Non-members and No Reservation)

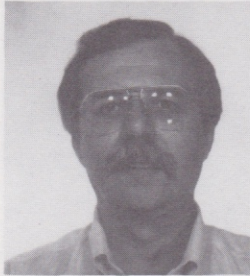
**For Luncheon Reservations Call 639-6882 (8:00 a.m. to 8:00 p.m.)  
Telephone Reservations Accepted Thru September 9, 1986**

## NON MEMBERS WELCOME

*All Reservations Guaranteed*

Meeting Schedule: • Oct. 2 • Nov. 6 • Dec. 4 • Jan. 8 • Feb. 5 • Mar. 5 • Apr. 2 • May 7

# PRESIDENT'S MESSAGE



**GARY PALMQUIST**

I'm worried about our Chapter. We now have only 974 members. If we continue to shrink, we will not have the talent or resources to serve our members in an outstanding fashion. Our Chapter's ability to meet the members' needs for professional awareness, continuing education, and financial management networking is its true value.

The Chapter serves its members by providing a good series of luncheon speakers. We have a luncheon meeting at the Rayburn Building on Capital Hill generally at noon on the first Thursday of every month, through May. The September and January meetings are on the second Thursday. The Chapter obtains interesting speakers to provide diverse points of view on a variety of topics. We make an effort to cover accounting, budgeting, auditing and other financial management topics from Federal, State and local, and private sector perspectives. Our luncheons qualify as continuing education credit for CPA and CIA certifications and as tax deductible professional development for IRS. Our noontime meetings at the Rayburn Building provide a location convenient to the subway, a good meeting room, and an acceptable meal, at a reasonable price. Last year we spent \$10,425 on our meetings. We charge \$13 for our luncheon. Our objective is to break even because we are trying to serve members, not make money. However, this year we are going to add a luncheon surcharge of \$2.00 for non-members. We want to make the point that there is value in being a Washington Chapter member. In addition to a mini-education event, our meetings provide an opportunity to talk with other members about their financial management challenges and successes. I've found this networking very helpful when I need to do something new, but don't want to re-invent the wheel. Members attending our meetings also have an opportunity to review our job board.

The person in charge of meeting arrangements is Judith Boyd. Loretta Shogren is the Programs Director and will be identifying speakers. Joyce Shelton will

take care of the employment referral board.

There are two other member services the Chapter provides which are absolutely essential for a quality professional organization—education and the Newsletter.

Last year our education co-directors, Diane Bray and Joe Rothschild worked on a number of events which provided members relevant continuing education. Those activities earned \$2,000. An enormous effort and the burden of making money for the Chapters soon wear out your volunteers. Education events are important because they provide members economical, tax deductible, continuing education opportunities. Last year the Chapter started the TGIF seminar luncheons. These were free events. This year our goal is to provide training as a service, not to make money. We will institute a policy of having a surcharge for non-Chapter members on training designed to serve our members. Our education co-chairs this year are Diane Bray and Doris Chew.

Finally, let me discuss the Chapter Newsletter. The Newsletter is the major vehicle of contact and service to our members. The Newsletter informs our members of developments in financial management and on-going professional activities. Last year we made the decision to publish a 12-page monthly Newsletter. Such a decision involves a huge effort for the Newsletter committee as well as contributors. In addition, the Newsletter costs over \$13,000 a year. This year, in order to reduce the burden on our editors, Anna Wilson and Lee Beaty will share the effort with Herb McLure and others.

Of course, there are other Chapter activities, but I've mentioned the three that are most important to our members. If we continue to lose membership, we will find it difficult to provide these quality services. Therefore, my goal this year is to recruit more members so we can stay a quality professional organization. If you prefer slogans, try "get members, serve members". Dan McGrath and Ken George will co-chair the Membership Services committee. I'm asking the entire Chapter Board and you, members, to concentrate on increasing our membership. We will be charging non-members more for Chapter services and doing some other things in an effort to encourage membership and to show members that we value their continued support. Only \$7.50 of the \$42.50 AGA annual dues go to the Chapter. The Chapter Board and I can guide the Chapter for the next year, but it is your Chapter and we can only be successful if you care. It is your efforts to bring new people to our meetings and training and to recruit new members which will save the Chapter from quality decline. If we are going to do it, let's do it right.

