GAO

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

B-281673

March 12, 1999

The Honorable Jim Kolbe, Chairman
The Honorable Steny H. Hoyer
Ranking Minority Member
Subcommittee on Treasury, Postal Service,
and General Government
Committee on Appropriations
House of Representatives

Subject: General Services Administration: Comparison of Space Acquisition Alternatives—Leasing to Lease-Purchase and Leasing to Construction

In House Report 105-592, dated June 22, 1998, accompanying the Treasury, Postal Service, and General Government appropriations bill for fiscal year 1999, the Committee on Appropriations stated that it was aware of concerns about the acquisition of new federal space through build-to-suit contracts.[1] The basic concern was that the General Services Administration (GSA) was using leasing to obtain needed additional office space when constructing it would be less costly to the government in the long term. The Committee directed that we report by no later than March 15, 1999, on GSA's use of build-to-suit contracts when acquiring new federal space. The Subcommittee wanted information on the results of the economic analyses done by GSA when proposing the acquisition of new space for federal agencies. As agreed with the Subcommittee, our primary objectives were to (1) review the economic analyses done by GSA for leases and new construction it proposed for fiscal years 1994 through 1999, and (2) report on the results of analyses comparing leasing with construction and lease-purchase alternatives.[2] The Subcommittee also wanted to know what effect location had on the results of an acquisition economic analysis and what other noneconomic factors could affect acquisition decisions.

## Results in Brief

Although construction was almost always estimated by GSA to be the least costly approach for meeting long-term space needs, it was not always the approach proposed. Our review of the economic analyses of 24 lease and construction acquisitions submitted by GSA for

[1]Build-to-suit contracts, also known as build-to-suit leases, are leases that, as a result of the procurement process, the government signs for a lessor to build a building to meet the needs of a government agency or agencies. The government does not own the property, but leases it for up to 20 years. When a prospectus is prepared for a specific lease project, it is not known whether it will result in a build-to-suit lease. Only after the competition is complete is it known whether a project will be build-to-suit.

[2]Lease-purchase is an agreement between a lessor and lessee in which the lessee agrees to lease a building for a specified length of time and then takes title to the building at the end of the lease period.

161811

approval in the budget cycles for fiscal years 1994 through 1999 showed that, given the assumptions used, construction was estimated to be less costly than leasing in all but one case. GSA proposed leases for nine acquisitions, but leasing was the alternative estimated to be the least costly in only one case. In contrast, for all 15 of the proposed construction acquisitions, construction was less costly than leasing.

To show the effect of location on the results of an economic analysis, GSA prepared, at our request, analyses for a hypothetical building at one location in each of its 11 regions. These analyses showed that, while estimated costs varied among the locations, location had little effect on the end result of the analyses. In all cases, construction was estimated to be less costly than leasing. At one location, the analysis showed that leasing would have been less costly than a lease-purchase acquisition, but not than construction.

The major noneconomic factor identified that affected the acquisition decision was the budget scorekeeping rules that require the budget authority for the entire cost of acquiring an asset by construction, lease-purchase, or capital-lease to be recorded in the budget when the acquisition is approved. Other noneconomic factors identified that could affect decisions included unique mission or security requirements, anticipated changes in the federal presence in a city or geographic area, and the delineation of the geographic area of consideration for the proposed acquisition.

## Scope and Methodology

To respond to the objectives, we obtained lease, lease-purchase, and direct federal construction analyses of those leases and construction acquisitions requiring congressional approval submitted by GSA for fiscal years 1994 through 1999 on which it had prepared economic analyses. In addition, we had GSA (1) create a hypothetical office building acquisition large enough to require congressional approval and then do lease, lease-purchase, and direct federal construction economic analyses of this acquisition at one location in each of GSA's 11 regions to show the effect location might have on the results of such an analysis; and (2) identify any noneconomic factors that might affect decisions to lease, lease-purchase, or construct the needed space.

