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# Decision

**Matter of:** Imagine One Technology & Management, Ltd.

**File:** B-422875.3; B-422875.4

**Date:** January 2, 2026

John R. Tolle, Esq., and H. Todd Whay, Esq., Baker, Cronogue, Tolle & Werfel, LLP, for the protester.

Jon W. Burd, Esq., Morgan W. Huston, Esq., and Jonathan C. Clark, Esq., Wiley Rein LLP, for CACI, Inc. – Federal, the intervenor.

Emily Rubino, Esq., Denny Phane, Esq., and Jasmine Knight, Esq., Department of the Navy, for the agency.

Charmaine A. Stevenson, Esq., and John Sorrenti, Esq., Office of the General Counsel, GAO, participated in the preparation of the decision.

## DIGEST

1. Protest challenging the agency's cost realism analysis of the protester's proposal is denied where the record shows the agency's cost evaluation was based on a comprehensive review of the protester's cost proposal and was consistent with the terms of the solicitation.

2. Protest that awardee will engage in impermissible "bait and switch" of its personnel is denied where there is no evidence that the awardee made a material misrepresentation in its proposal with respect to the personnel it proposed to perform.

## DECISION

Imagine One Technology & Management, Ltd., a small business of Lexington Park, Maryland, protests the issuance of a task order to CACI, Inc. – Federal, of Chantilly, Virginia, under request for proposals (RFP) No. N6426723R3010, issued by the Department of the Navy, Naval Surface Warfare Command for information technology (IT) services to manage, operate and sustain the Navy Maritime Maintenance Enterprise Solution (NMMES) digital platform. The protester challenges the agency's evaluation of proposals and the selection decision.

We deny the protest.

## BACKGROUND

The agency issued the RFP on June 21, 2023, using Federal Acquisition Regulation (FAR) subpart 16.5 procedures, to all the Navy's SeaPort Next Generation multiple-award contract holders. Agency Report (AR), Exh. 2, RFP at 1-2, 88.<sup>1</sup> The RFP anticipated the award of a cost-plus-fixed-fee task order with a period of performance consisting of a 1-year base period and four 1-year option periods. *Id.*; Contracting Officer's Statement (COS) at 1-2. The RFP stated that the IT requirements of the NMMES were a "follow-on" to a prior SeaPort-e task order, and were currently being supported under an interim or "bridge" contract by Imagine One. RFP at 2. In addition, the contracting officer states:

The current task order referenced herein includes significant changes in scope and magnitude from the predecessor contract vehicle reflecting evolutions within the [IT] environment in general and NMMES requirements specifically. For example, the predecessor contract vehicle required a total of 3,100,000 labor hours, while the current task order requires 5,011,200 labor hours, an increase of 1,911,200 hours or approximately 62 percent. The current task order incorporates a top-to-bottom technical refresh in requirements, including the scope of labor requirements, necessary to adjust to rapidly growing changes in [IT] and the Navy's need to keep pace with those changes.

COS at 1 n.1.

The RFP stated that proposals would be assessed under each of the following evaluation factors: technical, past performance, and cost. RFP at 79, 89. The technical factor included three elements: technical approach, management approach, and personnel approach. *Id.* The RFP stated that the technical factor was the most important factor, and when combined with past performance, the non-price factors were significantly more important than cost. *Id.* at 89. Regarding cost, the RFP advised that the agency would perform a cost realism analysis of proposals to determine a total evaluated cost which would be used for the purpose of making the award decision. *Id.* at 91.

The RFP stated that award would be made to the responsible offeror whose proposal demonstrated the best value to the government based on the evaluation factors. *Id.* at 88. The RFP further stated: "The degree of importance of [cost] will increase with the degree of equality of the proposals in relation to the non-cost factors on which selection is to be based, or when the evaluated cost delta between Offerors is so significant as to diminish the value of the superiority of the non-cost factors." *Id.* at 89.

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<sup>1</sup> The RFP was amended eight times. Citations to the RFP in this decision are to the conformed RFP through amendment 0008 provided by the agency as exhibit 2. All page citations in this decision are to Adobe Acrobat PDF page numbers.

The agency received eight proposals, including from Imagine One and CACI. COS at 9. Following an initial evaluation, on August 14, 2024, the agency issued a task order to CACI at its proposed cost of \$416,487,476. *Id.* at 11. In response to protests filed with our Office by Imagine One and another competitor, the agency advised that it would take corrective action, which would include a reevaluation of proposals. Based on the agency's proposed corrective action, we dismissed the protests as academic. *Imagine One Tech. & Mgmt., Ltd.*, B-422875, Sept. 26, 2024 (unpublished decision); *Hill Tech. Sols. Corp.*, B-422875.2, Oct. 7, 2024 (unpublished decision). In its reevaluation, the agency assigned evaluation ratings and determined total evaluated cost as follows:<sup>2</sup>

	Imagine One	CACI
<b>Technical</b>	Good	Good
<b>Past Performance</b>	Substantial Confidence	Substantial Confidence
<b>Total Evaluated Cost</b>	\$466,850,152	\$471,603,071

AR, Exh. 11, Source Selection Advisory Council (SSAC) Report at 4. Based on the review by the source selection authority (SSA), which "included a detailed examination of all source selection documents, the evaluation data, and the identified distinctions of comparative technical merit between all the proposals," the SSA determined that the award to CACI should remain in place. AR, Exh. 12, Source Selection Decision Document (SSDD) at 2.

On July 31, 2025, the agency informed Imagine One that it had completed its corrective action and again selected CACI for task order award. COS at 14. Imagine One received a debriefing, and this protest followed.<sup>3</sup>

## DISCUSSION

The protester argues that the agency's cost evaluation of its proposal was unreasonable and that the best-value tradeoff decision understated the cost premium associated with the award to CACI. The protester also argues that the agency unreasonably evaluated CACI's staffing approach and should have identified performance risk and increased costs due to an improper "bait-and-switch" that CACI proposed for some of its non-key

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<sup>2</sup> Under the technical factor, the RFP stated the following ratings would be assigned: outstanding, good, acceptable, marginal, and unacceptable. RFP at 89-90. Under the past performance factor, the following confidence rating would be assigned: substantial, satisfactory, neutral, limited, or no confidence. *Id.* at 90-91.

<sup>3</sup> The value of the issued task order exceeds \$35 million; therefore, this protest is within our jurisdiction to hear protests related to the issuance of orders placed under multiple-award contracts that were awarded under the authority of title 10 of the United States Code. 10 U.S.C. § 3406(f)(1)(B).

personnel. As discussed below, we find no merit in the protester's allegations and deny the protest.<sup>4</sup>

## Cost Evaluation

The protester challenges two aspects of the agency's cost evaluation of its proposal that allegedly resulted in the agency making unreasonable upward cost adjustments to its total evaluated cost. Imagine One argues that the agency failed to apply Imagine One's Defense Contract Audit Agency (DCAA) approved methodology when adjusting its overhead and general and administrative (G&A) costs. Protest at 28-32. The protester also argues that the agency improperly applied base year escalation to Imagine One's direct labor rates for three named contingent hires. *Id.* at 32-34. The agency argues that its evaluation was fair, reasonable, and consistent with the solicitation and the information provided by Imagine One in its proposal. Memorandum of Law (MOL) at 21-27. Based on our review of the record, we agree with the agency that its evaluation was reasonable.

When, as here, an agency evaluates a proposal for the award of a cost-reimbursement contract, an offeror's proposed estimated costs are not dispositive because, regardless of the costs proposed, the government is bound to pay the contractor its actual and allowable costs. *American Tech. Servs., Inc.*, B-407168, B-407168.2, Nov. 21, 2012, 2012 CPD ¶ 344 at 5; FAR 15.404-1(d). Consequently, the agency must perform a cost realism analysis to determine the extent to which an offeror's proposed costs are realistic for the work to be performed. An agency's cost realism analysis need not achieve scientific certainty; rather, the methodology employed must be reasonably adequate and provide some measure of confidence that the proposed costs are reasonable and realistic in view of other cost information reasonably available to the

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<sup>4</sup> The initial protest included several other challenges to the agency's evaluation: the scope of the agency's corrective action was inadequate; the agency performed an improper cost/technical tradeoff and the selection decision was inadequately documented; the agency failed to adhere to the basis for award, used an inconsistent evaluation methodology, and applied unstated evaluation criteria; failed to properly identify strengths for Imagine One; and misapplied the adjectival ratings. Protest at 17-26, 45-50, 54-57.