## ABOUT OUR SPEAKERS THIS MONTH

### ASSOCIATION OF GOVERNMENT ACCOUNTANTS WASHINGTON CHAPTER EXECUTIVE BOARD 1986-1987

#### Officers

##### *President*

Gary Palmquist, 291-4966

##### *President-Elect*

Terry Conway, DOD, 697-7296

##### *Secretary*

Helen Sherman, Energy, 252-4860

##### *Treasurer*

Vern Isenberg, Agriculture, 447-6090

##### *Past President*

Susan Lee, Financial Management  
Service, 395-6876

#### Committees

##### *Membership Services*

Daniel McGrath, Financial

Management Service, 566-3717

Ken George, ACTION, 634-9163

##### *Programs*

Loretta Shogren, Justice, 633-3291

##### *Newsletter*

Lee Beaty, GAO, 275-9430

Anna Wilson, JFMIP, 376-5415

Herb McLure, GAO, 275-4905

##### *Employment Referral*

Joyce Shelton, DOT, 426-1306

##### *Meetings*

Judith Boyd, Financial Management  
Service, 535-9693

##### *Cooperation with Professional and Academic Organizations*

Joseph Rothschild, HUD, 426-6493

##### *Relations with National Office*

William Kendig, Interior, 343-4701

##### *Research, Professional Notes*

Charles McAndrew, Navy, 695-1070

##### *Awards*

Mike Merson, Financial Management  
Service, 436-6840

##### *Chapter Evaluation*

Ronald Lynch, Arthur Anderson,  
862-3324

##### *Chapter Recognition*

Jean Bowles, State, 524-1188

##### *Education*

Diane Bray, DOD 695-0839

Doris Chew, JFMIP, 376-5415

**DAVID V. DUKES** is Executive Director of the Joint Financial Management Improvement Program (JFMIP). He is responsible for developing and directing multiple interagency projects related to improving financial management practices throughout government.

Prior to his appointment as Executive Director in October 1985, Mr. Dukes was Deputy Assistant Secretary, Finance, in the Department of Health and Human Services (formerly HEW) from 1974 to 1985. Mr. Dukes joined the Health, Education and Welfare Department in 1967 as a systems accountant, and in 1970 was elevated to the position of Director of Budget Operations. Before 1967, he held various financial and auditing positions with the National Aeronautics and Space Administration, the Atomic Energy Commission, the General Electric Company, and the General Accounting Office dating back to 1957.

Mr. Dukes graduated Magna Cum Laude with a Bachelor of Science degree in accounting from Husson College in Bangor, Maine, and earned a Masters in Public Administration from the University of Washington at Seattle in 1970.

Mr. Dukes is an active member of the Association of Government Accountants and a member of the American Association for Budget and Program Analysis.

**SUSUMU UYEDA** is Director of Research at the Private Sector Council, a non-profit, non-partisan organization dedicated to bringing management efficiency to government.

Mr. Uyeda began his career with the Army Audit Agency where he served as assistant district manager of the Pacific District and program director in Headquarters. Between 1963 and 1967 he served as Director of Defense Eastern Regional Audit office of the Defense Supply Agency. In 1967 he became assistant director of GAO's Office of Policy and Special Studies. Between 1969 and 1978 he was with the Office of Management and Budget where his latest position there was Assistant for Interagency Accounting Systems. Between 1978 and 1984 Mr. Uyeda was Executive Director of JFMIP.

Mr. Uyeda received his Bachelor of Science Degree in Accounting from UCLA and his Master of Public Administration from the American University. Among his personal awards are the Army Audit Agency's "Auditor of the Year" award, the Comptroller General's Award, GSA's Public Service Award, and JFMIP Special Award.

Mr. Uyeda is an adjunct professor at the American University. He has taught at the University of Virginia, Virginia Commonwealth University, and the Department of Agriculture Graduate School. Presently he chairs the Graduate School's Curriculum Advisory Committee for Financial Management.

