



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

Accounting and Information  
Management Division

B-259478

December 2, 1994

The Honorable Mike Synar  
Chairman, Subcommittee on  
Environment, Energy, and Natural Resources  
Government Operations Committee  
House of Representatives

Dear Mr. Chairman:

Enclosed are responses to the questions you provided subsequent to our testimony during your September 26, 1994, oversight hearing on "The Interior Department's Failure to Correct Serious Problems in the Management of the Indian Trust Funds."

I hope that this information is helpful. If you have further questions or would like to discuss any of the issues in more detail, please call me at (202) 512-3406 or Gayle Condon, Assistant Director, at (202) 512-9577.

Sincerely yours,

George H. Stalcup  
Associate Director  
Financial Integrity Issues

Enclosure

RESPONSES TO QUESTIONS FROM SEPTEMBER 26, 1994, HEARING

Question 1: GAO's latest report for the Subcommittee and your September 26 testimony both emphasize that it is absolutely essential that the Department carefully and methodically develop a comprehensive strategic plan to correct all the serious trust fund problems throughout the Department. You have made that recommendation before, as has the Inspector General. Congress has directed the Department to develop such a plan. OMB had directed the Department to develop such a plan. Yet we still don't have one. In your view, why does the Department refuse to take such action?

GAO Response: Interior Department officials have told us that they believe that the Department's 6-Point Trust Funds and Trust Asset Management Reform Plan is a strategic plan. The 6-Point Plan is discussed in our responses to other questions, which follow.

Question 2: GAO representatives were present in June 1994 when the Department held a briefing for some Congressional committee staff, including our Subcommittee staff director, and some tribal representatives. At that time, with Mr. Duffy in the lead, Department officials laid out what they called an Indian Trust Funds and Trust Asset Management Reform Plan--otherwise known as the "Secretary's 6-point Plan".

None of the Congressional offices were consulted on that plan as it was being put together, and we are informed that none of the account holder representatives were involved. Was GAO involved in the development of that plan?

GAO Response: GAO was not involved in the development of that plan.

Question 3: While Interior Department witnesses assert that this 6-Point Plan IS a strategic plan, at the September 26 hearing, GAO stated that the Department's "6-point plan" does not constitute the kind of comprehensive, strategic effort needed to resolve these longstanding problems. In addition to those you identified at the hearing, in what ways does the 6-Point Plan fail to constitute a strategic corrective action plan?

GAO Response: In our view, the 6-Point Plan falls short of a comprehensive strategic plan in two key areas. First, it does not include certain key elements that would be part of a

comprehensive strategic plan for trust fund operations, including (1) an analysis of the overall trust fund management mission, (2) identification of all activities needed to fulfill this mission, (3) identification of available internal and external improvement options, (4) establishment of priorities and milestone dates for completing corrective action, assigning responsibility, and holding managers accountable, and (5) participation of key external groups.

Second, the 6-Point Plan does not address all fundamental problems that have been identified or related corrective actions needed to ensure accurate trust fund account balances. For example, the plan does not address (1) serious backlogs in BIA's beneficial ownership information for leases and other land use agreements to ensure that account ownership information is accurate and up-to-date, (2) the Bureau of Land Management's (BLM) inadequate enforcement and inspection of mineral leases to ensure that accurate production data are available to verify the accuracy of corresponding royalty payments, or (3) inadequate Minerals Management Service (MMS) royalty systems to ensure that all earned revenues are received. Further, as we recommended in our September 1994 report,<sup>1</sup> the Secretary of the Interior should direct the Assistant Secretary for Indian Affairs to take immediate action to ensure that leases and other contractual information are maintained and validated to ensure that all earned trust fund revenues are billed for, collected, and posted to the correct account.

Question 4: The first of the Department's "6 points" was to "Complete the reconciliation of tribal trust funds". At the hearing, we discussed the tribal account reconciliation effort. Isn't it true that effort was undertaken by the previous administration at the insistence of Congress?