Imagine One now states that it is not pursuing these allegations. Comments & Supp. Protest at 2. The protester also states that it is not pursuing initial allegations that the agency failed to comply with Department of Government Efficiency pre-award review requirements and that the agency should have identified its proposed program manager as a significant strength in the evaluation. Supp. Comments at 1. Therefore, we consider these allegations as withdrawn. In addition, the protester states: "Imagine One will only address those grounds that it has not abandoned in this filing." *Id.* Accordingly, we address in this decision only the remaining protest allegations on which Imagine One provided supplemental comments.

agency at the time of its evaluation. *QMX Support Servs.*, B-408959, Jan. 6, 2014, 2014 CPD ¶ 21 at 4-5.

First, the protester argues that upward adjustments to its overhead and G&A costs are unreasonable because the agency ignored information provided in Imagine One's proposal. Protest at 28-32. This argument is based on the agency's initial approximately \$22 million upward cost adjustment to Imagine One's engineering direct labor rates. AR, Exh. 10, Cost/Price Analysis Team (CPAT) Report at 100. After making this adjustment, the agency applied Imagine One's proposed indirect labor rates to the adjusted engineering direct labor rates, resulting in an increase of approximately \$11 million to Imagine One's total indirect costs. *Id.* at 111, 112.

Imagine One does not challenge the upward adjustment to the engineering direct labor rates but argues that the adjustment to the indirect costs incorrectly treated Imagine One's indirect labor rates as fixed. Instead, Imagine One asserts that the methodology to compute adjustments to its indirect costs was provided by a "fully functional, interactive model" workbook included in its proposal that "dynamically calculates fringe, overhead, and G&A rates based on changes to direct labor costs." Protest at 29.

According to Imagine One, to properly quantify the indirect costs, the agency "should have taken Imagine One's pricing workbook, changed the fees to be fixed as this is a cost plus fixed fee procurement, entered the [cost/price evaluation team's] asserted realistic [b]ase [y]ear direct labor rates, taken the prime contractor [b]ase [y]ear direct labor cost and entered it into the indirect rate template, entered the resulting [o]verhead and G&A rates into the pricing workbook and allowed the pricing workbook to recalculate [o]verhead and G&A amounts as well as the [t]otal [e]valuated [p]rice." *Id.* at 31. The protester argues the agency unreasonably failed to utilize the provided workbook, and its improper calculation inflated Imagine One's most probable cost by approximately \$3.2 million. *Id.* at 30-31; see also Comments & Supp. Protest at 3-7; Supp. Comments at 2-5 (arguing Imagine One should have been evaluated as having a \$7,946,191 cost advantage compared to CACI, not the \$4,742,919 difference upon which the SSAC and SSA relied).

Here, regarding cost, the RFP stated as follows:

The Government will perform a cost realism analysis of the cost proposal. The Government will evaluate the proposed cost elements to determine whether they are realistic for the work to be performed; reflect a clear understanding of the requirements; and are consistent with the technical proposal (e.g. Volume 1 – Technical). The Government will determine the probable cost of performance by calculating the total evaluated cost for the entire cost proposal. The total evaluated cost is the sum of the realistic costs for all priced [contract line items] inclusive of options and proposed fees. The total evaluated cost is determined by upwardly adjusting proposed costs to reflect more realistic levels based on the cost realism substantiating data. . . .

The Government will evaluate whether the proposed costs are unrealistically low and the Government will make upward adjustments to those proposed costs that it determines in its judgement to be unrealistically low. The Government may also assign risk, weaknesses, and/or deficiencies to proposals that contain unrealistically low costs, unsupported costs, and/or costs inconsistent with the technical volume. The Government will not evaluate whether proposed cost elements are unrealistically high in a competitive environment since the fundamental purpose of a cost realism analysis is to guard the Government against any unrealistic claims of cost savings.

RFP at 91.