He has been active in AGA serving as Washington Chapter President, Capital Region Vice President and National President. He received AGA's National Distinguished Leadership Award in 1979, Best Author Awards in 1979 and 1981, and in 1986, the Robert W. King Memorial Award, the highest honor the AGA conveys on a member for sustained distinguished service which enhances the national prestige and stature of the Association and the accounting profession.

### Time To Renew Your Membership

Renewal notices were mailed in mid-August. If you do not receive yours please notify Ken Sullivan at National Office as soon as possible (703-684-6931). It is important that you send in your renewal as soon as possible since membership benefits are discontinued after two months on the delinquent list. Our new dues year begins October 1, therefore, anyone not remitting would be purged from our active mailing list and would cease receiving materials from AGA after the distribution of the December newsletter, which occurs the end of November.

## TRADITIONAL SUMMER RECRUITMENT SLOWDOWN DID NOT MATERIALIZE

By Dan McGrath and Ken George  
Directors and Co-Chairpersons, Membership Services

In May, the Membership Committee made an appeal to reverse a long-standing yearly occurrence. That was, the heretofore traditional drop in recruitment activity during the summer months. At this juncture, based on actual figures for the months of June and July and known activity in process, we are pleased to report that the upward trend in recruitment continued through the summer months. Everyone who participated in this effort should be congratulated and are encouraged to keep up the good work. For those of us who may not have yet bagged a new member in recent months, it's never too late. Pick up your phone, write a note, or personally visit and invite an associate to join today, and in a few weeks, be sure to follow-up and reinforce the initial contact.

Application brochures may be picked up at our regular monthly luncheon meetings or obtained by calling Dan McGrath (566-3717) or Ken George (634-9163) at any time.

Remember that those of you wishing to register your catch in the "Trap A Boss" campaign, announced in the May newsletter, must, in addition to having the applicant mail his or her application to central office in the regular manner, call Dan McGrath or Ken George. All successful recruitments of a superior through September 30 are eligible for recognition under this program. For additional details please see the May 1986 newsletter.

During the summer months the following individuals have joined the Assistant Membership Chairperson network:

Anita Byrd (Labor)  
Lonnie Hunter (Treasury/Public Debt)  
Florence Imburg (National Science Foundation)  
Robert Lane (Treasury/FMS)  
John Martin (General Services Administration)

While this network now has 27 individuals, there is still a need for more Assistant Chairpersons in order that all governmental organizations and firms providing financial services to the government in the Washington Metropolitan area are fully represented. The concept is simple and the time commitment minimal, and it represents an ideal opportunity for new members to get involved or old members, who would like to be active but have not been able to devote time to the Association's more involved endeavors, to participate. If you are interested or would like more information, please contact one of us.

## INTERNATIONAL FINANCIAL MANAGEMENT CONFERENCE

The International Consortium on Governmental Financial Management and the International Federation of Accountants will jointly present the Third International Financial Management Conference on September 29-30, 1986, at the National Press Club in Washington, D.C. The cost of the conference will be \$350 for U.S. members and \$450 for U.S. non-members.

The Conference will address the need for international financial reporting standards for Nation States. It will provide a forum for discussion of a solution to the standards gap: the Federal Government Reporting Study (FGRS), a joint project by the Office of the Auditor General of Canada and the United States General Accounting Office. Public officials will describe the status of efforts in their countries to develop sound financial management systems and the need for development of international standards of Financial Reporting as a prerequisite to fiscal responsibility.

For registration and other information, call (301) 681-3836.

## TGIF LUNCHSHOP ON FMS SYSTEM

The first of the series of TGIF lunchshops will be held September 19. Representatives from the Treasury Department, Financial Management Service (FMS), will acquaint us with FMS' Technical Excellence award-winning Financial Management Data Base Terminal Access System. The system provides:

- An electronic Bulletin Board listing of significant data base or management innovations.
- The Treasury Financial Manuals (TFM)
- A table showing Work-In-Progress (for each TFM volume)
- The Federal Account Symbols and Titles (FAST) book.
- The Daily Treasury Statement (and other Financial Reports).
- GAO Titles (currently Title 2)
- OMB Circulars (currently A-11)
- OPM Payroll regulations
- Banking Information
- Foreign Currency Exchange rates

Plans call for putting GSA travel regulations on the system later this year. Also in the works is the capability of allowing TFM authors and reviewers to access proposed TFM revision in an online mode. Even selected personnel from outside agencies will be able to comment on proposed revisions by way of an online computer terminal.