GAO Response: Yes. Beginning with Interior's fiscal year 1987 Supplemental Appropriations Act, the Congress has continued to address the need to reconcile the Indian trust fund accounts in each of Interior's annual appropriations acts by providing that none of the funds appropriated shall be used by BIA to contract with any third party for the management of tribal or individual Indian trust funds until the funds held in trust for such tribes

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<sup>1</sup>Financial Management: Focused Leadership and Comprehensive Planning Can Improve Interior's Management of the Indian Trust Funds (GAO/AIMD-94-185, September 22, 1994).

or individuals have been audited and reconciled and the tribes or individuals have been provided with an accounting of such funds. In May 1991, BIA awarded a contract for the reconciliation effort, which is ongoing.

Question 5: Point #2 in the Department's 6-point plan is to "Provide essential staffing to the Office of Trust Fund Management". We already discussed the fact that it took Jim Parris, Director of the Office of Trust Fund Management, two years to get his staffing plan approved--and even so, he only gets half the people in FY 94, the current fiscal year. Beefing up OTFM staff certainly isn't anything new, is it?

GAO Response: The Office of Trust Funds Management's (OTFM) staffing needs have been well documented. As noted by the Subcommittee, OTFM's staffing plan was pending for 2 years before it was approved.

Question 6: For the record, please describe GAO's understanding of the Bureau's streamlining/downsizing plan as it applies to the Office of Trust Fund Management, and the effect that plan--and the September 9, 1994 "Allocation and Management of FTE's" directive--would have on the OTFM staffing plan just approved in April 1994.

GAO Response: BIA's streamlining plan called for a 50 percent reduction in Bureau staff by the end of fiscal year 1995. The plan proposed to accomplish this by eliminating middle management positions and delegating decision-making authority to BIA's agency offices, which are located on or near the reservations.

OTFM is responsible for oversight of the trust fund accounting functions, which include (1) developing trust fund accounting policies and procedures and (2) performing periodic reconciliations of account and systems balances. OTFM is also responsible for investing both tribal and Individual Indian Money (IIM) trust funds. Decentralization of OTFM's financial management oversight functions could impact the consistency of trust fund accounting operations.

At your September 26, 1994, hearing, the Assistant Secretary for Indian Affairs testified that OTFM would be held "harmless" from the streamlining efforts. On October 14, 1994, the Assistant Secretary for Indian Affairs signed a memorandum exempting OTFM from the BIA-wide hiring freeze related to the streamlining plan. As of October 27, 1994, streamlining plan showed that OTFM will

have 96 full time equivalent positions (FTEs) through 1999, a reduction of 11 positions from OTFM's staffing plan, which was approved in April 1994.

Question 7: Point #3 in the Department's 6-point plan is to "Acquire sound, proven, commercially available investment and accounting systems and services to facilitate the transfer of trust fund management to skilled investment professionals." Isn't it true that this proposal is not new either--that the Bureau of Indian Affairs tried to undertake such a transfer in the 1980s, and Congress had to remind them that the Department can not transfer the management of the trust funds to a third party? Does this proposal to transfer the "management" of the trust funds suggest to you--as it did to us--a lack of understanding on the Department's part about the Secretary's trust responsibilities and, if so, why?

GAO Response: In briefings and other discussions of the 6-Point Plan, Department officials have not acknowledged the Secretary's responsibility for, and lack of authority to transfer, the exercise of judgment and decision-making in managing the trust funds. Our September 1994 report reiterated that while the Secretary might contract for technical assistance (such as bookkeeping or investment advice) in managing the trust funds, Interior cannot contract or delegate to a third party the exercise of judgment and decision-making.

Question 8: Isn't it true that the Congress forbid the Department from undertaking any transfer of funds until the reconciliation process was completed?

GAO Response: Yes. Since Interior's fiscal year 1987 supplemental appropriations act, each of Interior's annual appropriations acts have continued to provide that

"none of the funds [appropriated] shall be used by the Bureau of Indian Affairs to transfer funds under a contract with any third party for the management of tribal or individual Indian trust funds until the funds held in trust for all such tribes or individuals have been audited and reconciled to the earliest possible date, the results of such reconciliation have been certified by an independent party as the most complete reconciliation of such funds possible, and the affected tribe or individual has been provided with an accounting of such funds."

Question 9: The Department did come up with one new thing: they stated in their 6-point plan that they were going to have the private investment managers "supervised" by a "Blue Ribbon Board" which would be appointed by the Secretary--ostensibly similar to those used by State pension plans. (I note for the record that the Department was unable to tell us who would sit on this Board.) Although this portion of the plan apparently is now on hold, for the record please describe any concerns GAO may have about the Department's initial proposal in this respect. Would such a plan, in your view, comport with the Secretary's trust obligations?

GAO Response: The 6-Point Plan did not fully and clearly articulate how the Department defines "supervised." As we previously stated, the Secretary, as trustee for tribes and Indians, cannot delegate to a third party, such as the Blue Ribbon Board, his ultimate fiduciary responsibilities--the exercise of judgment or decision-making. However, the Secretary could establish a Board and contract for investment advisors to assist in trust fund investment so long as the Department establishes investment policies and procedures and provides instructions on how the accounts would be invested.

Question 10: As noted above, Department officials apparently have delayed or dropped this idea. Now they are talking to the Treasury Department about moving all the Trust funds to a "G-Fund", or some other investment account, at the Treasury Department. What does GAO think of the Department's latest proposal for putting all the trust funds in a G-Fund or other investment account at the Treasury Department?

GAO Response: At the September 26, 1994, hearing, Department officials said that they believe that Interior should not be in the investment business and that Treasury is better able to handle this function. The Department is pursuing, with Treasury, the establishment of a G-Fund (government securities fund) for Indian trust fund investments.

The Department's G-Fund proposal requires further examination. Questions that should be addressed include the following:

- Would the proposal satisfy the Secretary's fiduciary responsibility--as established in both statutory and case law--to maximize the return on investments within the constraints of the law?

- Would the proposal be responsive to tribes who have called for a range of investment options for their trust funds, rather than a single investment fund option?
- Would the Department use the G-Fund as a vehicle for transferring trust funds management to Treasury?

Question 11: At the September 26 hearing Department officials testified that they had not taken action to implement BIA's trust fund management improvement initiatives to contract for investment advisors and a custodian. They said that these initiatives were on hold pending the results of discussions with Treasury to establish a G-Fund for Indian trust fund investments. Evidently, the Department believes that investment advisors and a custodian will not be needed if Treasury agrees to establish such a G-Fund.

What is the status of these initiatives? Do you agree that these initiatives will not be needed, if a G-Fund is established?

GAO Response: According to BIA officials, BIA began developing a request for proposals (RFP) for custodian services in mid-November 1994. BIA plans to submit the draft RFP to the Department by mid-December 1994 for review and approval. The officials also told us that BIA has no plans to initiate a contract for investment advisors at this time because the Department believes that the advisors would not be needed if a G-Fund is established for trust fund investments.

We believe that even if a G-Fund is established, the Department would still need to provide for both investment advisor and custodian services. For example, the recently enacted trust fund management reform legislation (Public Law 103-412, American Indian Trust Fund Reform Act of 1994) establishes a mechanism for tribes to withdraw and invest their own trust funds and requires the Secretary to provide technical assistance either directly or through contracts. This would require the Department to make some provision for investment advisors to analyze investment portfolios to determine the best methods of investment. In addition, custodian services would be useful in tracking investments between BIA and Treasury and ensuring the proper transfer of any tribal trust funds that are withdrawn to investment institutions selected by the tribes.

Question 12: With regard to Point #4, the Department stated that it would "propose legislation to facilitate the assumption by

tribes of the management and control of tribal trust funds for tribes who wish to elect to do so." Does the legislation just approved by the Congress (H.R. 4833), and sent to President Clinton for signature, accomplish this goal?

GAO Response: Yes. H.R. 4833, which was signed by the President on October 25, 1994 (Public Law 103-412, American Indian Trust Fund Reform Act of 1994), establishes a mechanism for tribes to assume management and control of their trust funds. Specifically, the legislation permits tribes, after developing a plan for approval by the Secretary, to withdraw and invest their own funds.

Question 13: Point #5 in the 6-point plan is to "Work toward resolution of the complex issues surrounding Individual Indian Money (IIM) Accounts." To "work toward" resolution of these issues, the Department's document describes three different working groups for these tasks. Isn't it true that working groups on fractionated ownership, IIM Reconciliation, and Land Records and IIM Systems were actually formed two or three years ago?

GAO Response: Yes. The fractionated ownership working group (formally called the Heirship Task Force) was formed in 1990. The Individual Indian Money (IIM) Reconciliation working group was formed in January 1993. The Land Records working group, which was formed in November 1992, completed its work in July 1993.

Question 14: How do the task forces itemized by the Department differ from the others previously established?

GAO Response: The fractionated ownership and IIM Reconciliation working groups are continuing the work started by the original groups. In the summer of 1994, BIA established a new working group--the Land Records and IIM Systems working group--to look at how trust lands and resource management, trust funds management, and land title and records processes and systems relate and how they should be integrated to provide consistent, accurate ownership information.

Question 15: Have the account holders been participants, to date, in any of these task forces or working groups?

GAO Response: As of the September 26, 1994, hearing, account holders had not participated in the working groups. However,

Interior's Solicitor's Office, which is leading the IIM Reconciliation working group, invited the Inter-tribal Monitoring Association (ITMA) to a November 9-10, 1994, working group meeting. A Solicitor's Office official explained that while Interior had also planned to invite a number of allottee associations to represent individual Indian account holders, time limitations prevented them from issuing purchase orders to cover allottee representatives' travel expenses. However, a Quinault Association member attended the November meeting at her own expense.

With regard to future participation by these account holder groups, the Solicitor's Office official said that the Department feels that the Federal Advisory Committee Act (FACA) applies. This act requires agencies to charter, as an advisory committee, any organization it establishes or uses for the purpose of obtaining advice or recommendations. The Solicitor's Office official said that a FACA contract would be forthcoming for ITMA and that, in the interim, the Department would issue purchase orders on a case-by-case basis to pay for ITMA's travel expenses to attend working group meetings. However, an ITMA representative said that this approach would not cover their administrative expenses.

We have not addressed whether FACA applies in a situation such as this. We would emphasize, however, that as the Secretary carries out his duties as trustee to the Indians, whose funds are under the consideration of this working group, he has a fiduciary obligation to seek the input of the trustors or representatives designated by them.

The Solicitor's Office official also said that the Department plans to satisfy the concern expressed in Interior's fiscal year 1995 appropriations act conference report that Interior include ITMA and other account holders' representatives in proceedings to develop an IIM account reconciliation approach.

Question 16: Point #6 in the Department's plan is to "Encourage and facilitate more direct tribal management of natural resources on trust lands". Were these efforts already planned or underway at Interior prior to the 1994 development of the Secretary's 6-point plan?

GAO Response: Most of the efforts discussed in Point #6 of the Secretary's 6-Point Plan were already planned or underway as BLM and MMS National Performance Review or management improvement

initiatives.

Question 17: Excluding the portions of the plan which they can not do--such as turn the trust fund management over to someone else--if Interior actually accomplished all the rest of the things they have on this list, would it fix the trust funds program at Interior? If not, why not?

GAO Response: While implementing the 6-Point Plan would provide a number of improvements, completion of the Plan itself would not fix the trust fund program. As discussed in our response to question 3, the 6-Point Plan does not address a number of fundamental actions needed to resolve trust fund management problems, such as BIA field office accounting problems and the lack of complete, up-to-date lease and ownership information.

Question 18: Isn't it true that in the early 1990's, GAO criticized an Interior Department 6-part plan, which basically recommended the same kinds of things Interior now recommends under this one: finish the reconciliation, acquire reliable systems, etc.? Why did GAO criticize that earlier plan?

GAO Response: While we recognized the Department's 1990 6-part plan as a management improvement initiative, we said at that time, and we have consistently maintained since then, that Interior's and BIA's trust fund management improvement plans have been piecemeal. They have not been tied to an overall comprehensive or strategic approach for solving trust fund financial management problems.

Question 19: As you know, Congressmen Richardson and myself, along with Senator Inouye, introduced legislation to reform the trust fund program statutorily. And we have worked to meld those bills together and get them acted on this year. Among other things, the legislation (H.R. 4833) would establish a Special Trustee within Interior to oversee all trust fund functions and policies, set up demonstration programs to facilitate greater tribal control over trust funds, and require the Secretary to invest and pay interest on IIM trust funds.