In the cost narrative of its proposal, Imagine One stated: “Our proposed indirect rates by contract period are shown below in Table 7.” AR, Exh. 17.4, Imagine One Cost Narrative at 29. Immediately below this statement, Table 7 – Indirect Rates by Task Order Period indicates that for all performance periods, Imagine One proposed an overhead rate of [DELETED] percent and G&A of [DELETED] percent. *Id.*; see also *id.* at 31 (stating that Imagine One does not have a forward rate pricing agreement or recommendation but “[w]e have proposed forecasted indirect rates.”). Imagine One’s proposal indicated that its fiscal year 2023 DCAA acknowledged provisional rates for overhead and G&A exceeded the rates proposed, and were [DELETED] percent and [DELETED] percent, respectively. *Id.* at 30. However, Imagine One explained that these rates did not consider the effect of this award, and its practice is to forecast rates “to analyze our indirect budget and our indirect historical actuals to forecast likely indirect costs and rates.” *Id.* at 31. Imagine One stated that the forecasted indirect rate analysis was included as attachment H of its proposal. *Id.*; see AR, Exh. 17.6, Imagine One Forecasted Indirect Rate Analysis.

The record shows that the agency accepted the overhead ([DELETED] percent) and G&A ([DELETED] percent) rates that Imagine One proposed. Specifically, the evaluators found:

Imagine One also explained in its proposal that its methodology of utilizing projections to determine its future indirect rates is approved by DCAA. DCAA confirmed Imagine One methodology is acceptable, therefore the Government accepts the rates as proposed.

AR, Exh. 10, CPAT Report at 111 (indicating a [DELETED] percent overhead rate) and 112 (indicating an [DELETED] percent G&A rate).

On this record, we find the agency’s cost adjustments to be reasonable. There is nothing in the cost narrative of Imagine One’s proposal that directs the agency to utilize the forecasted indirect rate analysis workbook to compute cost adjustments as necessary, let alone provides the detailed, multi-step instructions that Imagine One set

forth in its protest. Even if it did, it is not apparent that such an adjustment would have been appropriate because it would have resulted in the agency making a downward adjustment to the indirect rates proposed by Imagine One, whereas the solicitation provisions only expressly provide for the agency making upward adjustments to proposed costs. Instead, the record shows that the agency accepted the stated rates as proposed by Imagine One based on its forecasted analysis, and upwardly adjusted Imagine One's proposed overhead and G&A costs in accordance with upward cost adjustments made to Imagine One's labor costs. In the absence of anything in Imagine One's proposal explaining how the fully functional workbook should be used to dynamically calculate indirect costs in the event of an increase to direct labor rates, we find that the agency's evaluation was reasonable and consistent with the RFP, therefore this allegation is denied.

The protester also argues that the agency improperly applied escalation to Imagine One's direct labor rates for three named contingent hires. Protest at 32-34. Imagine One argues that these upward cost adjustments were unreasonable because the salaries proposed for these individuals were binding based on the letters of intent included in its proposal. The protester also contends that applying escalation to these proposed salaries contradicted the solicitation language that stated the total evaluated cost would reflect the agency's "best estimate of the cost of actual performance" because the best estimate for these individuals was the salary amounts in the letters of intent. Comments & Supp. Protest at 8. According to the protester, these errors further inflated its most probable cost resulting in a flawed evaluation and selection decision. *Id.*; see also Comments & Supp. Protest at 7-9 (arguing that the SSA should have been found that Imagine One had an \$8,034,873 total evaluated cost advantage); Supp. Comments at 14-16 (same).

The agency argues that its application of escalation to Imagine One's contingent hires was reasonable and consistent with the solicitation, which required escalation to all proposed labor rates. MOL at 25-27; see also Supp. MOL at 12-14 (confirming that escalation of the rate proposed for CACI's contingent hire was also applied consistent with the RFP instructions).

Related to contingent hires, the RFP instructed as follows:

For each contingent hire in the cost proposal spreadsheet, Offeror and cost reimbursement subcontractors shall clearly indicate named contingent hires and shall provide a signed letter of intent that explicitly lists the agreed upon annual salary for the named individual and the amount of uncompensated work required. The cost proposal narrative shall fully explain all pertinent data about the letter of intent. The Government must be able to derive the individual's direct rate (both inclusive and exclusive of the impact of uncompensated overtime, if proposed) from the letter of intent information.

