United States General Accounting Office 133951

GAO

Report to the Chairman, Subcommittee on Government Information, Justice, and Agriculture, Committee on Government Operations, House of Representatives

September 1987

NATIONAL POSTAL FORUM

Nonprofit Sponsor of Postal Service Meetings With Suppliers and Customers

133951

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

General Government Division

B-226686

September 9, 1987

The Honorable Glenn English
Chairman, Subcommittee on Government
Information, Justice, and Agriculture
Committee on Government Operations
House of Representatives

Dear Mr. Chairman:

On May 13, 1986, you requested that we examine the relationship between the U.S. Postal Service and the National Postal Forum (NPF)—a nonprofit organization that sponsors annual conventions for postal officials, suppliers, and customers. You asked us to (1) examine the relationship between the Postal Service and NPF, (2) determine the authority for and amount of the financial support provided to NPF by the Postal Service, and (3) assess the adequacy of public disclosure and accountability for this financial support.

In summary, we found that the nature of the relationship is such that NPF serves as an independent sponsor of postal forums that are almost completely planned, organized, and managed by Postal Service personnel. The management and administrative services provided by the Service are authorized by the Postal Reorganization Act of 1970.

NPF is subject to, and complies with, disclosure and accountability requirements placed on tax-exempt organizations by the Internal Revenue Service (IRS) and the Government of the District of Columbia. The required annual tax return, disclosing NPF's revenues, expenses, and the amount of financial support provided by the Postal Service is available to the public upon request to IRS. Public disclosure of financial data is not otherwise made by NPF or the Postal Service. NPF maintains internal accountability by having an independent accounting firm examine its annual financial statements and related records.

Background

The Postal Forum is an annual event designed to (1) promote cooperation between the Postal Service and its customers; (2) educate postal customers; and (3) provide for the display of postal-related equipment, supplies, and services.

The first forum, held in September 1967, was sponsored by the Post Office Department with the cooperation of several large mailers who agreed to assume responsibility for any resulting financial loss. The

forum was a financial success and the Department, with encouragement from mailers, decided to continue participating in an annual postal forum under the sponsorship of a nonprofit organization, which could keep the surplus produced by the first forum and be responsible for any future financial losses. On May 2, 1968, NPF was incorporated under the District of Columbia's Non-Profit Corporation Act. The articles of incorporation state that the corporation will be operated "exclusively for educational purposes and, in furtherance thereof, will work for the mutual improvement of the postal service through cooperation between mail users and the postal service."

In even-numbered years the forum is held in Washington, D.C. Starting in 1977 and each odd-numbered year thereafter, five regional forums have been held in cities throughout the United States.

Each forum is a 3- or 4- day event and includes presentations by Postal Service officials, panel discussions on topics of interest to mailers, entertainment, and displays of postal-related equipment, supplies, and services. The program is planned, organized, and implemented by the Service's Sales Conference Management Division, whose employees (six as of March 1987) devote most of their time to forum activities.

In 1984 and 1985, the forums produced income in excess of expenses paid by NPF. This pattern has, over the years, enabled NPF to accumulate as of December 31, 1985, a cash balance of about $1.1 million. Financial results for calendar years 1984 and 1985, as reported by NPF, are shown in appendixes II and III.

NPF's financial affairs and involvement in postal forums are directed by an independent Board of Directors. The number of directors was increased from three to five in May 1984, and the first and only nondirector employee, who holds the title of Assistant Treasurer, was hired in June 1984. As of December 1986, the Board, with one vacancy, consisted of one of the original members, one member first selected in 1972, and the two members added by the 1984 expansion. Starting in May 1984, a director's term of office was fixed in NPF's bylaws at 5 years with the option of serving successive 5-year terms if approved by a majority of the Board. The incumbent directors (those serving as of April 13, 1984) can serve an additional term without regard to age. Appointments of other directors expire at the age of 70 unless waived by unanimous consent of the Board.

Before 1975, the directors received no fee or salary for directing the affairs of NPF. The payment of a fee for attending meetings of the Board began in 1975, and an annual salary for each director who was also an officer was first paid in 1982. During 1985 each of the five directors received fees of $2,400, and officers' salaries totaled $31,875 ($11,875 for the President and Chief Executive Officer; $10,000 for the Chairman; $5,625 for the Treasurer; and $4,375 for the Secretary).

Objectives, Scope, and Methodology

As requested, we focused our review on determining (1) the relationship between the Postal Service and NPF; (2) the legal authority for the Postal Service's participation with NPF in the annual conventions of postal officials, suppliers, and customers; (3) the type and value of support provided to NPF by the Postal Service; and (4) the adequacy of public disclosure and accountability relating to the support provided by the Postal Service.

To make the above determinations we interviewed Postal Service and NPF officials and reviewed laws and documents, including articles of incorporation and bylaws governing NPF's operations and its relationship with the Postal Service. From NPF we obtained and reviewed (1) minutes of NPF Board of Directors meetings from April 1984 through September 1986 and (2) NPF 1984 and 1985 tax returns (Form 990, Return of Organization Exempt from Income Tax) and financial statements audited by an independent public accounting firm. From the Postal Service we obtained records showing the estimated value of management and administrative services contributed to NPF in 1984. At the time of our review (July through December 1986), the Service had not estimated the value of services provided to NPF during 1985 and 1986.

Our work, done in accordance with generally accepted government auditing standards, included observations made at the 1986 forum in Washington, D.C.

Postal Service Has Authority to Make Contribution to NPF

The Postal Reorganization Act of 1970 contains authorities sufficiently broad to allow the Postal Service to make financial contributions to organizations such as NPF. The Service has the authority to enter into contracts, agreements, and arrangements, upon such terms and conditions as it deems necessary. Congress considered this broad delegation of expenditure authority necessary to permit the Service to conduct its affairs on a businesslike basis.

Amount of Postal Service Financial Support

The value of management and administrative services contributed to NPF during 1984 was estimated by the Postal Service to be about $350,000.

The Postal Service does not prepare a budget for total annual forum expenditures or record amounts spent as forum costs. An estimate of the amount spent on forum activities is prepared, retrospectively, when needed for the annual tax return. As of December 31, 1986, the last report to the Internal Revenue Service was NPF's tax return for 1985 (Form 990), which included the Service's financial contribution for 1984. Table 1 shows the computation of the 1984 contribution.

Table 1: Computation of the 1984 Contribution

Sales Conference Management Division	$287,931
Administrative assistance provided by other Service employees (32 hours for each of 100 employees)	47,542
Philatelic souvenirs	8,740
Postage	4,092
Transportation (Postal Service vehicles)	1,800
Total	**$350,105**

On the basis of our review of supporting documentation for the above total and our observations of Postal Service participation in forum activities, we concluded that the 1984 contribution was probably higher than the total reported on the NPF tax return because the estimate did not include any regional office expenses. Personnel from the five Postal Service regions helped organize and participated in the 1984 National Forum.

In preparing for the 1986 National Forum, the Eastern Region requested that the Service's financial reporting system provide an account for the recording of forum expenses. The Region requested the account so that they could answer the question "How much did we spend on the Postal Forum last year?" Such an account has since been established and, if properly used by headquarters and regional offices, will improve the accuracy and comprehensiveness of future determinations of the Postal Service's contribution to NPF. The account does not, however, provide for the accumulation of salary costs. The computation of this major expense item could, in our opinion, be more easily and accurately done if necessary data were accumulated systematically at the time of the forum rather than retrospectively (i.e., when needed for the annual tax return). The Assistant Postmaster General, Marketing Department, said

he agrees with us and will have the Sales Conference Management Division establish systematic accumulation methods for expenses not recorded in the account.

Public Disclosure and Accountability

Both NPF and the Postal Service publicly disclose participation in postal forums. Such disclosures do not, however, include financial data.

National Postal Forum

The invitation to attend a forum and the program of activities given to participants both disclose that the forum is sponsored by NPF. The program of activities for the 1986 forum included a letter of welcome signed by NPF's Chairman of the Board and by the President and Chief Executive Officer. A picture of each member of the Board was in the program. The 1986 program described NPF as follows:

"a non-profit, educational corporation chartered for the purpose of improving the United States Postal Service by developing a closer working relationship between the Service and its customers. The Forum itself is financed by the registration fees and exhibit booth rental on a break-even basis."

Financial participation by the Postal Service was disclosed as:

"the only costs to the Postal Service are registration and expenses for postal participants and the small staff who manages the event."

While it is correct that NPF prices the forum on a break-even basis and the Postal Service's staff working on the event is small, a more accurate description of how the forum is financed would include information that the forum is financed by registration fees, exhibit booth rental, and a substantial contribution from the Postal Service. Annually, the value of services contributed by the Service has not been less than 50 percent of total expenses paid by NPF. For example, total NPF expenses for the 1984 National Forum were $628,001 (see p. 19 in app. III). The estimated value of the Postal Service's financial support for 1984 was about $350,000. The Assistant Postmaster General, Marketing Department, told us that he will have the forum's program of activities correctly disclose the Service's financial involvement.

Although NPF does not publicly disclose financial data, financial accountability is maintained by reporting annually to IRS and the Government of the District of Columbia. NPF has its annual financial statements and related records examined by an independent accounting firm, which reports only to the Board of Directors. Also, NPF's federal tax return (Form 990) is available to the public upon request to IRS as would be the return of any tax-exempt organization filing a Form 990. However, it should be noted that NPF's board is not formally accountable either to a membership (there is none), to the Postal Service, or to forum participants.

Postal Service

Postal Service involvement in the forums is highly visible to attendees. The Postmaster General and top officials are active participants. Many of the business sessions are devoted exclusively to Postal Service programs and services. Public disclosure of the forum as a Postal Service event is also provided by the news media.

Annually, the Postal Service sends Congress a Comprehensive Statement on Postal Operations. One of the purposes of the Comprehensive Statement is to assist legislative and appropriations committees with their annual review of the activities of the Postal Service.

Under the caption "Customer Outreach and Mailer Liaison," the 1986 Comprehensive Statement included information on the 1986 forum and disclosed that plans were being made for 1987 forums. The magnitude of the 1986 forum was indicated by providing information on the number of attendees and the number of companies exhibiting displays of postal-related products and services. No financial data were provided.

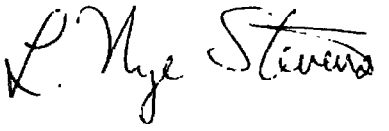
Agency Comments

In commenting on a draft of this report, both the Postal Service and the National Postal Forum stated that the report accurately describes their relationship. The Postal Service affirmed the commitment by the Assistant Postmaster General, Marketing Department, to establish a systematic accumulation method to track postal staff hours relating to the forum and including in the forum program wording that will more accurately reflect the Service's financial involvement.

Comments from the Postal Service and the National Postal Forum are included as appendixes IV and V.

As requested by your office, no further distribution of the report will be made until 30 days from the date of the report unless you publicly release its contents earlier. At that time, copies will be sent to the Postmaster General, the President and Chief Executive Officer of NPF, and other interested parties.

Sincerely yours,



L. Nye Stevens
Associate Director

Contents

Letter 1

Appendix I Letter From the Chairman, Subcommittee on Government Information, Justice, and Agriculture, Committee on Government Operations 10

Appendix II National Postal Forum 1985 Financial Statements 11

Appendix III National Postal Forum 1984 Financial Statements 17

Appendix IV Letter From the Postmaster General 21

Appendix V
Letter From the
National Postal Forum 22

Abbreviations

NPF	National Postal Forum
IRS	Internal Revenue Service

Letter From the Chairman, Subcommittee on Government Information, Justice, and Agriculture, Committee on Government Operations

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NINETY-NINTH CONGRESS

Congress of the United States
House of Representatives

GOVERNMENT INFORMATION, JUSTICE, AND AGRICULTURE SUBCOMMITTEE
OF THE
COMMITTEE ON GOVERNMENT OPERATIONS
B-349-C RAYBURN HOUSE OFFICE BUILDING
WASHINGTON, DC 20515

May 13, 1986

The Honorable Charles A. Bowsher
Comptroller General of the United States
441 G Street, NW
Washington, D. C. 20548

Dear Mr. Bowsher:

This is to request that the General Accounting Office examine the relationship between the U.S. Postal Service and the National Postal Forum, Inc.