Over the past several years, we have worked very closely with GAO, as well as ITMA, First Nations, and other groups on this legislation, and GAO supports its enactment by Congress this year. Are you convinced this legislative solution is the only way to get these problems fixed?

GAO Response: We fully endorse the provisions of the legislation and view them as important facets of an ultimate solution to long-standing trust fund management problems. For example, we have long pointed to the need for legislation requiring the Secretary to pay interest to IIM account holders. Another key aspect of the legislation is the establishment and funding of the Office of Special Trustee, which would be responsible for developing a comprehensive strategic plan overseeing Indian trust funds and asset management programs across BIA, BLM, and MMS. While Interior could have administratively established this office, it did not do so.

Further, we supported the provision in the draft legislation for a demonstration program, which would have offered tribes an opportunity to develop investment experience and expertise before deciding to assume full responsibility for managing their own investments. As enacted, the legislation does not require the Secretary to establish a demonstration program. Rather, the Secretary is to approve tribes' investment plans and to provide technical and financial assistance to tribes who choose to withdraw and invest their own trust funds. We believe that the technical and financial assistance called for in the act would benefit tribes who choose to withdraw and invest their own trust funds.

Question 20: We understand that the Bureau of Indian Affairs is moving ahead with its streamlining plan, which includes staff decentralization efforts and elevation of BIA to a cabinet-level Department of Indian Affairs. We also understand that many senior level managers are planning to accept buy-outs and retire. How would this affect management capabilities in the areas of trust fund management?

GAO Response: BIA's streamlining plan, along with the plans of other Interior agencies, is a component of Interior's departmentwide streamlining plan. The revised streamlining plan that the Department submitted to the Office of Management and Budget (OMB) on October 13, 1994, did not include the proposal for a cabinet-level Department of Indian Affairs. However, BIA's plan includes this proposal. In late November 1994, we called this inconsistency to the attention of Department and BIA management.

In early November 1994, an Interior official told us that, due to staff reduction levels established for other Interior agencies, the Department had told BIA management that the Bureau did not

need to reduce staffing levels by as much as the 50 percent goal for the Department and that BIA's downsizing efforts should be spread over at least 2 years, rather than 1 year, which was the Assistant Secretary's original proposal. The Department's streamlining plan submitted to OMB on October 13, 1994, shows targeted BIA staffing reductions of about 5 percent.

With regard to the effect of BIA's streamlining efforts on trust fund management, the Assistant Secretary for Indian Affairs has stated that OTFM will not be affected by BIA's streamlining plan. However, BIA's October 27, 1994, plan showed 96 FTEs for OTFM through fiscal year 1999, a reduction of 11 FTEs from the 107 positions approved in OTFM's April 1994 reorganization and staffing plan.

BIA's streamlining plan also shows reductions of 45 FTEs for the Office of Trust Responsibilities (OTR) from the fiscal year 1993 base of 97 to the fiscal year 1999 target of 52. In order to meet the Secretary's 6-Point Plan objectives to improve land records and IIM systems, the Assistant Secretary for Indian Affairs has exempted OTR's national Land Title Records and Land Record Information programs and offices from BIA's streamlining actions. However, the Department has told OTR that the three new Land Title and Records Office positions approved in Interior's fiscal year 1995 appropriations process cannot be filled at this time. According to an OTR official, these positions are needed to help address serious backlogs in ownership determinations and recordkeeping, which directly impact the accuracy of trust fund accounts. However, our September 1994 report<sup>2</sup> shows that more than these three positions will be required--OTR will need to double its current resources for up to 2 years to eliminate these backlogs.

BIA's current plan is not detailed enough to fully assess the impact of the planned decentralization and related retirements and resulting management changes on other BIA offices that perform functions related to trust fund management.

Question 21: Does the Bureau's September 1994 streamlining plan appropriately account for the management enhancement and reform efforts necessary in the area of trust funds management? If not, in what ways does the proposal appear deficient?