RFP at 84. With respect to escalation, the RFP stated that a minimum 3.6 percent escalation rate would apply to the proposed labor rates for the base period and all option periods. *Id.* at 85. The RFP advised offerors that they may propose escalation that deviated from the minimum escalation rate, however, the agency reserved the right to make upward cost realism adjustments using the minimum rate unless the proposed escalation was fully supported by an approved forward pricing rate agreement. *Id.*

For named personnel, including contingent hires, the record shows that the agency performed the cost evaluation as follows:

The [Cost Price Analysis Team (CPAT)] verified that proposed rates corresponded to the applicable submitted pay data or [letters of intent (LOI)]. As stated in the solicitation, offerors were required to incorporate a 3.6 percent escalation factor to their proposed rates. If the rate reflected in the required payroll or LOI data, escalated by the 3.6 percent escalation factor, was higher than the proposed rate, and if the offeror did not provide an acceptable explanation for the discrepancy, the Government upward adjusted the proposed rate to the payroll or LOI rate.

AR, Exh. 10, CPAT Report at 5. In its evaluation of Imagine One, the CPAT accepted the proposed rates for all personnel except for three contingent hires and upwardly adjusted the proposed rates to escalated rates, stating: “The proposed rate does not include the 3.6 percent escalation factor, and Imagine One did not explain why it did not incorporate the escalation factor.” *Id.* at 100-101.

On this record, we again find the agency’s evaluation to be reasonable. As discussed, the RFP indicated that escalation of 3.6 percent would be applied to all performance years, including the base year. Imagine One did not provide in its proposal any basis for the agency not to apply the escalation to its three contingent hires and its disagreement with the agency is insufficient to demonstrate the upward adjustments to the contingent hire labor rates was unreasonable. The protester’s contention that the agency’s actions are somehow in conflict with the statement that the total evaluated cost would reflect the best estimated cost is unconvincing. Given the language in the solicitation regarding escalation, the best estimated cost can reasonably be understood to mean the proposed rates, including any required escalation. This allegation is denied.

#### Bait and Switch

The protester argues that the agency should have found risk in CACI’s staffing plan and technical approach and made additional upward cost adjustments to determine CACI’s total evaluated cost. Specifically, the protester presents a paradoxical argument that on the one hand, the agency should have found risk in CACI’s proposal to rapidly replace [DELETED] initially proposed to perform the requirements with less experienced and less expensive personnel [DELETED]. Yet on the other hand, Imagine One argues, the agency should have made additional upward adjustments to CACI’s cost because CACI



in fact does not plan to do this and instead endeavors to retain [DELETED] and will not actually replace them with less expensive personnel as proposed. Comments & Supp. Protest at 12-18. In this regard, Imagine One contends that the agency should have accounted for the cost to the government of not permitting CACI to “game the total evaluated cost evaluation with its bait-and-switch plan since in reality it is likely that CACI will not force the attrition rates proposed,” resulting in a higher cost to the government. *Id.* at 17; *see also* Supp. Comments at 6-14. According to the protester, if the agency had correctly computed the offerors’ total evaluated costs it would have concluded that Imagine One possessed a \$14,732,977 cost advantage over CACI. Comments & Supp. Protest at 19-21.

The agency confirms that CACI’s proposal reflected that it would gradually replace [DELETED], and that these replacements were neither hidden nor misrepresented to the agency. In this regard, CACI proposed to replace [DELETED], with some number of these personnel [DELETED] and being replaced by “to be determined” personnel [DELETED]. The agency argues that it reasonably evaluated CACI’s approach and found it to be acceptable and Imagine One merely disagrees with the agency’s evaluation. Supp. MOL at 22-32. The agency maintains that there was no basis to upwardly adjust CACI’s proposal because it reasonably concluded CACI would provide qualified personnel while controlling costs and Imagine One’s proposal similarly included personnel turnover. *Id.* at 32-37.

In reviewing a protest challenging an agency’s evaluation, our Office will not reevaluate proposals, nor substitute our judgment for that of the agency, as the evaluation of proposals is a matter within the agency’s discretion. *See AECOM Mgmt. Servs., Inc.*, B-417639.2, B-417639.3, Sept. 16, 2019, 2019 CPD ¶ 322 at 9. Rather, we will review the record to determine whether the agency’s evaluation was reasonable and consistent with the stated evaluation criteria and with applicable procurement statutes and regulations. *Id.* A protester’s disagreement with the agency’s judgment, without more, is insufficient to establish that the agency acted unreasonably. *Vertex Aerospace, LLC*, B-417065, B-417065.2, Feb. 5, 2019, 2019 CPD ¶ 75 at 8.