The National Postal Forum, Inc., is a private non-profit organization that sponsors annual meetings/trade shows of interest to the postal community. These meetings/trade shows are held in alternate years in Washington, D.C. (the National Forum) or at five sites around the country (the Regional Forums). It appears that this organization, which is alleged to have funds in excess of $1 million but which does not issue an annual report, receives substantial support from the U.S. Postal Service. This support appears to range from the full-time assignment of Postal Service staff to allowing the organization to utilize the penalty mail indicia. The entire range and cost of this support is one area on which your examination should focus. Another area of interest is the nature and implications of the relationship -- is the Forum really independent; if so, can and should the Postal Service provide financial support; if the Postal Service can and should provide support, is the current level of public disclosure and accountability adequate?

Any questions your auditors may have concerning our interest in this matter should be directed to Ed Gleiman of my subcommittee staff at 225-3741.

Sincerely,

Glenn English
Chairman

National Postal Forum 1985 Financial Statements

Ernst & Whinney

1225 Connecticut Avenue, N W
Washington, D C 20036

202/862-6000

Board of Directors
National Postal Forum
Washington, D.C.

We have examined the statement of assets, liabilities and fund balance arising principally from cash transactions of National Postal Forum as of December 31, 1985, and the related statement of income received and expenses paid for the year then ended. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The Forum's policy is to prepare its financial statements on a modified basis of cash receipts and disbursements; consequently, except as described in Note A, revenue is recognized when received rather than when earned, and expenses are recognized when paid rather than when the obligation is incurred. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly the assets, liabilities and fund balance arising principally from cash transactions of the National Postal Forum at December 31, 1985, and the income received and expenses paid during the year then ended, on the basis of accounting described above and in Note A, which basis has been applied in a manner consistent with that of the preceding year.

Ernst & Whinney

Washington, D.C.
January 31, 1986

STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE

NATIONAL POSTAL FORUM

December 31, 1985

ASSETS	
Cash	$ 94,518
Certificates of deposit, at cost	600,000
U.S. Treasury bills, at cost	392,780
	$1,087,298
FUND BALANCE	$1,087,298

See notes to financial statements.

STATEMENT OF INCOME RECEIVED AND EXPENSES PAID

NATIONAL POSTAL FORUM

Year Ended December 31, 1985

INCOME RECEIVED	
Registration fees, net of refunds	$ 757,066
Exhibit sales	514,875
Interest income	99,023
Ticket sales	6,235
	1,377,199
EXPENSES PAID--Note B	
Convention:	
Food and beverage	482,596
Entertainment	135,283
Printing	67,375
Rooms and room service	53,786
Pre-forum meeting	52,037
Exhibit hall rental and set-up	39,344
Souvenirs	36,180
Audio and visual	29,303
Decorating	15,079
USPS exhibit	13,329
Gratuities	5,765
Communications	3,446
Transportation	1,894
Mailing Costs	1,469
Miscellaneous	10,698
	947,584
General and administrative expense:	
Salaries	56,875
Travel and entertainment	49,535
Directors' fees	12,000
Directors' expenses	7,598
Audit and accounting fees	6,765
Taxes	4,010
Office supplies	3,711
Insurance	2,819
Miscellaneous	7,215
	150,528
	1,098,112
EXCESS OF INCOME RECEIVED OVER EXPENSES PAID	279,087
Fund balance at December 31, 1984	808,211
FUND BALANCE AT DECEMBER 31, 1985	$1,087,298

See notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

NATIONAL POSTAL FORUM

December 31, 1985

NOTE A--SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation: The National Postal Forum (the Forum) maintains its records on a modified basis of cash receipts and disbursements. Fees collected and expenditures made in advance for postal forums are deferred and recognized as income or expense in the year in which the forums are held.

Federal Income Taxes: The Forum (a nonprofit corporation) is exempt from income taxes pursuant to Section 501(c)(3) of the Internal Revenue Code.

NOTE B--SERVICES PROVIDED BY THE UNITED STATES POSTAL SERVICE

The United States Postal Service provides certain administrative services to the Forum at no cost.

Ernst & Whinney

1225 Connecticut Avenue, N.W
Washington, D.C. 20036

202/862-6000

National Postal Forum
Washington, D.C.

The audited financial statements of the Forum and our report thereon are presented in the preceding section of this report. The information presented hereinafter is for purposes of additional analysis and is not required for a fair presentation of the assets, liabilities and fund balance arising principally from cash transactions and the income received and expenses paid. Such information has been subjected to the auditing procedures applied in our examination of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Ernst & Whinney

Washington, D.C.
January 31, 1986

SCHEDULE OF INCOME RECEIVED AND EXPENSES PAID BY ACTIVITY

NATIONAL POSTAL FORUM

Year Ended December 31, 1985

	South Forum	West Forum	Central Forum	Northeast Forum	East Forum	Forum Administration	Total
Income Received:							
Registrations fees, net of refunds	$168,620	$162,075	$174,500	$132,900	$117,616	$ 1,355	$ 757,066
Exhibit sales	91,485	102,825	102,510	113,078	104,977		514,875
Interest income						99,023	99,023
Ticket sales	2,375	3,140	120	200	400		6,235
	262,480	268,040	277,130	246,178	222,993	100,378	1,377,199
Expenses Paid:							
Food and beverage	108,950	106,759	101,702	89,348	75,837		482,596
Entertainment	20,965	24,060	33,750	31,235	25,273		135,283
Printing	15,016	15,209	13,382	9,798	13,970		67,375
Rooms and room service	10,729	13,518	8,302	9,760	11,477		53,786
Pre-forum meeting	12,888	12,920	9,398	6,339	10,492		52,037
Exhibit hall rental and set-up	5,034	5,576	5,620	15,144	7,970		39,344
Souvenirs	9,245	7,933	10,125	8,877			36,180
Audio and visual	8,462	8,967	2,250	5,539	4,085		29,303
Decorating	7,322	2,192	741	2,073	2,751		15,079
USPS exhibit	3,396	3,009	2,360	2,602	1,962		13,329
Gratuities	1,400	1,765	1,110	935	555		5,765
Communications	1,133	738	693	375	507		3,446
Transportation			897		997		1,894
Mailing costs	337	289	283	281	279		1,469
Salaries						56,875	56,875
Travel and entertainment						49,535	49,535
Directors' fees						12,000	12,000
Directors' expenses						7,598	7,598
Audit and accounting fees						6,765	6,765
Taxes						4,010	4,010
Office supplies						3,711	3,711
Insurance						2,819	2,819
Miscellaneous	3,840	1,563	1,434	1,936	1,925	7,215	17,913
	208,717	204,498	192,047	184,242	158,080	150,528	1,098,112
EXCESS (DEFICIT) OF INCOME RECEIVED OVER EXPENSES PAID	$ 53,763	$ 63,542	$ 85,083	$ 61,936	$ 64,913	$(50,150)	$ 279,087

National Postal Forum 1984 Financial Statements

Ernst & Whinney

1225 Connecticut Avenue, N.W.
Washington, D.C. 20036

202 862-6000

Board of Directors
National Postal Forum
Washington, D.C.

We have examined the statement of assets, liabilities and fund balance arising principally from cash transactions of National Postal Forum as of December 31, 1984, and the related statement of income received and expenses paid for the year then ended. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The Forum's policy is to prepare its financial statements on a modified basis of cash receipts and disbursements; consequently, except as described in Note A, revenue is recognized when received rather than when earned, and expenses are recognized when paid rather than when the obligation is incurred. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly the assets, liabilities and fund balance arising principally from cash transactions of the National Postal Forum at December 31, 1984, and the income received and expenses paid during the year then ended, on the basis of accounting described above and in Note A, which basis has been applied in a manner consistent with that of the preceding year.

