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Decision

Matter of: Coulson Aviation (USA) Inc.

File: B-424598; B-424598.2

Date: September 28, 2026

Jonathan D. Shaffer, Esq., John M. Tanner, Esq., and Jonathan K. Keller, Esq., Haynes and Boone, LLP, for the protester.

John R. Prairie, Esq., J. Ryan Frazee, Esq., and Morgan W. Huston, Esq., Mayer Brown LLP, for Aero Air LLC; and Robert K. Magovern, Esq., Matthew Howell, Esq., and Rachel Schwartz, Esq., Cozen O'Connor, for Neptune Aviation Services, Inc., the intervenors.

Tyler Ellis, Esq., Department of Agriculture, for the agency.

Glenn G. Wolcott, Esq., Hannah G. Barnes, Esq., and April Y. Shields, Esq., Office of the General Counsel, GAO, participated in preparation of the decision.

DIGEST

1. Agency reasonably evaluated the protester's technical proposal, identifying both strengths and weaknesses, in a manner consistent with the terms of the solicitation.
 2. Protester's allegations regarding the agency's evaluation of the awardees' proposals fail to state sufficient factual or legal bases for protest.
 3. Where the agency reasonably concluded that the offerors' technical proposals were essentially equal, the agency properly relied on proposed cost/price to make its source selection decisions, and the agency's erroneous cost/price calculations were not competitively prejudicial to the protester.
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DECISION

Coulson Aviation (USA) Inc., of Portland, Oregon, protests the issuance of task orders by the Department of Agriculture, U.S. Forest Service, to 10 Tanker Air Carrier, LLC, of Albuquerque, New Mexico; Aero Air LLC, of Hillsboro, Oregon; Neptune Aviation Services, Inc., of Missoula, Montana; and Aero-Flite, Inc., of Spokane, Washington. The task orders were issued pursuant to task order request for proposals (TORP) No. FS-AT23-EU-02, which sought proposals to provide exclusive-use airtanker

services to support fire suppression activities nationwide. Protest at 1.¹ Coulson challenges various aspects of the agency's evaluation and source selection decisions.

We deny the protest in part and dismiss it in part.

BACKGROUND

On March 4, 2026, pursuant to subpart 16.5 of the Federal Acquisition Regulation (FAR), the agency issued the TORP to offerors² holding multiple-award task order contracts (MATOC) that had been awarded under a solicitation issued in 2023.³ The TORP contained 12 line items for airtanker services and stated that the agency "intends to award up to 12 exclusive use (EU) task orders" covering various "mandatory availability periods (MAP)"⁴ for a base year and four option years. Agency Report (AR), Tab 2, TORP at 2. The solicitation further provided that awards would be based on best-value tradeoffs between cost/price and six technical factors, stating that the technical factors, combined, were approximately equal in importance to cost/price.⁵ *Id.* at 2-4.

¹ The page numbers cited in this decision refer to PDF page numbers for the various pleadings and other documents submitted.

² Although the parties use the terms "offerors" and "vendors" interchangeably throughout the record, the solicitation was labeled as a TORP. Accordingly, except where a portion of the record is being quoted, our decision refers to the submission of proposals by offerors.

³ The agency states: "Five vendors received awards under the Airtanker Services 2023 MATOC in early 2024. The base award[s] were . . . indefinite-delivery, indefinite-quantity (IDIQ) contract[s] to obtain next generation airtanker services for aerial delivery of retardant in support of fire suppression nationwide." AR, Tab 16, Award Recommendation Document at 1.

⁴ The solicitation provided that offerors could submit proposals for MAP durations of 120, 160, 190, or 220 days. AR, Tab 2, TORP at 2; AR, Tab 3, Price Workbook.

⁵ The technical factors, listed in descending order of importance, were: (1) structural integrity/maintenance; (2) safety elements; (3) organizational experience; (4) past performance; (5) equipment; and (6) percentage of bases out of which the offeror's proposed aircraft can operate while fully loaded. AR, Tab 2, TORP at 2-3. These were very similar to the technical factors that had been evaluated under the 2023 MATOC; the TORP provided that the agency's evaluation would incorporate the underlying MATOC assessments along with assessments regarding a limited number of additional factors and subfactors that had not been included in the original MATOC procurement. *Id.* Offerors were directed to "provide any updated technical information" or state that "all the technical information is contained in the base award proposal." *Id.* at 2.

With regard to cost/price, offerors were required to propose a “daily availability rate” and “flight rate” for each aircraft. See AR, Tab 3, Price Workbook. The solicitation further provided that the agency’s evaluation of cost/price would reflect consideration of two subfactors: “total overall price”⁶ and “cost per gallon [of retardant] delivered.”⁷ AR, Tab 2, TORP at 3-4. The solicitation also provided for the two cost/price subfactors to be weighted differently, depending on the line item being evaluated. More specifically, the solicitation stated that “cost per gallon” would be more important than “total overall price” for some of the 12 line items (specifically, line items 1 through 5), and “total overall price” would be more important than “cost per gallon” for the other line items (specifically, line items 6 through 12). *Id.* at 2-6.