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<sup>2</sup>See footnote 1.

GAO Response: As of November 1994, BIA's streamlining plan discussed a proposed organizational structure, including a reduced number of positions and offices, three management layers, and the delegation of management decision-making to the agency office level. However, BIA's plan does not present information on how the proposed organization will support trust funds management or related reform efforts. For example, BIA's plan does not include (1) a revised mission statement, (2) a management strategy for how critical trust fund management functions will be carried out by various BIA offices in the future, (3) a discussion of how management oversight will be performed, (4) a description of the line authority between OTFM, OTR, and BIA field offices that perform trust fund and land records management functions, or (5) a description of the roles, responsibilities, and functions of OTFM, OTR, and BIA's remaining regional, central, and agency offices.

Question 22: In light of GAO's extensive knowledge of the Bureau and of management weaknesses within BIA, please describe any concerns you have over the Department's streamlining plan as it applies to the Bureau of Indian Affairs.

GAO Response: We have three major concerns about the BIA component of the Department's streamlining plan: the lack of (1) a mission statement, (2) information on how BIA will transfer a greater share of BIA's programs to tribes, and (3) consultation with tribes and Indians.

The Department's plan states that BIA will redefine its mission, be streamlined, and become a tribally driven organization. However, BIA has not yet revised its mission statement and it has not provided details on how programs will be managed at the tribe/agency level.

For example, the Department's plan states that BIA will increase the number of programs managed at the agency office level by moving a proposed \$138.1 million in fiscal year 1995 budget authority and an additional \$207.5 million in fiscal year 1996 budget authority to BIA's agency offices, where tribes participate in determining the funding priority for their programs.

While the Department's streamlining plan does not address tribal management of programs, the Appropriations Committees have asked the Department to report on its efforts to promote tribes' self-governance. The Conference Report (H.R. 103-740) on Interior's

fiscal year 1995 appropriations calls for the Department to submit a report to the Appropriations Committees by March 15, 1995, covering how it plans to downsize and restructure BIA's central, area, and agency offices in accordance with assumptions on the expected level of self-governance compacting and contracting and the need to give tribes a stable funding base.

With regard to tribal consultation, the Department's plan states that no specific decisions on restructuring the field (agency office) and area office operations will be made until BIA has consulted with the tribes. Despite this provision, the Department's and BIA's plans contain a number of other provisions that indicate that such decisions have been made. Examples of these provisions include the following:

- The Department's plan states that BIA will move all operational functions to the field and reduce area office staff by consolidating administrative functions and that BIA will examine consolidating these functions in fewer locations.
- BIA's plan includes four options for replacing BIA's 12 area offices with 7 regional technical assistance service centers, which would support 82 consolidated agency offices but have no line authority over them.
- BIA's plan also shows three bureauwide organization options which place OTFM in a different part of the bureau--under (1) Trust Responsibilities, (2) Financial Officer, and (3) Central Office, with OTFM functions split between policy and operations.
- BIA's bureauwide options also show three different placements for OTR's Land Title and Records Program--under Trust Responsibilities, Operations, and the Administrative Services Center.

In the past, tribes have expressed concern about BIA's failure to consult with them before developing program and organization changes.

Question 23: The Secretary of the Interior has dual responsibilities to manage federal lands and resources and also carry out the government's trust responsibility to the Indians. With regard to these responsibilities, in your view, would the Interior Solicitor be required to provide the Secretary with

advice from both a federal government and Indian trustee perspective? If so, should both government and Indian representatives be "at the table" during deliberations?

GAO Response: In carrying out his trust responsibilities to Indians, the Secretary is charged with accommodating Indian interests within the confines of the law. In carrying out his responsibilities to manage federal land and resources, the Secretary acts on behalf of the entire American citizenry. In some instances, Indian interests may conflict with national interests, and the Secretary is required to accommodate both to the extent possible.

The Solicitor, as the Secretary's lawyer, should identify potential conflicts for the Secretary and options for satisfactorily resolving them. Offering a spokesperson for Indian interests an opportunity to participate in land and resource deliberations where the Solicitor has identified a potential conflict is one way to ensure that Indian interests are fully articulated and considered.

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