Ernst & Whinney

Washington, D.C.
February 6, 1985

STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE

NATIONAL POSTAL FORUM

December 31, 1984

ASSETS	
Cash	$126,293
Certificates of deposit, at cost	400,000
U.S. Treasury bills, at cost	268,725
Prepaid expenses	13,193
	$808,211
FUND BALANCE	$808,211

See notes to financial statements.

STATEMENT OF INCOME RECEIVED AND EXPENSES PAID

NATIONAL POSTAL FORUM

Year Ended December 31, 1984

INCOME RECEIVED	
Registration fees, net of refunds	$477,648
Exhibit sales	220,561
Interest	66,909
Other	4,960
	770,078
EXPENSES PAID--Note B	
Convention:	
Food and beverage--delegates and staff	344,757
Entertainment and honoraria	78,821
Printing	31,019
Souvenirs	19,355
Rooms and room service	17,832
Pre-forum meeting	16,003
Electrical, audio and visual	15,040
Exhibit hall rental and set-up	11,336
Decorating	3,498
Gratuities	2,830
Security	2,584
Office machine rental	1,930
Transportation	1,476
Postage and messenger service	1,432
USPS exhibit	720
Communications	368
Miscellaneous	3,703
	552,704
General and administrative expenses:	
Salaries	40,057
Director fees	9,200
Director expenses	7,984
Audit and accounting fees	7,400
Insurance	2,819
Supplies and furniture	1,225
Miscellaneous expenses	6,612
	75,297
	628,001
EXCESS OF INCOME RECEIVED OVER EXPENSES PAID	142,077
Fund balance at December 31, 1983	666,134
FUND BALANCE AT DECEMBER 31, 1984	$808,211

See notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

NATIONAL POSTAL FORUM

December 31, 1984

NOTE A--SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation: The National Postal Forum maintains its records on a modified basis of cash receipts and disbursements. Fees collected and expenditures made in advance for postal forums are deferred and recognized as income or expense in the year in which the forums are held.

Federal Income Taxes: The Forum (a nonprofit corporation) is exempt from income taxes pursuant to Section 501(c)(3) of the Internal Revenue Code.

NOTE B--SERVICES PROVIDED BY THE UNITED STATES POSTAL SERVICE

The United States Postal Service provides certain administrative services to the Forum at no cost.

Letter From the Postmaster General

THE POSTMASTER GENERAL
Washington DC 20260-0010

June 16, 1987

Dear Mr. Anderson:

This refers to your request for comments on your draft report, "National Postal Forum - Non-profit Sponsor of Postal Service Meetings With Suppliers and Customers."

The report accurately describes the relationship between the Postal Service and the National Postal Forum, the authority for and amount of financial support that the Service provides to the Forum, and the public disclosure and accountability relating to such support.

As the report notes, the Postal Service is committed to establishing a systematic accumulation method to track postal staff hours relating to the Forum and including in the Forum program wording that will more accurately reflect the Service's financial involvement.

Thank you for affording us this opportunity to review your draft.

Sincerely,

Preston R. Tisch

Mr. William J. Anderson
Assistant Comptroller General
General Government Division
United States General Accounting Office
Washington, D.C. 20548-0001

Letter From the National Postal Forum

NATIONAL POSTAL FORUM ■ P.O. BOX 21 McLEAN VA 22101-0021 ■ 703-356-9023

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EPS, Inc.

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President
JM Associates

Officer
Assistant Treasurer
JOHN J. FUOROLI

National Postal Forum

June 25, 1987

Mr. William J. Anderson
Assistant Comptroller General
United States General Accounting Office
Washington, D. C. 20548-0001

Dear Mr. Anderson:

This refers to your request for comments on your draft report, "National Postal Forum - Non-profit Sponsor of Postal Service Meeting With Suppliers and Customers."

We agree with the Postal Service that the report fairly describes the relationship between the United States Postal Service and the National Postal Forum. We will be working closely with them to further improve the degree of financial accountability.

Thank you for this opportunity to review your draft.

Sincerely,

R A Bisselle

Robert A. Bisselle

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