We asked GSA to identify those proposed acquisitions via lease or construction for which a prospectus had been prepared, for fiscal years 1994 through 1999 budget submissions. A total of 29 proposed acquisitions were identified—20 construction and 9 leases. However, five of the construction proposals were not included in the review because GSA had insufficient information to provide an analysis of all three alternatives. During the period reviewed, according to a GSA official, GSA did not normally do lease-purchase analyses because construction was almost always less costly; therefore, lease-purchase was not viewed as a viable alternative. However, GSA agreed to prepare the lease-purchase alternative analysis for all the proposals where it had sufficient information to do the analysis. Six of the lease acquisitions identified were also included in our August 6, 1997, report.[3] GSA also prepared

[3]Space Acquisition Cost: Comparison of GSA Estimates for Three Alternatives (GAO/GGD-97-148R, Aug. 6, 1997).

economic analyses, including the lease-purchase alternative, on a hypothetical office building acquisition of 100,000 square feet for one city in each of its 11 regions. The location of the hypothetical building in each region had to be a city or area that had sufficient federal presence to justify a building of this size.

The GSA official who prepared the analyses in this report told us that he (1) reconstructed the present-value analysis in order to compare the estimated cost to lease or construct the space at the time the acquisition was approved, and (2) did a comparable present-value analysis for the lease-purchase alternative. This official emphasized that there is a reasonable range of assumptions and other inputs, such as rental rates, operating costs, interest rates, taxes, insurance costs, and inflation rates, that can be used in any analysis. The specific results of the analyses are dependent upon which of the various figures in the range is used. Consequently, he cautioned that, when reviewing the results of these analyses, it should be kept in mind that using other assumptions and inputs could yield different results.

As agreed with the Subcommittee, we did not validate the economic model or verify either the data and assumptions GSA used to do the analyses or the results of the analyses. We did, however, verify that the hypothetical office building met the criteria of being large enough to require a prospectus and having a location that had sufficient federal presence to justify a building of the size used for the analysis. The results of these analyses cannot be generalized to the universe of leases or construction acquisitions for the selected period or for any other years.

Our discussion of the effect of budget scorekeeping rules on the acquisition of real property is based on a review of our past position, which was presented in our September 1994 testimony before the House Committee on Government Operations' Subcommittee on Legislation and National Security.[4]

We did our work between November 1998 and March 1999 in accordance with generally accepted government auditing standards. We requested comments on a draft of this letter from the Administrator of GSA. GSA's comments are discussed at the end of this letter.

## Background

As the federal government's landlord, GSA provides office space for most federal agencies. It manages space in about 6,500 private sector properties and 1,800 government-owned properties. Part of its responsibility is to work with agencies to identify space needs that cannot be met with existing inventory and recommend the most appropriate way of acquiring the needed space. Under this responsibility, GSA is required to prepare proposal descriptions, called prospectuses, for space acquisitions that are expected to exceed specified dollar thresholds.[5] A prospectus, with its economic analysis, is not required on a lease or

---

[4]Budget Issues: Budget Scorekeeping for Acquisition of Federal Buildings (GAO/T-AIMD-94-189, Sept. 20, 1994).

[5]The threshold is adjusted annually. For fiscal year 1994, the threshold was $1.64 million; for fiscal year 1999, it is $1.93 million.

construction acquisition that is below the prospectus threshold for the year in which the funds are sought. A prospectus is to include (1) information on the size and location of the proposed acquisition, (2) a justification for the acquisition, and (3) an economic analysis of acquisition alternatives. GSA no longer prepares economic analyses of any below-prospectus threshold leases or any operating lease, including those that meet the prospectus threshold level.

GSA is to follow Office of Management and Budget (OMB) Circular No. A-94, Guidelines and Discount Rate for Benefit-Cost Analysis of Federal Programs, dated October 29, 1992, when it prepares the economic analysis that accompanies a prospectus. The circular specifies that the comparison of alternatives should be in present-value terms. The economic analyses are to identify costs that would accrue while the government occupies the space. GSA uses a 30-year present value analysis for these analyses. The analyses are to use appropriate discount rates to adjust identified costs so that their value is expressed in terms of a common year, and then use these discounted values to calculate a cost for each alternative. GSA is required to obtain approval of its prospectuses from OMB, the Senate Committee on Environment and Public Works, and the House Committee on Transportation and Infrastructure before it acquires the space.

Our December 1989 report on federal office space discussed GSA's efforts to add space to the federal inventory.[6] It stated that the federal government could realize significant savings if it owned some of the space it then leased. Specifically, the report noted that ownership would have been less costly, and thus a preferred alternative, for acquiring space for 16 of 72 major lease proposals submitted to Congress in 1988, but that GSA was forced to choose leasing in these cases because it lacked sufficient funds for construction.

