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

General Government Division

B-282477

December 22, 1999

The Honorable James P. Moran
House of Representatives

Subject: Subcontractor Complaints Concerning the D.C. Union Station
Renovation Project

Dear Mr. Moran:

This letter responds to your July 9, 1998, request for information on certain issues raised by one of your constituents, Park Woodworking, Inc. (Park), a minority subcontractor, for work done on the Union Station Redevelopment Project in the late 1980s. Park alleged, in material enclosed in your letter, that federal officials were involved in a concerted effort to delay final payment and extract an unfair settlement from Park and other subcontractors, thereby causing the financial ruin of four minority firms. In discussions with your staff, we agreed to focus our audit efforts on the following three key questions related to Park's complaints.

- What is the extent of the government's liability, if any, for any costs incurred for which Park was not compensated?
- To what extent was Park not compensated for the work it did?
- What actions did the Secretary of Transportation and the (DOT) Inspector General (IG) take in response to complaints received from Park?

As agreed with your office, we did not look into the alleged misconduct or improper actions by federal officials relating to the work done by the minority subcontractors.

Results

On the Union Station (Station) project, the contractual relationship at issue was between Park, the subcontractor, and the general contractor. Since Park, as a subcontractor, had no contractual relationship with the government on its Station subcontracts, the government has no financial liability for any claims arising under these subcontracts. Furthermore, in November 1991, