

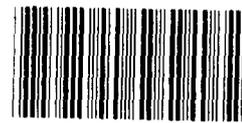
GAO

Fact Sheet for the Honorable  
Alfonse D'Amato, U.S. Senate

January 1988

JUSTICE  
DEPARTMENT

Litigation and  
Collection of Civil  
Fines and Penalties



135006

RESTRICTED—Not to be released outside the General Accounting Office except on the basis of the specific approval by the Office of Congressional and Public Affairs.

RELEASED

\_\_\_\_\_ 2 \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

▲



General Government Division

B-223784

January 7, 1988.

The Honorable Alfonse D'Amato  
United States Senate

Dear Senator D'Amato:

In an August 28, 1986, letter you requested that we review Department of Justice efforts to litigate and collect civil fines and penalties. We previously reported that Justice was experiencing problems in litigating and collecting criminal fines and delinquent debts referred by other federal agencies (primarily defaulted loans and benefit overpayments).<sup>1</sup> You wanted us to determine if Justice was experiencing similar problems in litigating and collecting civil fines and penalties. We interviewed officials from Justice's headquarters divisions, U.S. attorneys' offices, and referring agencies and reviewed a judgmental sample of civil fine, penalty and damage cases. On June 1, 1987, we briefed representatives of your office on our work and agreed to provide you this fact sheet.

We reviewed 78 cases that were referred to Justice for litigation and collection of civil penalties and damages. We found that Justice had declined litigation on 11 cases (14 percent). For the remaining 67 cases, which Justice litigated or settled, Justice and/or the referring agencies had collected all or part of the funds owed in 44 of the cases (56 percent); and had either not collected or had no record of collection for 23 cases (30 percent). Our review of the 78 cases showed that Justice experienced problems in litigating and collecting civil fines, penalties, and damages similar to the problems we previously reported on criminal fines and delinquent debts. These problems include insufficient evidence to support the claims from the referring agencies, and insufficient number of U. S. attorney staff to follow up and enforce collections. Justice has taken or plans to take several actions to improve its debt litigation and collection. This letter summarizes the results of our review and the appendix provides more details on the scope of our work, the cases analyzed, previously reported collection problems, and actions taken by Justice.

---

<sup>1</sup>After the Criminal Fine Enforcement Act of 1984 - Some Issues Still Need to Be Resolved (GAO/GGD-86-02, Oct. 10, 1985), and Justice Department: Impediments Faced in Litigating and Collecting Debts Owed the Government (GAO/GGD-87-7BR, Oct. 15, 1986).

BACKGROUND

There are about 350 statutory civil penalties that can be assessed by 27 federal departments and agencies. The penalties cover a variety of regulatory and enforcement functions such as violations of tax laws and environmental regulations, and fraud and deception in government programs. If the penalized party contests or refuses to pay the imposed penalty, the federal department or agency assessing the penalty will refer the matter to Justice for litigation and/or collection. Once the case is referred, Justice assumes responsibility for the case and can reach an out-of-court settlement with the party(s), or litigate a case in federal court to obtain an award. Justice attorneys can also decline to litigate when they believe there is insufficient evidence to prove the claim or they conclude that the expense of litigation outweighs any recoveries which could be made.

Within the Department of Justice, the 94 U.S. attorneys' offices litigate and collect the majority of referred civil penalty cases. In addition, Justice's Civil Division and Land and Natural Resources Division handle cases involving regulatory and enforcement programs, and consider whether to approve agency referrals to compromise and terminate collection efforts on civil claims. After a case is settled or litigated, these divisions generally assign the collection responsibilities to the referring agency or to a debt collection unit of a U.S. attorneys' office.

According to Justice records, the Civil Division, the Land and Natural Resources Division and the 94 U.S. attorneys' offices had \$3.1 billion in regulatory, fraud, tax and damage claims awaiting litigation or being litigated at the end of 1986.<sup>2</sup> During fiscal year 1986, for those cases where Justice and U.S. attorneys were responsible for collection, Justice records showed that \$409.6 million in awards and settlements were in a collection status, and over \$90 million had been collected.