The findings of our August 6, 1997, report on space acquisition costs, which were consistent with those in our earlier report, showed that, for 6 of 10 proposed acquisitions analyzed, government ownership by construction or lease-purchase would have had a cost advantage over leasing.

## Construction Was Almost Always the Least Costly Acquisition Alternative, but Was Not Always Chosen

The economic analyses done by GSA on the 24 proposed acquisitions included in our review showed that when comparing leasing to construction, in all but one case construction was the less costly alternative. In comparing leasing to lease-purchase, in all but one case lease-purchase was the less costly. Leasing was the least costly of the three alternatives in only one case. However, construction was chosen for 15 of the 24 proposed acquisitions. GSA did not propose lease-purchase in any of the 24 acquisitions reviewed.

[6] Federal Office Space: Increased Ownership Would Result in Significant Savings (GAO/GGD-90-11, Dec. 22, 1989).

GSA's analyses for 15 construction projects included in our review, all of which had been proposed for fiscal years 1994 through 1999, showed that government ownership by construction or lease-purchase would have a cost advantage over leasing in all 15 cases, and that construction was the method chosen for all 15 projects. The analysis of the alternatives on nine lease acquisitions proposed by GSA for fiscal years 1994 through 1996 showed that government ownership by construction or lease-purchase had a cost advantage over leasing for eight of the nine leases. However, the major reason leasing was chosen in these eight cases was the budget scorekeeping rules, according to a GSA official.

Further, each of the 11 analyses using the hypothetical building, done by GSA at our request, showed that government ownership by construction would have had a cost advantage over leasing. Also, in every location, except Denver, CO, lease-purchase would have had a cost advantage over leasing.

Table 1 shows results of the analyses for the nine lease acquisitions proposed in fiscal years 1994 through 1996, and the comparative cost advantages and disadvantages of lease-purchase and construction versus leasing for these proposals.

**Table 1: Comparative Cost Advantages and Disadvantages of the Estimated Present-Value Cost of Lease-Purchase Versus Leasing, and of Construction Versus Leasing, for Proposed Lease Acquisitions for Fiscal Years 1994 Through 1996**

Square feet in thousands; dollars in millions

| | | | | Estimated present value acquisition cost for each selected alternative | | | Cost advantage/ (disadvantage) | |
|---|---|---|---|---|---|---|---|---|
| Primary occupant and location for acquisitions analyzed | Fiscal year | Total square feet | Base year for present-value analysis | Lease | Lease-purchase | Construction | Lease-purchase vs. lease | Construction vs. lease |
| Department of Justice, Washington, D.C. | 1994 | 120.2 | 1993 | $68.9 | $65.1 | $63.9 | $3.8 | $5.0 |
| Federal Election Commission, Washington, D.C. | 1994 | 102.6 | 1993 | 56.9 | 50.6 | 49.6 | 6.3 | 7.3 |
| Reporters Building, Washington, D.C. | 1994 | 110.4 | 1993 | 64.0 | 58.3 | 57.3 | 5.7 | 6.8 |
| Army Audit Agency and Department of Agriculture, northern VA | 1994 | 183.0 | 1993 | 90.9 | 77.9 | 76.3 | 13.0 | 14.6 |
| Library of Congress, suburban MD. | 1994 | 214.0 | 1993 | 35.6 | 36.1 | 35.8 | (0.5) | (0.2) |
| Internal Revenue Service, Fresno, CA | 1995 | 184.0 | 1994 | 80.5 | 72.8 | 70.9 | 7.7 | 9.6 |
| Environmental Protection Agency, Kansas City metropolitan area, MO/KS | 1995 | 209.0 | 1994 | 76.3 | 70.3 | 68.6 | 6.0 | 7.7 |
| Patent and Trademark Office, northern VA | 1996 | 1,989.0 | 1995 | 972.8 | 934.6 | 924.7 | 38.2 | 48.1 |
| Department of Agriculture, Kansas City metropolitan area, MO/KS | 1996 | 307.0 | 1995 | 148.6 | 122.3 | 121.6 | 26.3 | 27.0 |

Source: GSA analysis of prospectus level leases and our report, Space Acquisition Cost: Comparison of GSA Estimates for Three Alternatives (GAO/GGD-97-148, Aug.6,1997).