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## TGIF LUNCHSHOP (Continued from page 4)

The FMS representatives will give a step-by-step demonstration on how simple the terminal access system is to use. You will be able to see first hand how the system's programs were developed with ease of use in mind.

The database was developed to provide faster dissemination of accounting regulations, reduce user research time, reduce paper flow, and insure up-to-date financial information.

The time—Friday, September 19, 1986 at 11:30 a.m. to 1:00 p.m. The place—to be announced. Call FMS' David Baker or Judith Parsons for information; both are on 566-9419.

## TGIF LUNCHSHOP ON TAX REFORM

Date: October 24, 1986

Time: 11:30 a.m. - 1:00 p.m.

Location: to be determined

Subject: Tax Reform

Speaker: Roger Charin, Tax Principal  
Arthur Young and Company

Price of Lunch: \$5 for Washington Chapter AGA  
members  
\$7 for nonmembers

Open to all!

Limited to 50 persons. First come, first served basis.

More information will be given in the next newsletter.

## GOVERNMENT AND THE PRIVATE SECTOR

(Editor's note: June Brown, AGA's National President, was guest speaker at the Chapter's May 1, 1986, luncheon meeting. Following is a summary of her remarks developed and submitted by David Dukes who was Chapter Program Director.)

Before addressing the theme of her talk "Government and the Private Sector," Ms. Brown gave the luncheon attendees a brief look at the by-law changes being proposed for AGA. Because these changes were reported on in AGA's May/June 1986 issue of *Government Financial Management Topics*, they are not summarized here.

Ms. Brown, since becoming AGA president a year ago, set a goal for herself of trying to change the maligned image of public employees. She said that

while she has not had a tremendous impact on that problem, she still talks about it.

She stated her concern that the career civil servant gets the brunt of criticism from campaigning politicians and the press. In her opinion, much of it is undeserved and unfair.

Ms. Brown expressed her very strong belief, particularly after entering private industry, that public employees are doing a tremendous job. She went on to say that there is no place where people have to work under as much scrutiny, criticism, and constraint as people in the Federal community.

Ms. Brown pointed out that, with continuing cuts in the Federal work force, much of the work in the future will be contracted out to handle the workload and need for sophisticated solutions. She said that contractors are eager for the work and consider themselves an extension of the government work force.

Even though now criticized, Ms. Brown cited NASA as an example of where a partnership of government and contractors works. She stated that while checks and balances are needed, it shouldn't be an "us and them" situation. A joining of forces is the only way to really achieve something.

## AGA LUNCHEON SPECIAL

by Judith S. Boyd, Meetings Committee  
Chairperson

This year the Washington Chapter of AGA is offering its members the opportunity to attend an exciting program of nine monthly luncheon meetings at a discount. We are offering you the opportunity to purchase an annual luncheon ticket for just \$104.00. Not only do you save the cost equivalent of one luncheon meeting, but also the necessity of making a reservation each month. Your annual ticket guarantees your reservation for the 1986-87 program year.

To arrange for your annual ticket, just call my phone number, 535-9696, and indicate that you will be purchasing an annual ticket.

Don't miss this opportunity to participate in a program that offers the opportunity for good fellowship along with a stimulating and informative series of speakers at a substantial savings.

## FEDERAL AGENCIES FINANCIAL REPORTS

By Carol Israel

In early July, the Financial Management Service released revised agency financial reporting requirements. The following are commonly asked questions on the new requirements.

### **When are Federal agencies required to report on the new forms?**

Agencies must use the new forms for reporting fiscal year 1986 (September 30, 1986 year end) data.

### **Where do agencies obtain the new forms?**

The forms cannot be ordered, but agencies may copy the forms from the I TFM 2-4100 or from the advance release of the requirements (June 1986 Blue Book).

### **Can I use the old TFM forms?**

No.

