

**DECISION****THE COMPTROLLER GENERAL  
OF THE UNITED STATES**  
WASHINGTON, D. C. 20548

FILE: B-183803

DATE: JAN 14 1976

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240MATTER OF: **Table Talk, Inc.****DIGEST:**

Denial of claims for payment for pies and plates allegedly delivered to several vessels of the United States Navy is sustained because claimant did not meet burden of producing clear and satisfactory factual evidence to support claims. Therefore the claims are of doubtful validity and must be disallowed.

This decision is in response to requests by Table Talk, Inc. for reconsideration of our Transportation and Claims Division's settlements of March 20 and 28, 1975, which disallowed Table Talk's claims for payment for pies and plates allegedly delivered to several vessels of the United States Navy.

The subject of the Transportation and Claims Division's settlement dated March 20, 1975, was Table Talk's claim for payment of \$724.10 for items allegedly delivered to the USS TINOSA, USS GREENLING, USS GATO, and USS TRIPPE in 1969, 1970, and 1971. The claim was denied because it appeared that Table Talk had failed to claim payment until 1974, subsequent to the destruction of Navy Food Service records pursuant to NAVSUP Publication 486, and because Table Talk, Inc. had not furnished satisfactory evidence of delivery and nonpayment.

In response to the March 20, 1975 settlement, Table Talk supplied this Office with copies of rebilling letters purportedly sent to the USS TINOSA, USS GREENLING, USS GATO, and USS TRIPPE in 1973. However, the Commanding Officer of the USS GATO stated in a November 15, 1974 letter to the Commanding Officer of the Navy Regional Finance Center, that no delinquent notices had been received during the previous 3 years. The delivery receipts for the items allegedly supplied to the USS TRIPPE and USS TINOSA are so poorly reproduced that it is impossible to read invoice numbers, prices, quantities, or signatures acknowledging receipt.

Although the delivery receipts for the USS GATO claim are more legible than those for the USS TRIPPE and USS TINOSA, on several there is no signature. The delivery receipts for the USS GREENLING claim are legible, but the Commanding Officer of that ship stated in a November 15, 1974 letter that the signatures were not recognized as those of former USS GREENLING crew members.

By settlement of March 28, 1975, Table Talk's claim for payment in the amount of \$720.50 for merchandise allegedly delivered to the USS FISKE in January, March, April, and May of 1971 was denied because Navy records had been destroyed and the copies of delivery receipts provided to us by the claimant were so poorly reproduced that they could not be accepted as evidence of delivery. By way of appeal to the March 28, 1975 settlement, Table Talk sent new copies of the delivery receipts relating to the USS FISKE claim for the months of March, April, and May. Although they are readable in some cases, the signature and prices are often missing or illegible. More legible copies of the January receipts were apparently not available. Upon request from the Transportation and Claims Division that the Federal Records Center and the Superintendent of Ships, Department of the Navy, check for records of these transactions, both reported that they had no such records.

Claims may be paid even though Government records are not available but only if the claimant furnishes clear and satisfactory evidence of the validity and nonpayment of a claim. See 18 Comp. Gen. 980 (1939); 31 *id.* 340 (1952). In light of the present record, we cannot authorize payment of Table Talk's claims because, for the reasons stated above, the evidence provided is insufficient to clearly establish delivery and nonpayment in support of such claims. The rule is well settled that claims of doubtful validity should be disallowed by the Accounting Officers of the Government and the claimant left to his remedy in the courts. See Longwill v. United States, 17 Ct. Cl. 288, 291 (1881); Charles v. United States, 19 Ct. Cl. 316, 319 (1884).

In light of the foregoing, the action taken by our Transportation and Claims Division in disallowing the claims is sustained.

PAUL G. DEMBLING  
Acting Comptroller General  
of the United States