REVIEW RESULTS

At Justice's Civil Division, the Land and Natural Resources Division and the three U.S. attorneys' offices visited, we reviewed a total of 100 cases which were judgmentally selected from a universe of about 4,200 closed and pending civil cases. After reviewing the case files, we found that 22 cases did not require Justice to take any actions to

---

<sup>2</sup>Outstanding claims for the Land and Natural Resources Division were as of December 30, 1986; outstanding claims for the Civil Division and U.S. attorneys' offices were as of September 30, 1986.

collect funds. The actions taken by Justice on these cases included (1) reviewing agency compromise and termination actions, and (2) obtaining court orders to prevent the manufacture or sale of unsafe products or to allow the Internal Revenue Service entry to a delinquent taxpayer's premises to seize property.

Of the 78 collection cases we reviewed, Justice declined litigation in 11 cases totaling \$29.1 million in government claims. These cases were declined primarily because Justice attorneys concluded that payments could not be obtained because the defendants either filed for bankruptcy and the government had no secured interest in property, or had no available assets to pay the claims. The government obtained an award or settlement in the remaining 67 cases. We found that in 27 of these cases, the amounts originally claimed by the government were more than the amounts subsequently awarded or settled (\$46.5 million claimed and nearly \$20.5 million awarded/settled). Available information indicated that Justice attorneys had concluded that there was insufficient evidence to prove the entire claim, the original agency claim was erroneously calculated, and/or the defendants could not pay the entire claim.

In the 67 cases where an award or settlement was obtained, we found that Justice or the referring agencies had collected the full amount awarded/settled for 25 cases totaling over \$17.1 million, and partially collected the amount awarded/settled in 19 cases (\$3.6 million out of \$11.8 million awarded/settled). For the remaining 23 cases with an award/settlement amount of nearly \$8.3 million, funds were not collected or records did not show that any funds were collected. Inability of defendants to pay, recordkeeping problems by U.S. attorneys, and insufficient numbers of U.S. attorney office staff to follow up and enforce collections, were the primary reasons the fines and penalties were not fully collected for the cases we reviewed.

Justice has added staff and taken other actions to improve its debt collection. In addition, several laws have been enacted and Justice has proposed additional legislation to further enhance its debt litigation and collection efforts.

As arranged with your office, we plan no further distribution of this fact sheet until 30 days from the date of this letter unless you publicly announce its contents earlier. At that time we will send copies to interested parties and will make

B-223784

copies available to others upon request. If there are any questions regarding the contents of this fact sheet, please call me at (202) 275-8389.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Arnold P. Jones". The signature is written in a cursive style with a large initial "A".

Arnold P. Jones  
Senior Associate Director

JUSTICE'S LITIGATION AND COLLECTION  
OF CIVIL FINES AND PENALTIES

OBJECTIVES, SCOPE, AND METHODOLOGY

Senator Alfonse D'Amato requested that we review the Department of Justice's efforts to litigate and collect civil fines and penalties. Our review was performed from October 1986 through May 1987. We visited the following offices that are responsible for the litigation and collection of civil monetary penalties:

- The Civil Division and the Land and Natural Resources Division located at Justice headquarters in Washington, D.C., and
- Three U.S. attorneys' offices located in the districts of central California, southern Texas, and eastern New York.

We selected the two divisions because they generally handle cases involving regulatory and enforcement programs. The three U.S. attorneys' offices we visited also handle a variety of regulatory, fraud, tax, and damage cases.

At Justice headquarters and the U.S. attorneys' offices, we interviewed attorneys, debt collection personnel, and management officials to learn their program operations, and reviewed Justice's case management systems reports concerning civil claims. We also reviewed a judgmental sample of 100 cases (41 from the Civil Division and the Land and Natural Resources Division, and 59 from U.S. attorneys' offices). We selected the 100 cases from a universe of about 4,200 closed and pending civil cases handled by Justice between September 30, 1981, and December 30, 1986. Our selection included both small and large dollar claims which addressed a variety of regulatory and enforcement matters. The types of cases reviewed involved (1) regulatory suits for violating federal advertising rules, pollution standards, energy pricing guidelines, and product safety standards; (2) fraud penalties involving procurement, health care, and agriculture programs; (3) tax suits for nonpayment of taxes; and (4) damage claims covering breach of contract, destruction of federal property, and clean up of waste disposal facilities. The findings in this fact sheet pertain only to the 100 cases reviewed by us and should not be interpreted as representative of Justice's litigation and collection efforts in general.