Further, an offeror may not propose using specific personnel that it does not expect to use during contract performance, as doing so would have an adverse effect on the integrity of the competitive procurement system and generally provides a basis for proposal rejection. *AdapTech Gen. Scientific, LLC*, B-293867, June 4, 2004, 2004 CPD ¶ 126 at 5. Our office has explained that to establish an improper bait-and-switch, a protester must show a firm either knowingly or negligently represented that it would rely on specific personnel that it did not reasonably expect to furnish during contract performance, that the misrepresentation was relied on by the agency, and that the misrepresentation had a material effect on the evaluation results. *QMX Support Servs.*, *supra* at 4.

Here, as noted, the technical factor included three elements: technical approach, management approach, and personnel approach. RFP at 89. The personnel approach

element required that an offeror submit a staffing plan and key personnel resumes. *Id.* at 79. In this regard, the RFP stated that the agency would

evaluate the extent to which the staffing plan addresses the labor hours identified . . . and proposed personnel are able to perform all aspects of the [statement of work]. The Government will evaluate the extent to which the proposal demonstrates a staffing plan and key personnel that are qualified, experienced, and suitable for performing the requirements.

*Id.* at 89. In its evaluation of CACI's proposal under the personnel approach element, the agency assigned two strengths for proposed key personnel and otherwise concluded CACI's staffing approach was adequate. See AR, Exh. 11, SSAC Report at 31-34.

In response to the protest, the agency explains its evaluation of CACI's proposed approach under the key personnel element as follows:

[T]he [source selection evaluation board (SSEB)] assigned strengths to CACI for its proposed key personnel and concluded that all other aspects of CACI's staffing plan were adequate. In reaching this conclusion, the SSEB considered the strength of CACI's proposed key personnel, including the exceptional experience of CACI's proposed program manager, as well as the fact that CACI's staffing plan demonstrates [DELETED] incumbent [full-time equivalents (FTEs)] who are available to support the requirement on day one. While the SSEB recognized that [DELETED], the SSEB found the fact that CACI proposed to [DELETED] as it helps reduce transition risk and provides continuity when it is needed during the beginning of contract performance.

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The SSEB further noted that, while the [DELETED] that CACI proposed [DELETED], have NMMES specific experience that the SSEB values, such experience is not a prerequisite for successful performance of the task order and its [DELETED] does not present risk as defined in the solicitation or increase the risk of unsuccessful contract performance. In other words, while a "plus," the SSEB did not view incumbent experience as required for successful contract performance if the non-key personnel provided meet the solicitation's requirements.

AR, Exh. 23, Supp. Decl. of SSEB Chair at 3-4.

In this regard, the agency maintains that it evaluated CACI's proposed approach with respect to non-key personnel in accordance with the solicitation, which required an evaluation of the extent to which these personnel were able to perform all aspects of the statement of work. Supp. MOL at 29.

The crux of the protester's argument is that CACI will not perform the task order with the personnel it proposed which represents a performance risk the agency failed to consider, or alternatively, that CACI will not actually perform the contract with the personnel it proposed, and that the agency should have upwardly adjusted CACI's costs as a result. Imagine One cannot have it both ways; either the agency should have found the replacement of [DELETED] created a risk, or, if these personnel were never replaced, then the agency should have upwardly adjusted CACI's costs. In either case, based on our review of the record, we deny these arguments.

The record reflects that the agency reasonably considered CACI's proposed approach to replace the [DELETED] of the contract and found that it did not introduce risk where there was no indication that any of the personnel replacing [DELETED] were unable to perform the requirements of the statement of work. Moreover, the protester has not provided any basis, other than its belief, that [DELETED] will not gradually be replaced by an incoming workforce competent to perform the updated requirements as proposed by CACI. Simply, the protester has failed to demonstrate that the agency was baited by a misrepresentation in CACI's proposal that it would replace the [DELETED]. Further, the protester's belief that CACI's approach presents a risk that the agency should have identified and correspondingly upwardly adjust CACI's costs represents Imagine One's disagreement with the agency's reasonable exercise of its judgment. Accordingly, we find no merit to these allegations.

The protest is denied.

Edda Emmanuelli Perez  
General Counsel