On or before March 23, proposals were submitted by the five MATOC holders, including Coulson, each offering different types of aircraft. Of note, Coulson’s proposal offered two aircraft: the B-137 and the C-130.⁸ AR, Tab 5, Coulson Proposal at 6-8. Thereafter, the technical evaluation board (TEB) evaluated the proposals and assigned overall technical ratings of acceptable to all of the proposals.⁹ AR, Tab 15, TEB Report at 2.

⁶ The solicitation stated: “Total Overall Price will be evaluated by using a combination of the number of days awarded (120, 160, 190 and 220 days) times the proposed availability rate plus an estimated number of flights hours (150, 220, 260 or 280 respectively) times the proposed flight rate plus hourly fuel burn rate [based on historical data of actual flight time and actual fuel used] times the Jet A fuel price (\$6.58 per gallon) to determine the total overall price per line item for evaluation purposes only.” AR, Tab 2, TORP at 4.

⁷ The solicitation provided that cost per gallon would be calculated by dividing “total overall price . . . by gallons delivered,” and established a formula for calculating gallons delivered based on historical data. *Id.* at 3.

⁸ One other offeror, Aero-Flite, also offered two aircraft: the Q-400 and the RJ-85. AR, Tab 16, Award Recommendation Document at 2.

⁹ In its technical evaluation, the TEB applied an adjectival rating system, with ratings of exceptional, acceptable, marginal, neutral (for past performance), and unacceptable, to each offeror’s proposal, *id.* at 4; nonetheless, where offerors proposed more than one type of aircraft, the agency’s evaluation also considered and documented the characteristics of the individual aircraft. AR, Tab 15, TEB Report at 1-6; AR, Tab 16, Award Recommendation Document at 1-19. Of relevance here, a rating of acceptable was defined as:

The proposal meets all minimum requirements and generally is high quality. Proposal demonstrates an acceptable understanding of goals and objectives of the acquisition. There may be both strengths and weaknesses, but the strengths outweigh the weaknesses. Deficiencies are minor and easily corrected. Proposal is acceptable as written.

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Thereafter, the contracting officer conducted an independent review of the evaluation documentation and agreed with the TEB's assessments of overall acceptable technical ratings for all proposals. In documenting his analysis, the contracting officer further stated that "the technical ratings of all five vendors are extremely close," elaborating that "[t]he strengths and weaknesses for each vendor . . . show that there aren't enough technical differences between the offerors to truly differentiate the technical aspects of the proposals." AR, Tab 16, Award Recommendation Document at 7.

Of relevance here, in assigning a technical rating of acceptable to Coulson's proposal under the first evaluation factor, structural integrity and maintenance,¹⁰ the agency rated Coulson's proposal as exceptional with regard to its structural integrity program,¹¹ but acceptable with regard to maintenance. *Id.* at 11; AR, Tab 15, TEB Report at 3. With regard to the second evaluation factor, safety elements,¹² the agency noted that, "at the time of the initial proposal, Coulson had 1 accident in the previous 5 years," and that, in 2023, Coulson had another accident in which it "experienced the loss of [an aircraft] during firefighting operations." AR, Tab 16, Award Recommendation Document at 11; see AR, Tab 5, Coulson Proposal at 14. Finally, with regard to the past performance factor,¹³ the agency noted that Coulson's C-130 aircraft "have missed significant availability due to ongoing maintenance issues," elaborating that "[o]ver the last two

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Satisfactory performance can be expected. The risk of unsuccessful performance is low.

AR, Tab 2, TORP at 5.

¹⁰ With regard to evaluation under this factor, the TORP directed the offerors to the underlying MATOC solicitation, which established two evaluation subfactors: "structural integrity (OEM [original equipment manufacturer] engineering support is preferred)"; and "maintenance." See AR, Tab 1, MATOC Solicitation at 190. Pursuant to these subfactors, the MATOC offerors had been required to provide detailed information regarding their structural integrity programs and their maintenance programs. AR, Tab 2, TORP at 3; AR, Tab 1, MATOC Solicitation at 184-85, 190.

¹¹ The agency noted that "Coulson's C-130s utilize an OEM (Lockheed Martin) provided program specifically designed for the firefighting role." AR, Tab 16, Award Recommendation Document at 11.

¹² Under this factor, the TORP established two evaluation subfactors: "company safety record including aircraft accidents" and "SMS [safety management system] program." AR, Tab 2, TORP at 3.

¹³ Under this factor, the TORP required offerors to "submit a report of aircraft availability covering the previous three calendar years for exclusive use aircraft with the USFS [United States Forest Service]," elaborating that the report "shall include all periods of unavailability." *Id.*

years alone they've been unavailable to work more than 6.6% of the time.”¹⁴ AR, Tab 16, Award Recommendation Document at 12. The agency states that “no other company under this contract has more than 2% [unavailability].”¹⁵ Contracting Officer’s Statement (COS) at 11.

On June 7, the agency issued task orders for the 12 line items, selecting each of the five offerors for at least one task order, as follows:

¹⁴ The underlying MATOC solicitation provided that a contract could be terminated for default on the basis of a 7 percent unavailability rate. AR, Tab 1, MATOC Solicitation at 68. Here, Coulson’s proposal stated (under the heading “Availability and Maintenance Performance”) that its “3-year avg [average]” for “Total Availability” of its “C-130 Fleet” was “93%.” AR, Tab 5, Coulson Proposal at 28.

¹⁵ Following submission of this protest, the agency acknowledged that its calculation of unavailability erroneously reflected consideration of the past two years, rather than the past three years as contemplated by the solicitation. Declaration of TEB Chair at 2-3; see AR, Tab 2, TORP at 3. Accordingly, based on historic data, the agency submitted a corrected evaluation showing Coulson’s company-wide unavailability rate to be 5.83 percent for the three-year period. Declaration of TEB Chair at 2-3. The agency also notes that the corrected evaluation still reflected an unavailability rate for Coulson that was substantially higher than that of any other offeror. *Id.*; Supp. COS at 2.

Line Item	Offeror	Aircraft	MAP	Payload	Technical Rating	Total Price	Cost/ Gallon
1	Coulson	B-737	220	4,000	Acceptable	\$70,256,536	\$12.35
2	10 Tanker	DC-10	220	9,400	Acceptable	\$113,306,063	\$12.51
3	Aero Air	MD-87	190	3,000	Acceptable	\$52,736,626	\$13.25
4	Aero Air	MD-87	190	3,000	Acceptable	\$52,736,626	\$13.25
5	Aero Air	MD-87	190	3,000	Acceptable	\$52,736,626	\$13.25
6	Neptune	Bae-146	190	3,000	Acceptable	\$46,270,436	\$12.09
7	Neptune	Bae-146	190	3,000	Acceptable	\$46,270,436	\$12.09
8	Neptune	Bae-146	190	3,000	Acceptable	\$46,270,436	\$12.09
9	Neptune	Bae-146	190	3,000	Acceptable	\$46,270,436	\$12.09
10	Neptune	Bae-146	120	3,000	Acceptable	\$31,604,985	\$14.33
11	Aero Flite	Q-400	190	2,640	Acceptable	\$51,123,464	\$15.04
12	Aero Flite	Q-400	190	2,640	Acceptable	\$51,123,464	\$15.04

AR, Tab 16, Award Recommendation Document at 15.

Of note, while Coulson received a task order for its B-737 aircraft, it did not receive a task order for its proposed C-130 aircraft. In summarizing the best-value determinations, the agency stated: “With little to differentiate the technical proposals, pricing ended up becoming the evaluation factor most responsible for determining which aircraft received awards.” *Id.* In this context, the agency noted that the evaluated cost per gallon that Coulson offered for its C-130 aircraft (\$13.95) was substantially higher than the cost per gallon offered by the awardees under line items 1 through 5 (including Coulson’s B-737), and the total price Coulson offered for the C-130 aircraft (\$66,270,950) was substantially higher than the total prices offered by the awardees under line items 6 through 12.¹⁶ *Id.* at 15-16.

¹⁶ As discussed in more detail below, in response to this protest, the agency acknowledged that its initial cost/price calculations contained an error with regard to the “fuel burn rate” for each aircraft (one of the elements incorporated into the cost/price calculations). Supp. COS at 4-7; see AR, Tab 2, TORP at 4. Accordingly, based on application of corrected data, drawn from the records regarding actual fuel burned, (continued...)

Following receipt of a debriefing, Coulson filed this protest, challenging various aspects of the agency's evaluation and source selection decisions.¹⁷

DISCUSSION

Coulson's protest is based on the agency's determination that Coulson's C-130 aircraft did not represent the best value to the agency for any of the line items. In this context, Coulson complains about the agency's evaluation of its own proposal; the agency's evaluation of the other offerors' proposals; and the agency's best-value determinations. As discussed below, none of Coulson's complaints provides a basis for sustaining its protest.¹⁸

Evaluation of Coulson's Proposal

First, Coulson complains that the agency failed to reasonably consider various positive "technical discriminators" for its proposed C-130 aircraft. Protest at 18-25. For example, Coulson refers to the agency's evaluation under the structural integrity and maintenance evaluation factor,¹⁹ complaining that its proposal "received no meaningful

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Coulson's price per gallon for the C-130 aircraft increased from \$13.95 to \$13.96 and its total price for the C-130 aircraft increased from \$66,270,950 to \$66,288,058. Supp. COS at 6-7. Similarly, there were corrections made to the cost/price calculations of other offerors. *Id.* However, as discussed below, none of the corrections changed the fact that the evaluated cost per gallon offered by Coulson for its C-130 aircraft was substantially higher than the cost per gallon offered by the awardees under line items 1 through 5; and, similarly, that the total price offered by Coulson for the C-130 was substantially higher than the total prices offered by the awardees under line items 6 through 12.

¹⁷ As the task orders at issue here are valued in excess of \$10 million, this protest is within our jurisdiction to hear protests of task orders placed under civilian agency IDIQ contracts. 41 U.S.C. § 4106(f)(1)(B).

¹⁸ Coulson's protest includes various allegations that are in addition to, or variations of, those specifically discussed below. We have considered all of Coulson's allegations--including those regarding the past performance evaluation of other aircraft; alleged errors in the agency's debriefing; alleged misvaluation regarding offerors' initial attack capabilities; evaluation on a company-wide versus aircraft-specific basis; evaluation of tank size; and allegedly undisclosed evaluation criteria--and find no basis to sustain its protest.

¹⁹ As noted above, under this factor, the solicitation identified two subfactors: structural integrity program; and maintenance program. AR, Tab 2, TORP at 2. As also noted above, Coulson's proposal was evaluated as exceptional under the structural integrity
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differentiating credit” for its highly-rated structural integrity program. *Id.* at 18-21. In this context, Coulson also complains that the agency improperly criticized Coulson for the C-130’s high level of “downtime,” and “fail[ed] to account for the unique maintenance profile of the C-130H as a military-derived aircraft,”²⁰ elaborating that the “[i]ncremental downtime attributable to the [C-130’s] more comprehensive Lockheed Martin OEM maintenance schedule should have been evaluated in context as part of Coulson’s structural integrity and flight-safety program.”²¹ *Id.* at 22. Coulson goes on to assert that the “approximately 93 percent availability rates for its C-130Hs actually compares exceptionally well against other government-operated C-130H aircraft” and that, “[r]elative to the universe of C-130 operators, Coulson’s uptime for such a complex . . . aircraft is excellent.”²² *Id.* at 22-23. Finally, Coulson asserts that the agency’s criticism of Coulson’s C-130 aircraft for its prior unavailability was improper because “no cure notice was issued.”²³ *Id.* at 23. In short, Coulson asserts that the higher unavailability rate of its C-130 aircraft--driven by its “more comprehensive . . . maintenance schedule”--was improperly considered in the agency’s evaluation of Coulson’s proposal. *Id.* at 22-23.

The agency first responds that its consideration of the C-130’s high unavailability rate was consistent with the solicitation’s stated evaluation factors. More specifically, the agency explains that offerors were given the “flexibility to utilize Maintenance days (1 for every 30 guaranteed days), which do not count towards [calculations of unavailability]”--

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subfactor, but acceptable under the maintenance subfactor. AR, Tab 15, TEB Report at 3.

²⁰ Throughout the record, both Coulson and the agency use the terms “C-130” and “C-130H” interchangeably.

²¹ Among other things, Coulson asserts that the agency’s consideration of its unavailability rate was precluded by the agency’s response to offeror questions. The record shows that, in response to questions, the agency stated that “[m]aintenance of an aircraft is not seen as a negative,” further explaining that “[m]aintenance performed on days off does not need to be provided [in the report regarding aircraft unavailability].” AR, Tab 4, TORP amend. 1 at 4. As addressed herein, the agency maintains that its consideration of Coulson’s proposed C-130 aircraft was consistent with its response to questions as the agency’s concern involved unavailability due to maintenance beyond allocated maintenance days.

²² More specifically, Coulson asserts that other C-130 aircraft “had uptimes of approximately 44 percent in 2023, 67 percent in 2024, and approximately 70 percent in 2025.” Protest at 22.

²³ Coulson’s complaints regarding the agency’s evaluation of the C-130’s unavailability combine aspects of the agency’s evaluation under both the structural integrity and maintenance factor and the past performance factor.

but such “flexibility” did not negate criticism of aircraft unavailability extending beyond the use of available maintenance days.²⁴ COS at 11. Next, the agency responds that Coulson’s “unique maintenance profile . . . as a military-derived aircraft” did not “negate its responsibility to be available to provide services during the performance period” and did not provide a basis for the agency to “discount how often their equipment is broken.” *Id.* Finally, in response to Coulson’s attempt to compare its C-130 aircraft to “other C-130s around [the] world,” the agency notes that other C-130 aircraft were not evaluated under this TORP and, accordingly, Coulson’s assertions in that regard do not provide a basis for protest. *Id.*

By way of another example, Coulson complains about the agency’s evaluation of its proposal under the second evaluation factor, safety elements. As noted above, under this factor, the solicitation established two subfactors: “company safety record including aircraft accidents” and “SMS [safety management system] program.” AR, Tab 2, TORP at 3. Without referencing the agency’s evaluation under the first subfactor, Coulson complains that a rating of acceptable under this factor was “unreasonable” because the agency’s evaluation under the second subfactor failed to recognize Coulson’s SMS program as a “meaningful discriminator”—and refers to an October 2025 “letter of appreciation” that Coulson received from the agency’s Aviation Safety Branch; this letter commends Coulson for, among other things, “continuous safety improvement.” Protest at 21; see Protest, exh. 4, Letter of Appreciation.

In response, the agency first points out that Coulson’s protest fails to mention the agency’s evaluation under the first subfactor—which properly included consideration of Coulson’s accident record. In this context, the agency further points out that, within five years before submitting its proposal for the underlying MATOC contract, “Coulson had a fatal C-130 crash that was accounted for during its initial MATOC evaluation,” and that this accident was followed by a 2023 accident in which Coulson “experienced the loss of [an aircraft] during firefighting operations.” COS at 9; see AR, Tab 5, Coulson Proposal at 14. With regard to the “letter of appreciation,” the agency notes that this was not submitted with, nor referenced in, Coulson’s proposal; nor was the author of that letter part of the TEB for this procurement. COS at 8. Accordingly, the agency maintains that it properly evaluated Coulson’s proposal under the safety elements evaluation factor.

By way of a third example, Coulson challenges the agency’s evaluation under the sixth evaluation factor, percentage of bases out of which an offeror’s proposed aircraft can operate when fully loaded.²⁵ Coulson acknowledges that the agency’s evaluation

²⁴ As noted above, the underlying MATOC solicitation provided that a contract could be terminated for default on the basis of a 7 percent unavailability rate. AR, Tab 1, MATOC Solicitation at 68.

²⁵ The precise TORP language for this factor was: “Percentage of Bases They can Operate out of With Full Contract Retardant Load and Contract Fuel.” AR, Tab 2, TORP at 3-4.

credited Coulson's proposed C-130 aircraft with being able to operate out of 100 percent of the bases, see AR, Tab 16, Award Recommendation Document at 12; however, Coulson complains that the agency improperly concluded that both Coulson's C-130 aircraft and 10 Tanker's DC-10 aircraft are able to operate out of 100 percent of the airtanker base network. In this regard, Coulson acknowledges that, unlike its C-130 aircraft, the DC-10 aircraft is designated as a "very large air tanker" or "VLAT"²⁶ and, as such, is prohibited from operating out of air bases that are not designated as "VLAT-capable." Protest at 25-26. Nonetheless, Coulson maintains that the agency was required to downgrade the proposed DC-10 for its inability to operate out of bases that are not designated as "VLAT-capable"; that is, Coulson asserts that the agency was not permitted to evaluate the DC-10's capability against only airbases that it is authorized by the government to use. *Id.*

The agency responds that, in evaluating proposals under this factor, the agency considered, and contemporaneously documented, the capability of each individual aircraft that was proposed; accordingly, its contemporaneous evaluation documentation expressly recognized that the DC-10 was not authorized to and, therefore, could not operate out of a portion of the airtanker bases--but was able to operate out of 100 percent of the bases designated as "VLAT-capable." COS at 15; see AR, Tab 16, Award Recommendation Document at 8. The agency further notes that the government "sets the standards for what types of aircraft can work from particular bases, such as single engine airtankers (SEATs), large airtankers (LATs), and very large airtankers (VLATs)" and "each base has a rating for which category of aircraft are allowed to work from there." COS at 16. In short, the agency maintains that, under the terms of the solicitation, the agency properly calculated the percentage of *authorized* airbases out of which each proposed aircraft could operate when fully loaded; the agency further maintains that the practical limitation of evaluating aircraft only against their authorized bases was reasonably encompassed within the solicitation's stated evaluation criteria. Supp. Memorandum of Law (MOL) at 12.

The evaluation of proposals in a task order competition, including the determination of the relative merits of competing proposals, is primarily a matter within the contracting agency's discretion, because the agency is responsible for defining its needs and the best method of accommodating them. *URS Fed. Servs., Inc.*, B-413333, Oct. 11, 2016, at 6. Our Office will review evaluation challenges to task order procurements to ensure that the competition was conducted in accordance with the solicitation and applicable procurement laws and regulations. *Id.* A protester's disagreement with the agency's judgment, without more, is not sufficient to establish that an agency acted unreasonably. *Id.* Moreover, as a general matter, when evaluating proposals in a task order competition, an agency may properly take into account specific, albeit not

²⁶ As noted in the tables above, the DC-10 has a payload that is more than double that of all other aircraft competing in this procurement. See AR, Tab 16, Award Recommendation Document at 15.

expressly identified, matters that are logically encompassed by the stated evaluation criteria. *M.A. Mortenson Co.*, B-413714, Dec. 9, 2016, at 5.

Here, based on our review of the record, and for the reasons argued by the agency, we reject all of Coulson's complaints regarding the agency's evaluation of Coulson's proposal. For example, we reject Coulson's complaints regarding the agency's evaluation under the first factor, structural integrity and maintenance, and its related complaints regarding the agency's consideration of its proposed aircraft's prior unavailability. First, the record is clear that the agency, in fact, gave Coulson's proposal positive credit for its structural integrity program; nonetheless, we reject Coulson's assertion that the agency was required to consider the "downtime" flowing from the C-130's "more comprehensive . . . maintenance schedule" as "part of" Coulson's structural integrity program. Similarly, we agree with the agency that the C-130's "profile . . . as a military-derived aircraft" did not absolve Coulson of its responsibility to make its aircraft available for firefighting activities. In this regard, it is irrelevant whether the agency issued a cure notice or other adverse finding to Coulson for its high historical unavailability rate under the MATOC; here, the terms of the solicitation clearly contemplated the agency's consideration of the relative unavailability of Coulson's proposed aircraft. Nor is Coulson's comparison of the availability of its C-130 to other similar aircraft, where those other aircraft were not proposed in this procurement, relevant in any way.

We similarly find no merit in Coulson's complaints regarding the agency's evaluation under the second factor, safety elements. First, the agency's consideration of Coulson's accident record was clearly consistent with the solicitation's stated evaluation criteria, and we find nothing unreasonable in the agency's consideration of that history in evaluating Coulson's proposal under this factor. Further we find no basis to question the agency's failure to consider Coulson's "letter of appreciation" where Coulson neither included nor referenced that letter in its proposal. See, e.g., *Patriot Def. Grp., LLC*, B-418720.3, Aug. 5, 2020, at 9 (explaining that contracting agencies are not generally responsible for evaluating information that is not included in a quotation or proposal).

Finally, we reject Coulson's assertion that the solicitation contemplated a negative evaluation with regard to a proposed aircraft's inability to operate out of air bases that the aircraft is prohibited from using. That is, we agree with the agency that the application of this evaluation factor to only airtanker bases out of which an aircraft was authorized to operate, as offerors were permitted to propose different aircraft, was logically encompassed within the stated evaluation factor. Accordingly, given the differing authorizations for the competing aircraft and the unstated, but logically subsumed evaluation criteria, we also find no basis to question this aspect of the agency's evaluation.

In summary, we have reviewed all of Coulson's various complaints regarding the agency's allegedly flawed evaluation of Coulson's proposal, and we reject them all; Coulson's protest complaints in this regard are denied.

Evaluation of Awardees' Proposals

Next, Coulson challenges the agency's evaluation of various awardees' proposals. As a representative example, Coulson asserts that Neptune's proposal should have been evaluated as unacceptable under the TORP's fifth evaluation factor, equipment.²⁷ In this context, Coulson asserts that, "[i]t appears . . . Neptune's Bae-146s do not routinely operate in actual firefighting missions at the same payload, speed, altitude, and drop parameters used to validate their grid-test approval [under the MATOC procurement]." Protest at 24. Accordingly, based on its "understand[ing]" of Neptune's alleged approach and its speculation regarding "the extent" to which Neptune is allegedly failing to meet the requirements, Coulson maintains that Neptune's TORP proposal "misrepresented" the capabilities of its equipment. *Id.* at 24, 27-28. In making this allegation, Coulson asserts that it "possesses Neptune drop data," *id.* at 28; yet, Coulson has not produced any such data. Notwithstanding its failure to provide support for its allegations, Coulson asserts that the agency was "required to investigate" the ongoing capabilities of Neptune's proposed equipment prior to issuing task orders to Neptune. *Id.*

In response, the agency first argues that Coulson's allegations regarding Neptune's ongoing performance are speculative and fail to meet the requirement that a protest present a sufficiently detailed factual or legal statement supporting its alleged basis for protest. Supp. MOL at 11. The agency further points out that, under the provisions of the MATOC solicitation, the agency was permitted--but not required--to conduct "conformity testing . . . at any time." *Id.*; see AR, Tab 1, MATOC Solicitation at 151. Moreover, the agency points out that the TORP did not require the agency to "revisit or revalidate" its prior conclusions. Supp. MOL at 11; see AR, Tab 2, TORP at 2-5. Finally, the contracting officer unambiguously states: "I have no reason to believe [Neptune's] aircraft do not conform [to the requirements evaluated under factor five, equipment]." Supp. COS at 3. Accordingly, the agency maintains that Coulson's allegations regarding the alleged unacceptability of Neptune's proposal fail to state a basis for protest and should be dismissed. We agree.

²⁷ With regard to this factor, the TORP referenced the MATOC solicitation's criteria regarding a "retardant delivery system" and "aircraft performance." AR, Tab 2, TORP at 3-4. The MATOC solicitation established various evaluation criteria, including approval by the Interagency Airtanker Board and compliance with certain performance standards. AR, Tab 1, MATOC Solicitation at 151-56, 190-91. As noted above, with regard to previously evaluated criteria, offerors were directed to "provide any updated technical information" or state that "all the technical information is contained in the base award proposal." AR, Tab 2, TORP at 2-3. Consistent with those directions, in evaluating Neptune's proposal under this factor, the agency noted that "[t]here was no additional material submitted for the TORP RFP that changed the [MATOC] rating." AR, Tab 15, TEB Report at 6.

Our Bid Protest Regulations provide that protests must include a detailed statement of the legal and factual grounds of protest, and that the grounds stated be legally sufficient. 4 C.F.R. §§ 21.1(c)(4) and (f). This requirement contemplates that protesters will provide, at a minimum, credible allegations that are supported by evidence and are sufficient, if uncontradicted, to establish the likelihood of the protester's claim of improper action. *Warfighter Focused Logistics, Inc.*, B-423546, B-423546.2, Aug. 5, 2025, at 4. Where a protester relies on bare assertions, without further supporting details or evidence, our Office will find that the protest ground amounts to no more than speculation and does not meet the standard contemplated by our regulations for a legally sufficient protest. See, e.g., 4 C.F.R. § 21.1(c)(4) (requiring a protest to set forth a detailed statement of the legal and factual grounds of protest, *including copies of relevant documents*) (emphasis added); *Chags Health Info. Tech., LLC*, B-420940.3 *et al.*, Dec. 14, 2022, at 5-6 (dismissing arguments that relied solely on the protester's speculation); *Davis Def. Grp., Inc.*, B-417470, July 11, 2019, at 3 n.2 (dismissing allegations that relied on information and belief).

Here, Coulson's speculative assertions regarding Neptune's alleged "misrepresentation" are insufficient to meet our Office's pleading standard. First, as noted above, protesters must provide credible allegations, *supported by evidence*, that are sufficient to establish the likelihood of the protester's claim of improper action. Here, Coulson has provided no evidence to support its allegations regarding Neptune's alleged "misrepresentation." Accordingly, Coulson's unsupported speculations do not constitute a sufficient basis for protest.

Further, Coulson's allegations rest on the proposition that the agency was required to "investigate" Neptune's ongoing capabilities prior to issuing a task order. As the agency points out, the provisions of the underlying MATOC solicitation permitted, but did not require, the agency to engage in "conformity testing" at any time; and the instant TORP also did not require the agency to reconsider its prior determinations. Indeed, our Office has explained that the protester--not the agency--has the burden of presenting sufficient evidence to establish a protest allegation. *GovernmentCIO, LLC*, B-418363 *et al.*, Mar. 10, 2020, at 11. Finally, the contracting officer has unambiguously stated that, in issuing task orders to Neptune here, he relied on the evaluation previously performed under the MATOC solicitation, and he had no reason to believe that Neptune's aircraft is no longer able to meet the stated requirements. Nothing in any of Coulson's various protest submissions meaningfully refute that representation.²⁸ Accordingly, Coulson's assertions regarding the acceptability of Neptune's proposal are dismissed, and we find no basis to further consider any of its allegations concerning the evaluation of other awardees' proposals.

²⁸ We further note that when an agency reasonably makes an award relying on a firm's representation that it will deliver a compliant product, whether the firm ultimately delivers end products in accordance with its representations as required by its contract is a matter of contract administration, which our Office will not review. 4 C.F.R. § 21.5(a); *Military Operational Sys.*, B-423929, Jan. 6, 2026, at 3.

Best-Value Determination

Finally, Coulson makes various allegations regarding the agency's best-value determinations. For example, Coulson complains that it was unreasonable for the agency to determine that the offerors' technical proposals were essentially equal. Protest at 16-18, 27-33. Accordingly, Coulson argues that the agency improperly relied on Coulson's higher cost per gallon for some of the line items (specifically, for line items 1 through 5) and total evaluated price for the other line items (specifically, line items 6 through 12) as the sole bases for determining that the C-130 aircraft did not offer the best value to the government under any of the TORP's line items.

In this context, Coulson also complains that the agency failed to adequately explain the amount of weight it afforded to the two cost/price evaluation subfactors. More specifically, Coulson asserts that, beyond identifying which subfactor was more important for the various best-value determinations, the agency was required to have documented a more detailed assessment of the relative weight it afforded to each subfactor. Finally, Coulson protests that, because the agency acknowledged an error in its calculation of the fuel burn rate, all of the agency's best-value tradeoff determinations must be rejected.²⁹ Comments and Supp. Protest at 22-24.

The agency first responds that, in fact, it properly considered the various strengths and weaknesses in each offeror's technical proposal and, on the basis of its documented consideration of such, properly concluded that the technical proposals were essentially equal. COS at 16. More specifically, the agency notes that Coulson's proposal had certain strengths, including its structural integrity program and its capability to operate out of 100 percent of the airtanker bases. *Id.* However, the agency further notes that Coulson's technical proposal also had various evaluated weaknesses, including its safety record and high unavailability rate. *Id.* The agency further maintains that it similarly identified various strengths and offsetting weaknesses in the competing offerors' proposals--leading to its documented determination that "[t]he strengths and weaknesses for each vendor . . . show that there aren't enough technical differences between the offerors to truly differentiate the technical aspects of the proposals." AR, Tab 16, Award Recommendation Document at 7. Accordingly, the agency maintains that it properly concluded that "[w]ith little to differentiate the technical proposals, pricing ended up becoming the evaluation factor most responsible for determining which aircraft received awards." *Id.* at 15.

²⁹ As noted above, in response to this protest, the agency acknowledged that its initial cost/price calculations contained an error with regard to the "fuel burn rate" for each aircraft. Supp. COS at 4-7; see AR, Tab 2, TORP at 4. When applying the corrected data, Coulson's price per gallon for the C-130 aircraft increased from \$13.95 to \$13.96 and its total price for the C-130 aircraft increased from \$66,270,950 to \$66,288,058. Supp. COS at 6-7. Similarly, there were limited corrections made to the cost/price calculations of other offerors. *Id.*

With regard to its consideration of the offerors' prices, the agency maintains that, consistent with the stated evaluation criteria, it primarily considered cost per gallon with regard to each of its best-value determinations under line items 1 through 5 and, similarly, it primarily considered total price with regard to each of the best-value determinations under line items 6 through 12. COS at 16-22. In this regard, the agency maintains that it was not required to make, or document, more precise calculations regarding the extent to which differences under the more important subfactor could be offset by differences under the less important subfactor. *Id.*; Supp. COS at 7.

Finally, with regard to its acknowledged calculation error, the agency maintains that its corrected calculations, based on the actual data regarding the fuel burned by the various aircraft, established that Coulson was not competitively prejudiced by the agency's initial calculations. Supp. COS at 4-7. More specifically, the agency points out that none of the changes had a material impact on the source selection decisions. *Id.* That is, under the corrected calculations, Coulson's proposed cost per gallon for the C-130 aircraft was still substantially higher than that of the offerors receiving award under line items 1 through 5, and, similarly, its total price was substantially higher than offerors receiving award under line items 6 through 10. *Id.* Accordingly, the agency maintains that the error does not provide a basis to sustain the protest. We agree.

In conducting best-value procurements subject to FAR subpart 16.5, agencies have broad discretion to balance price and non-price factors, and their judgments will be upheld absent a demonstration that they are irrational or inconsistent with the terms of the solicitation. See, e.g., *Booz Allen Hamilton, Inc.*, B-420116.6, B-420116.7, Aug 22, 2022, at 11-12. In this regard, a tradeoff analysis is required only when proposals differ in technical merit; when the agency reasonably determines that proposals are essentially technically equal, price may properly become the determining factor. *Innovative Techs. Corp.*, B-401689 *et al.*, Nov. 9, 2009, at 14. Further, FAR subpart 16.5 does not require extensive documentation of the agency's reasoning; rather, the record need only be sufficient to establish that the agency understood the relative merits and costs of the competing proposals. See *HP Enter. Servs., LLC*, B-413888.2 *et al.*, June 21, 2017, at 9. Finally, competitive prejudice is an essential element of any viable protest; where a protester fails to demonstrate that, but for the agency's actions, it would have had a substantial chance of receiving the award, there is no basis for finding prejudice, and our Office will not sustain the protest, even if deficiencies in the procurement are found. *CACI, Inc.--Fed.*, B-420729.2, Mar. 1, 2023, at 14-15.

Here, based on our review of the record, we find no basis to question the agency's determination that the offerors' technical proposals were essentially equal. Specifically, based on the agency's consideration of various aspects of Coulson's proposal, including its safety record and high unavailability rate, the agency reasonably and properly assessed an overall technical rating of acceptable to Coulson's proposal. Further, it is clear the agency looked behind the adjectival rating in its evaluation, and Coulson has

not meaningfully challenged the agency's determination that the competing offerors' technical proposals similarly reflected both strengths and offsetting weaknesses.

Finally, while the agency acknowledged another minor error in its calculation of unavailability (which, as noted above, reduced Coulson's company-wide unavailability rate from 6.6 percent to 5.83 percent), the agency also noted that the corrected evaluation continued to reflect an unavailability rate for Coulson that was substantially higher than that of any other offeror. Accordingly, on the record here, we do not view the agency's slightly higher initial assessment of unavailability as a sufficient basis to question the reasonableness of the agency's determination that the offerors' technical proposals were essentially equal. Declaration of TEB Chair at 2-3; see AR, Tab 2, TORP at 3. In short, based on its assessment of technical equality, the agency reasonably relied on the offerors' proposed costs/prices as the bases for its source selection determinations.

With regard to evaluation of cost/price, the solicitation clearly provided that cost per gallon would be the most important cost/price consideration with regard to line items 1 through 5, and that total price would be most important with regard to line items 6 through 12. Based on our review of the record, we do not question the agency's price evaluation, as corrected; that is, we view the agency's price evaluation as constituting a reasonably implemented and adequately documented application of the solicitation's stated factors. In short, the record establishes that, consistent with the terms of the solicitation, the agency gave greater weight to cost per gallon in selecting awardees for line items 1 through 5; and greater weight to total price in selecting awardees for line items 6 through 12. Further, in this FAR subpart 16.5 procurement, we reject the protester's assertion that the agency was required to either identify or document any particular formula in its consideration of both subfactors.

With regard to the corrected cost/price calculations, we note that the corrections were based on historic data regarding the actual fuel burned by the various aircraft and therefore, reflect mathematical calculations of objective data that the protester has provided no meaningful basis to dispute. Accordingly, on the record here, we decline to view those calculations in the same manner as we do *post hoc* subjective judgments or otherwise-flawed mathematical calculations. Cf. *Boeing Sikorsky Aircraft Support*, B-277263.2, B-277263.3, Sept. 29, 1997, at 14-15; *Conti Fed. Servs., LLC*, B-422162 *et al*, Feb. 1, 2024, at 5-11. That is, on the basis of the facts presented here, we view the agency's post-protest calculations as constituting a valid element of its source selection process.

Finally, because Coulson's proposal was considered essentially technically equal and higher in cost or price as appropriate for the line items, in order to establish a meaningful possibility of competitive prejudice, Coulson must demonstrate that the correction of the agency's initial calculations would present a reasonable possibility that its proposal would have been selected over the others. Here, our review of the corrected calculations support the agency's determination that Coulson's proposed cost per gallon for its C-130 aircraft was substantially higher than the cost per gallon offered

by the awardees under line items 1 through 5 and, similarly, that Coulson's proposed total price for its C-130 aircraft was substantially higher than the total prices offered by the awardees under line items 6 through 12. On this record, Coulson has not shown that it was prejudiced by the agency's initial, erroneous calculations. Accordingly, Coulson's challenges to the agency's best-value determinations are denied.

The protest is denied in part and dismissed in part.

Edda Emmanuelli Perez
General Counsel