After reviewing the case records, we found that 78 of the cases involved Justice efforts to collect funds and 22 did not. When data was not available in the 78 case files,

we determined collection status and confirmed payments by interviewing referring agency and U.S. attorney office officials responsible for collecting the funds.

OVERVIEW OF JUSTICE CIVIL FINES,  
PENALTIES, AND DAMAGE CASES

According to Justice's case management systems reports, at the end of 1986,<sup>1</sup> the Civil Division, the Land and Natural Resources Division, and the 94 U.S. attorneys offices had about 7,300 cases totaling \$3.1 billion in civil regulatory, fraud, tax, and damage claims that agencies had referred for litigation but that had not yet resulted in awards or settlements requiring collection.

As table I.1 shows, during fiscal year 1986, Justice had 5,339 cases totaling \$409.6 million in a collection status.<sup>2</sup> During fiscal year 1986, Justice collected over \$90 million.

Table I.1:

Justice's Collection Caseload  
During Fiscal Year 1986  
(Dollar Amounts in Thousands)

	<u>Civil Division</u>	<u>Land and Natural Resources Division</u>	<u>U.S. attorneys' offices</u>	<u>Total</u>
Number of cases	160	21	5,158	5,339
Awards/settlements being collected	\$51,150	\$7,441	\$351,006	\$409,597
Collections	\$26,767	\$362	\$63,340	\$90,469

Source: Division and U.S. attorney office collection reports.

RESULTS OF CASE REVIEWS

The 78 collection cases we reviewed included 23 Civil Division, 5 Land and Natural Resources Division, and 50 U.S.

<sup>1</sup>Outstanding claims for the Land and Natural Resources Division were as of December 30, 1986. Outstanding claims for the Civil Division and U.S. attorneys' offices were as of September 30, 1986.

<sup>2</sup>The caseload and collection data, which Justice officials said was the best available, were generated from automated and manual systems maintained by Justice. We did not verify the accuracy or completeness of the data.

attorneys' office cases. We found that 11 of the 78 cases were declined and did not result in any awards, settlements, or collections, while 67 did. We also found that for 27 cases the awards or settlements were less than the amounts originally claimed by the government. As of May 1987, over \$20.7 million of the nearly \$37.2 million in awards/settlements had been collected for the 67 cases. The following sections discuss the litigation and collection results on these cases.

#### Cases declined

As table I.2 shows, 11 cases with claims totaling \$29.1 million were declined by the Department of Justice and did not result in awards or settlements.

Table I.2:

Cases With No Awards or Settlements  
(Dollar Amounts in Thousands)

	<u>Civil</u> <u>Division</u>	<u>Land and Natural</u> <u>Resources Division</u>	<u>U.S. attorneys'</u> <u>offices</u>	<u>Total</u>
Number of cases	7	-	4	11
Claims	\$28,958	-	\$114	\$29,072

A principal reason offered by Justice and U.S. attorneys for declining these cases was that the government could not obtain any payments from the defendants. For example, in one case involving a \$27.4 million claim for violations of energy pricing guidelines, the company filed for bankruptcy and the government did not obtain an award or settlement because it did not have a secured interest in any company property. In two fraud cases totaling about \$109,000 in claims, U.S. attorneys declined action because the defendants were either in jail and had been assessed criminal fines or owed federal taxes. Both case files indicated the defendants had no available assets that could be used if the cases were successfully litigated. Also, in one case involving destruction of government property, Justice attorneys decided that the agency did not have sufficient evidence to show that the defendant in the case was responsible for the estimated \$700,000 in losses sustained by the government.

#### Cases where the awards/settlements were less than the claimed amounts

As table I.3 shows, 27 cases with an estimated claim value of \$46.5 million resulted in awards/settlements of nearly \$20.5 million.

Table I.3:

Cases Where the Awards/Settlements  
Were Less Than Claims  
(Dollar Amounts in Thousands)

	<u>Civil Division</u>	<u>Land and Natural Resources Division</u>	<u>U.S. attorneys' offices</u>	<u>Total</u>
Number of cases	10	3	14	27
Claims	\$27,756	\$13,425	\$5,323	\$46,504
Awards/ settlements	\$11,807	\$ 5,578	\$3,109	\$20,494
Difference	\$15,949	\$ 7,847	\$2,214	\$26,010

We could not determine for every case the reason the awards and settlements were less than the government initially claimed. When information was available in the case files, the primary reasons documented by Justice and U.S. attorneys were insufficient evidence to prove the claims, miscalculated claims, and/or defendants' inability to pay the entire claim amounts. For example, in one Land and Natural Resources Division case the agency had assessed a \$10,000 per day penalty against a company for violating environmental regulations over a 240-day period for a total fine of \$2.4 million. Justice settled the claim for about \$60,000 based on evidence provided by the agency that supported 6 days of violations. In a U.S. attorney case, an agency submitted a \$1 million damage claim involving destruction of government property. The U.S. attorney settled the case for about \$550,000 based on revised referring agency estimates of damages which showed that the original claim was erroneous and overstated. In a third case, the Civil Division decided to settle a \$125,000 claim for \$3,500 because the defendants in the case had insufficient assets to pay the full claim.

Collection results on cases  
with awards or settlements

As table I.4 shows, for 44 of the 67 cases that had awards or settlements, the government collected over \$20.7 million (56 percent) of the nearly \$37.2 million awarded or settled.

Table I.4:

Collections on Cases With  
Awards or Settlements  
(Dollar Amounts in Thousands)

	<u>Civil Division</u>	<u>Land and Natural Resources Division</u>	<u>U.S. attorneys' offices</u>	<u>Total</u>
Number of cases	16	5	46	67
Awards/ settlements	\$12,153	\$5,687	\$19,352	\$37,192
Number of cases with collections	14	5	25	44
Collections	\$11,750	\$5,676	\$3,306	\$20,732

Table I.5 shows that 25 cases with awards/settlements totaling over \$17.1 million were fully collected. Table I.5 also shows that the government collected about \$3.6 million (30 percent) from 19 cases totaling about \$11.8 million in awards/settlements, and had not collected or had no record of collection for 23 cases totaling nearly \$8.3 million.

Table I.5:

Collection Status on Cases  
With Awards or Settlements  
(Dollar Amounts in Thousands)

	<u>Civil Division</u>	<u>Land and Natural Resources Division</u>	<u>U.S. attorneys' offices</u>	<u>Total</u>
Cases fully collected	10	4	11	25
Collections	\$8,645	\$5,673	\$2,829	\$17,147
Cases partially collected	4	1	14	19
Awards/ settlements	\$3,458	\$ 14	\$8,285	\$11,757
Collections	\$3,105	\$ 3	\$ 477	\$ 3,585
Cases with no record of collection	2	-	21	23
Awards/ settlements	\$ 51	-	\$8,238	\$ 8,289

In 12 of the 42 partially or uncollected cases, we found that the cases were either sent back to the referring agencies for collection, or the U.S. attorneys were taking actions as follows:

- Five cases from the Civil Division and the Land and Resources Division with awards/settlements totaling about \$3.5 million were sent back to the referring agencies for collection (about \$3.1 million had been collected, as of May 1987);
- Three cases with awards/settlements totaling about \$250,000 were being collected by U.S. attorneys under payment arrangements (about \$45,000 had been collected as of May 1987); and
- Four cases with awards/settlements totaling about \$6.3 million were being investigated or litigated by U.S. attorneys in an effort to collect funds. In three cases about \$86,000 had been collected as of May 1987; in the fourth case, funds had not yet been collected.

In the remaining 30 cases (2 Civil Division cases with no collections, and 8 partially collected and 20 uncollected U.S. attorney cases), we found several problems which were hampering the collection of the amounts owed. These included (1) staff shortages which led to inadequate collection follow-up, enforcement, and poor recordkeeping, (2) bankruptcy and state law impediments and (3) inability to locate the debtors to enforce the collections. The collection problems we found are discussed in more detail in the following paragraphs.

At the Civil Division, one fraud case involving a defaulted settlement payment of \$27,500 was referred to a U.S. attorney for collection in October 1985. In April 1987, the attorney responsible for the case told us that she was in the process of taking legal action to collect the debt but that state foreclosure laws may present some obstacles in collecting the amounts owed. Another Civil Division case involving a \$23,380 breach of contract award was closed as uncollectible because the debtor could not be located. In a third case, we could not locate any collection record on a \$50,000 settlement. On December 3, 1987, a Justice official informed us that the collection record on this case was located and that the settlement was fully collected. Accordingly we adjusted the results of our case review to reflect this additional information.

In 19 U.S. attorneys' cases totaling about \$6.5 million in outstanding awards and settlements, there was either no information in the files (16 cases) showing what collection actions had been taken, except that liens were filed in 9 cases to secure the government's interest, or files could not be located (3 cases). The 16 files we could locate showed the cases had been in a collection status an average of 6 1/2 years. The reasons offered by debt collection officials for not enforcing collections included insufficient numbers of staff and poor recordkeeping. Following are some examples.

One of the cases involved a tax penalty of about \$450,000. The case file contained information supplied by the Internal Revenue Service (IRS) showing that the defendant was operating a profitable business grossing between \$100,000 and \$200,000 yearly. The IRS recommended that the U.S. attorney's office proceed with collection on this case in 1985, however, there was no record of actions taken. We discussed this case with the chief of the U.S. attorney's office debt collection unit who said that collection efforts should have been attempted based on the information the IRS had supplied. The chief told us that the collection staff member assigned the case left the office and the case had not been reassigned to another staff member. In a \$172,000 fraud case, the chief of the U.S. attorney's office debt collection unit said that the case file had been misplaced for about 5

years, and that the unit will attempt to collect the penalty now that the case file has been located.

In nine U.S. attorneys' cases totaling \$3.1 million in outstanding awards and settlements, it appears that the debts may be uncollectible due in part to bankruptcy or insolvency of the debtors, state laws which prohibit garnishment of wages, or an inability to locate the debtors.

PRIOR STUDIES REPORTED LITIGATION  
AND COLLECTION PROBLEMS

Since 1979, several reports have been issued by our office, the Office of Management and Budget, and Justice which identified litigation and/or collection problems for criminal and civil cases similar to those we found in this review. Table I.6 summarizes the problems reported in past studies.

Table I.6:

Problems Which Hampered Litigation and  
Collection as Reported in Past Studies

	<u>1979<sup>a</sup></u>	<u>1981<sup>b</sup></u>	<u>1985<sup>c</sup></u>	<u>1985<sup>d</sup></u>	<u>1986<sup>e</sup></u>
Incomplete and/or Inaccurate Information Supplied by Agencies to Collect Claims	--	X	X	--	X
Lack of Collection Follow up and Enforcement	X	--	X	X	X
Poor Recordkeeping and/or Inadequate Management Systems	X	X	X	X	X
Insufficient Number of Staff	X	X	X	X	X
Lack of Training and/or Supervision	X	X	--	X	X
Federal and/or State Law Impediments	X	--	X	X	X
Inadequate Policies and Procedures	--	X	X	X	X
Large Case Backlogs	X	X	--	--	X
Lack of Management Oversight	X	X	X	--	X

<sup>a</sup>Department of Justice Should Coordinate Criminal and Civil Remedies to Effectively Pursue Fraud in Federal Programs (GGD-80-7, Oct. 25, 1979).

<sup>b</sup>Report on Strengthening Federal Credit Management, Office of Management and Budget, January 1981.

<sup>c</sup>After the Criminal Fine Enforcement Act of 1984 - Some Issues Still Need to Be Resolved (GAO/GGD-86-02, Oct. 10, 1985); and Financial Integrity: Justice Made Progress But Further Improvements Needed (GAO/GGD-86-9, Oct. 31, 1985).

<sup>d</sup>Reports of Internal Evaluations Conducted by U.S. Attorney Office Officials During Fiscal Year 1985.

<sup>e</sup>Justice Department: Improved Management Processes Would Enhance Justice's Operations (GAO/GGD-86-12, Mar. 14, 1986); and Justice Department: Impediments Faced In Litigating and Collecting Debts Owed the Government (GAO/GGD-87-7BR, Oct. 15, 1986).

ACTIONS TAKEN AND UNDER  
CONSIDERATION TO IMPROVE  
DEBT COLLECTION

In response to the problems identified in prior reports, Justice officials said that they have taken several actions to improve their debt collection program. These actions included (1) adding additional staff to debt collection units, (2) developing training programs on debt collection techniques for U.S. attorney office and client agency personnel, (3) automating the debt collection process, and (4) issuing a policies and procedures manual on debt collection.