Table 2 shows results of the analyses for the 15 construction projects proposed in fiscal years 1994 through 1999, and the comparative cost advantages and disadvantages of lease-purchase and construction versus leasing for these projects.

**Table 2: The Comparative Cost Advantages and Disadvantages of the Estimated Present-Value Cost of Lease-Purchase Versus Leasing, and of Construction Versus Leasing, for Proposed Construction Projects**

Square feet in thousands; dollars in millions

| | | | | Estimated present value acquisition cost for each selected alternative | | | Cost advantage/ (disadvantage) | |
|---|---|---|---|---|---|---|---|---|
| Type of property and location for acquisitions analyzed | Fiscal year | Total square feet | Base year for present value analysis | Lease | Lease-purchase | Construction | Lease-purchase vs. lease | Construction vs. lease |
| Courthouse, Phoenix, AZ | 1994 | 345.9 | 1993 | $126.1 | $97.5 | $93.8 | $28.6 | $32.3 |
| Federal Building/Court-house, Kansas City, MO | 1994 | 366.1 | 1994 | 182.3 | 144.8 | 141.1 | 37.5 | 41.2 |
| Courthouse, Tampa, FL | 1994 | 240.0 | 1993 | 91.5 | 85.2 | 86.5 | 6.2 | 4.9 |
| Federal Building/Court-house, St. Louis, MO | 1995 | 600.0 | 1994 | 307.7 | 271.0 | 244.7 | 36.7 | 63.0 |
| Federal Building/Court-house, Lafayette, LA | 1996 | 126.1 | 1995 | 60.1 | 46.1 | 45.8 | 14.0 | 14.4 |
| Federal Building/Court-house, Omaha, NE | 1996 | 222.0 | 1995 | 97.6 | 76.7 | 77.1 | 20.9 | 20.5 |
| Federal Building/Court-house, Albuquerque, NM | 1996 | 171.4 | 1995 | 81.7 | 63.5 | 62.3 | 18.2 | 19.4 |
| Courthouse Annex, Scranton, PA | 1996 | 71.5 | 1995 | 42.6 | 40.3 | 39.7 | 2.3 | 2.9 |
| Courthouse Annex, Columbia, SC | 1997 | 124.6 | 1996 | 89.2 | 56.3 | 56.0 | 33.0 | 33.2 |
| Courthouse, London, KY | 1997 | 62.0 | 1996 | 32.3 | 20.0 | 19.5 | 12.3 | 12.8 |
| Courthouse, Covington, KY | 1997 | 73.0 | 1996 | 31.8 | 27.1 | 26.5 | 4.7 | 5.3 |
| Courthouse, Wheeling, WV | 1999 | 53.2 | 1998 | 36.7 | 31.3 | 28.4 | 5.4 | 8.3 |
| Courthouse, Laredo, TX | 1999 | 91.5 | 1998 | 57.3 | 40.6 | 40.6 | 16.7 | 16.7 |
| Courthouse, Greenville, TN | 1999 | 93.0 | 1998 | 47.6 | 33.9 | 34.1 | 13.7 | 13.5 |
| Courthouse, Eugene, OR | 1999 | 157.5 | 1998 | 99.0 | 71.4 | 70.6 | 27.6 | 28.3 |

Source: GSA analysis of proposed construction projects.

While the costs varied from one city to the next, the results of the economic analyses of the hypothetical acquisitions showed that construction was the most cost-effective alternative in all locations analyzed. Table 3 shows results of the analyses for the 11 hypothetical construction acquisitions, and the comparative cost advantages and disadvantages of lease-purchase and construction versus leasing for these hypothetical acquisitions.