### **Does every entity have to report?**

For the first year, fiscal year 1986, all funds will prepare the TFS Form 220, Report on Financial Position and the three supporting schedules: the 220.1, Additional Financial Information; the 220.8, Direct and Guaranteed Loans Due from the Public; and the 200.9, Accounts and Loans Receivable Due from the Public. Revolving funds and trust revolving funds will also prepare the TFS Form 221, Report on Operations.

### **When will the rest of the reports be required?**

A phase-in plan is currently being developed and the schedule will be released in a TFM bulletin as soon as it is finalized.

### **How do agencies know what funds or programs are a reporting entity and how many reports are expected?**

The reporting entities are listed in a TFM separate bulletin or were an attachment in the June 1986 Blue Book. All revolving funds and trust revolving funds are listed by account number. Also the major trust funds are listed by account number. The remaining funds are combined into the "all other", which is one set of reports for all the other accounts under the control of the organizational unit. The organizational unit is listed by department number and organizational unit.

### **Can the reports be sent electronically?**

At this time, the only report that can be sent in electronically is the Schedule 220.9 which has been established on GOALS.

### **What will a reporting entity do if their accounting system does not supply all the required accounting data?**

Agencies are allowed to make estimates until their accounting systems are able to provide the data. Estimates should be footnoted in the 220.1.

### **If financial activity, for example clearing and receipt accounts or capitalized assets, does not relate directly to a specific entity or appropriation does the data have to be reported?**

Yes. Such financial activity should be reported by the organizational unit which is most centralized within the department/agency, for example; departmental administration, under fund type 5 - All Other Activity Combined. Although this may distort that entity's position, it is necessary for full disclosure of the agency's financial position.

### **Are all the reports based on the accrual basis?**

Revolving funds and trust revolving funds are required to use the accrual basis of accounting. If the entity does not have accrual capabilities, cash basis statements will be accepted. However, the entity should move toward accrual reporting.

### **How did the Treasury divide the various agencies and departments into the reporting entities that are listed?**

The Reporting Entities Listing represents the total submission requirements Governmentwide by department and organizational unit. The budget accounts listing published in the Appendix to the Budget of the United States Government was the basis for the entities listing.

### **What will agencies do when they close-out some of the accounts or acquire new ones?**

The Reporting Entities Listing will be updated annually. However, the agency is responsible for informing the Treasury of any realignments or new reporting and for reporting the financial activity under their control.

### **What happened to the former Schedules 3 and 6? Is the data no longer required?**

The data required on the old Schedule 3 is now contained on the new Schedule 220.9. The data required on the old Schedule 6 has been incorporated into the new Schedule 220.1, Additional Financial Information.

### **Who can I call for additional information or questions?**

Questions concerning the reports prior to November 1986 should be directed to the Accounting Policy Staff. The phone number is (202) 566-2651. After November 1986, questions should be directed to the Financial Reports Branch at (202) 566-4750.

*Carol Israel of Treasury's Financial Management Service is a member of AGA Washington Chapter.*

## ABOUT CHAPTER MEMBERS

Congratulations are in order to:

**Mike Serlin**, Treasury Financial Management Service, on his reelection as President of the Federal Executive Institute Alumni Association.

**James Wu**, of Interior's Office of Financial Management, on his recent promotion to Chief of the Office's Division of Financial Administration.

**James Sturgill**, of Treasury Financial Management Service's Federal Finance Division, on his recent appointment as Manager of the Division's Accounting Policy Staff.

A couple of sad notes:

We were saddened by the death in late April of former member **Richard W. (Dick) Maycock**. For most of the decade prior to his 1980 retirement, Dick was the GAO Deputy Director responsible for GAO's accounting system approval function. During his GAO tenure he was an active supporter of AGA and the Washington Chapter.

In early July we were stunned by the sudden death of **James W. (Jim) Saylor**. During his 24 years with the Chapter, Jim, as you may know, served AGA in capacities too numerous to begin to mention. He was the recipient of the Chapter's 1975 Outstanding Contribution Award. Jim recently retired from DOD and was a project manager with the Private Sector Council at the time of his death.

The Chapter extends its deepest sympathy to the families of these two distinguished members, with deep appreciation for their many contributions to AGA and the financial management community.

Please call us with your news about chapter members—Lee Beaty (275-9430) or Anna Wilson (376-5415).

## RELATIONS WITH NATIONAL OFFICE

By William L. Kendig

Last year I began chairing the "Relations with National Office AGA" Committee. Since I also serve on AGA's National Executive Committee and work closely with the President, Executive Director and The National Office Staff, I was recently asked to write a periodic column concerning the various aspects of the functioning of the National organization. This first column will deal with the structure of the National organization; the next issue will continue with a discussion of the responsibilities of the various groups.

The National AGA organization is basically governed by two groups. The first is the National Board of Directors (NBD), and the second is the National Executive Committee (NEC). The NBD is quite large, and

consists of the National President and President-Elect, members of the National Executive Committee, Regional Vice Presidents, Chapter Presidents, Immediate Five Past National Presidents, remaining Past National Presidents (ex officio without vote), and Executive Vice President (ex-officio without vote).

The NBD is chaired by the National President. Membership of the NBD in Fiscal 1986 totaled over 100 voting members. The NBD is required to meet at least annually at a time and place designed by the National President. The NEC acts as the Executive Committee for the NBD, and is also chaired by the National President; the National President is supported in day-to-day operations by the permanent staff of AGA, which is headed by an Executive Director, and has Directors of (1) Education, (2) Publications, (3) Association Services, and (4) Finance and Administration. The National President is also supported by the membership through AGA standing boards and committees, and by special committees and task forces. The Regional Vice-Presidents and the AGA Chapters round out the organization of AGA, where chapter boards and committees replicate many of those established by the National President, but also include those of local interest.

The NEC is currently composed of 12 voting members and one ex-officio member: the National President, the National President-Elect, the immediate past National President, nine members-at-large, and AGA's Executive Vice President (ex-officio without vote). The NEC meets at least quarterly and in many years is called upon to meet more often. For instance, last year a special meeting was necessary to consider the composition of future NECs. In fact, a large part of the remainder of this column will discuss the changes to the NEC which were approved by the NBD during its June, 1986 meeting. In the past, each year the President-Elect nominated two NEC members for a period of three years. Thus, over time, six of the nine members-at-large of the NEC were selected by the past President, the National President, and the President-Elect (since their terms overlapped). The remaining three members were chosen by the Regional Vice-Presidents located in the three Geographic Sections then comprising AGA. (The Washington metropolitan area is now considered a fourth section, but was not considered such for purposes of selecting at-large members of AGA in the past.)

Since National Presidents have largely come from the Washington metropolitan area, this led to NECs composed largely of Washington area residents. This, in turn, led to complaints from chapters outside the Washington Metropolitan Area, since a lot of current AGA growth is coming from areas outside the Capital region. Two task forces and the NEC spent an exten-

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**RELATIONS WITH NATIONAL OFFICE**  
(continued from page 7)

sive amount of time during the past year considering the composition of future NEC's and how to make them more representative. As a result, future NECs will be composed of ten voting members and one ex-officio member: the National President and President-Elect, the Immediate Past National President, seven Members-at-Large, and the Executive Director (ex-officio without vote).

NEC members will continue to serve three-year terms. Each President-Elect will select one "at large" member. Hence, the past President, current President, and President-Elect will select a total of three NEC members. The remaining four members of the seven at-large members will be nominated by the regional VPs. One of the four sections (the three original sec-

tions and the Capital Region as a fourth section) will nominate one person the first year, another section will nominate a person the second year, and the third year the two remaining sections will each nominate one NEC member.

The transition plan requires no one currently serving on the NEC to be removed prior to the conclusion of his/her term. Hence, the NEC will continue to be composed of 12 members during Fiscal 1987 and 1988, with full implementation of last year's decision to reduce its number in 1989. Thus, the size of the NEC has been reduced; and the method of selection has been changed. The probable result will be more NEC members from outside the National Capital area.

This discussion of the NBD and NEC will continue in the next issue with information concerning the responsibilities of the two groups.

**NEWSLETTER**

**PUBLISHED BY THE WASHINGTON CHAPTER  
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**OCTOBER 1984**



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