In addition, Congress enacted legislation in 1986 to help improve enforcement and collection of civil fraud--the Program Fraud Civil Remedies Act (Public Law 99-509 dated Oct. 21, 1986) and the False Claims Amendments Act (Public Law 99-562 dated Oct. 27, 1986). The Program Fraud Civil Remedies Act, among other things, authorizes agencies to administratively handle small fraud cases (\$150,000 or less) before an agency-appointed hearing examiner. One of the reasons Congress passed this law was because the U.S. attorneys' offices were not acting on many of these small cases due to cost/benefit considerations and limited resources. The False Claims Amendments Act facilitates Justice's ability to litigate civil fraud cases by streamlining judicial proceedings to obtain evidence, and by clarifying requirements for proving civil fraud.

In 1986, Congress also passed the Debt Collection Amendments (Public Law 99-578 dated Oct. 28, 1986) which authorizes the Attorney General to use private lawyers on a test basis to collect debts. As of October 1987, Justice was in the process of selecting law firms to run the program in five districts--eastern New York, southern Florida, southern Texas, eastern Michigan, and central California. These districts were selected because of their large backlog of debt cases and insufficient resources to devote to collection litigation.

Although not required by the legislation, Justice is considering establishing a central unit run by a private contractor to screen agency referred debt cases. Justice officials believe that this unit may be an improvement over the present system where agencies refer debts directly to the 94 U.S. attorneys' offices. The officials explained that the present referral practice contributes to a lack of uniformity in screening and accepting debt cases for litigation and collection. Another reason for establishing the central screening unit is to provide a system for randomly distributing a district's caseload between private attorneys

and the U.S. attorney's office serving that district. According to a Justice official, this proposed referral system would enable Justice to compare the collection effectiveness of private law firms to U.S. attorneys.

There are other initiatives being considered by Justice which could have a major impact on debt collections. One initiative, which we had suggested in 1986,<sup>3</sup> is to submit civil debts to IRS for collection (offset) against income tax refunds. The Deficit Reduction Act of 1984 (Public Law 98-369 dated July 18, 1984) authorizes the IRS to collect for a 2-year period, legally enforceable delinquent debts owed the government by withholding income tax refunds payable in 1986 and 1987. In its two years of operation, the program has resulted in over \$482 million being collected for nine federal departments and agencies as of October 1987. Justice has used this program to collect criminal fines, and according to Justice officials, if the program is extended, they will use it to collect both criminal and civil debts. As of November 1987, Justice, in conjunction with IRS, identified almost 29,000 debtors with debts totaling \$250 million that could be subject to offset if the program is extended. IRS has supported extending the refund offset program for an additional 2-year period to allow time to complete an evaluation of its effect on voluntary taxpayer compliance.

Justice also submitted legislation to Congress on December 2, 1987, that would, among other things, reduce state and federal law obstacles to debt collection. The draft legislation, entitled the Federal Debt Collection Procedures Act of 1987, would (1) establish uniform judicial enforcement remedies and uniform property exemptions to ensure that debtors can be treated equitably in federal court actions, and (2) give the federal government priority for unsecured claims in bankruptcy cases.

---

<sup>3</sup>Justice Department: Impediments Faced in Litigating and Collecting Debts Owed the Government (GAO/GGD-87-7BR, Oct. 15, 1986).

(181881)

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43  
44  
45  
46  
47  
48  
49  
50  
51  
52  
53  
54  
55  
56  
57  
58  
59  
60  
61  
62  
63  
64  
65  
66  
67  
68  
69  
70  
71  
72  
73  
74  
75  
76  
77  
78  
79  
80  
81  
82  
83  
84  
85  
86  
87  
88  
89  
90  
91  
92  
93  
94  
95  
96  
97  
98  
99  
100

▲

United States  
General Accounting Office  
Washington, D.C. 20548

Official Business  
Penalty for Private Use \$300

Address Correction Requested

First-Class Mail  
Postage & Fees Paid  
GAO  
Permit No. G100

---

Requests for copies of GAO publications should be sent to:

U.S. General Accounting Office  
Post Office Box 6015  
Gaithersburg, Maryland 20877

Telephone 202-275-6241

The first five copies of each publication are free. Additional copies are \$2.00 each.

There is a 25% discount on orders for 100 or more copies mailed to a single address.

Orders must be prepaid by cash or by check or money order made out to the Superintendent of Documents.