**Table 3: The Comparative Cost Advantages and Disadvantages of the Estimated Present-Value Cost of Lease-Purchase Versus Leasing, and of Construction Versus Leasing, for Hypothetical Office Building Acquisitions**

Square feet in thousands; dollars in millions

| Location for hypothetical acquisitions analyzed | Fiscal year | Total square feet | Base year for present value analysis | Estimated present value acquisition cost for each selected alternative: Lease | Lease-purchase | Construction | Cost advantage/ (disadvantage): Lease-purchase vs. lease | Construction vs. lease |
|---|---|---|---|---|---|---|---|---|
| Boston, MA | 2000 | 100 | 1999 | $42.2 | $38.1 | $37.9 | $4.1 | $4.3 |
| New York, NY | 2000 | 100 | 1999 | 64.1 | 63.7 | 63.2 | 0.5 | 1.0 |
| Philadelphia, PA | 2000 | 100 | 1999 | 54.4 | 43.1 | 42.9 | 11.3 | 11.5 |
| Atlanta, GA | 2000 | 100 | 1999 | 36.2 | 32.8 | 32.9 | 3.3 | 3.3 |
| Chicago, IL | 2000 | 100 | 1999 | 48.5 | 45.7 | 45.3 | 2.8 | 3.1 |
| St. Louis, MO | 2000 | 100 | 1999 | 35.8 | 35.6 | 35.5 | 0.2 | 0.3 |
| Dallas, TX | 2000 | 100 | 1999 | 34.9 | 34.8 | 33.9 | 0.1 | 1.0 |
| Denver, CO | 2000 | 100 | 1999 | 33.4 | 33.7 | 32.7 | (0.3) | 0.8 |
| San Francisco, CA | 2000 | 100 | 1999 | 49.9 | 41.6 | 40.3 | 8.3 | 9.6 |
| Seattle, WA | 2000 | 100 | 1999 | 36.3 | 36.0 | 35.8 | 0.3 | 0.4 |
| Washington, D.C. | 2000 | 100 | 1999 | 63.1 | 49.1 | 49.1 | 14.0 | 14.0 |

Source: GSA analysis of hypothetical office building acquisitions.

## Leasing Can Be a Viable Alternative

According to GSA, for acquisitions to fill long-term needs—20 years or more—construction is generally the least costly alternative. However, for short-term needs—10 years or less—leasing is usually least costly. Also, in some situations, other factors or considerations make leasing the best choice. For example, for the Library of Congress acquisition in suburban Maryland, the space being obtained was warehouse space, and the prospectus indicated that it was available at a low lease cost, while the economic analysis, as shown in table 1, showed that leasing was the least costly alternative for this acquisition. For another case, from our August 1997 report, leasing had a cost advantage because the government had negotiated renewal rates 20 years earlier that were extremely low and cost beneficial in relation to construction rates.[7]

Both our December 1989 and August 1997 reports offered other reasons why leasing, in some instances, may be the preferred alternative. Our December 1989 report stated, and GSA officials agreed, that leasing can result in a lower estimated cost for a number of reasons, such as a favorable market resulting, for example, from a glut of available lease space. Further, the report stated that there were practical reasons for using leasing in some cases, including the fact that no viable alternative to leasing existed because the housing need was temporary, flexibility was required to meet changing needs, or the geographic area had little

[7]The current report includes the Library of Congress example from the August 1997 report because it fell into the time frame we were reviewing.

federal activity. Our August 1997 report offered some practical reasons for leasing space derived from the prospectuses reviewed, such as changing needs, temporary needs, and less disruption of operations.

## Effect of Budget Scorekeeping on Real Property Acquisitions

According to a GSA official, budget scorekeeping rules are responsible for creating the largest noneconomic problem in real property acquisition. Currently, the budget authority for the entire cost of acquiring an asset must be recorded up front—that is, recorded in the budget when the acquisition is approved—so that decisionmakers have the information needed to take the full cost of their decision into account. Thus, the total budget authority for building construction, lease-purchases, purchases, and capital leases that commit the government to long-term obligations must be recognized and recorded in the year that the acquisition is approved. In contrast, the rules for ordinary operating leases require only that the current year's lease costs be recognized and recorded in the budget. This has the effect of making the operating lease alternative appear less costly from an annual budgetary perspective.

During testimony on budget issues before the Subcommittee on Legislation and National Security, House Committee on Government Operations,[8] we stated that budget scorekeeping should be neutral among acquisition alternatives, permitting GSA and Congress to evaluate ownership by construction, purchase, lease-purchase, or leasing alternatives on their relative cost effectiveness. We further stated that 1990 changes to scorekeeping rules requiring lease-purchase costs to be recorded in the budget up front helped to put lease-purchase arrangements on a level playing field with the other ownership options and ensure accountability in decisions to commit future government resources.

In our testimony, we said that up-front scoring of lease-purchases helped correct the bias toward using the alternative to finance building acquisitions. However, we pointed out that up-front scoring provided a greater incentive to use operating leases, because scoring rules require only that the current year's budget authority and cash outlays be recognized in the budget for the current year. We offered a possible remedy, which, in effect, would recognize that many operating leases are used for long-term needs and so should be treated in the same manner as ownership options. This remedy would entail up-front scoring of the present value of lease payments covering the same period used to analyze ownership options, thereby making operating leases for long-term needs comparable in the budget to direct federal ownership. Applying the principle of up-front recognition of all long-term costs for all options for satisfying long-term space needs—construction, purchase of existing buildings, lease-purchases, or operating leases—would be more likely to result in the most cost-effective alternative being selected than using the current scoring rules would.

As with any scoring approach, this one poses its own problems. If this scoring approach were adopted, it would be difficult to reach agreement in all cases on what constitutes the type of

[8]See footnote number 4.

long-term space needs that would warrant this up-front budgetary treatment. The agencies and GSA would have to sort out space needs on the basis of a determination of whether long- or short-term needs were involved. Further, decisionmakers would be making judgments on what constitutes a long-term need based on projections about the future rather than on the government's legal commitment. Also, any existing budget caps would need to accommodate the scoring change. A greater amount of budget authority would be needed up front, but in the long term, budget authority and outlays would be lower because the scorekeeping rules would promote the choosing of the most cost-effective alternative for acquiring long-term space.

## Other Noneconomic Factors Identified

In addition to the scorekeeping rules, GSA identified other noneconomic factors that could affect the results of an economic analysis. These include unique mission or security requirements, anticipated changes in the federal presence in a city or geographic area, and the delineation of the geographic area of consideration for the proposed acquisition.

## Agency Comments

On March 2, 1999, we provided the Administrator of GSA with a draft of this letter for comment. On March 2 and 4, 1999, we received oral technical comments from the Commissioner of, and a Senior Realty Specialist in, GSA's Public Buildings Service. These technical comments have been included in the report.

We are sending copies of this letter to Senator Ted Stevens, Chairman, and Senator Robert Byrd, Ranking Minority Member, Senate Committee on Appropriations; Senator John Chafee, Chairman, and Senator Max Baucus, Ranking Minority Member, Senate Committee on Environment and Public Works; Representative C. W. Bill Young, Chairman, and Representative David R. Obey, Ranking Minority Member, House Committee on Appropriations; Representative Bud Shuster, Chairman, and Representative James L. Oberstar, Ranking Democratic Member, House Committee on Transportation and Infrastructure; and Representative Ernest J. Istook; The Honorable Jacob Lew, Director, OMB; The Honorable David J. Barram, Administrator, GSA; and other interested committees and subcommittees. Copies will be made available to others on request.

The major contributors to this letter were Ronald L. King, Assistant Director, and Thomas G. Keightley, Senior Evaluator. If you have any questions, please contact me on (202) 512-8387.

Bernard L. Ungar

Bernard L. Ungar
Director, Government Business
Operations Issues

## Ordering Information

The first copy of each GAO report and testimony is free. Additional copies are $2 each. Orders should be sent to the following address, accompanied by a check or money order made out to the Superintendent of Documents, when necessary. VISA and MasterCard credit cards are accepted, also. Orders for 100 or more copies to be mailed to a single address are discounted 25 percent.

Orders by mail:

U.S. General Accounting Office
P.O. Box 37050
Washington, DC 20013

or visit:

Room 1100
700 4th St. NW (corner of 4th and G Sts. NW)
U.S. General Accounting Office
Washington, DC

Orders may also be placed by calling (202) 512-6000
or by using fax number (202) 512-6061, or TDD (202) 512-2537.

Each day, GAO issues a list of newly available reports and testimony. To receive facsimile copies of the daily list or any list from the past 30 days, please call (202) 512-6000 using a touchtone phone. A recorded menu will provide information on how to obtain these lists.

For information on how to access GAO reports on the INTERNET, send an e-mail message with "info" in the body to:

info@www.gao.gov

or visit GAO's World Wide Web Home Page at:

http://www.gao.gov

United States
General Accounting Office
Washington, D.C. 20548-0001

Bulk Rate
Postage & Fees Paid
GAO
Permit No. G100

Official Business
Penalty for Private Use $300

Address Correction Requested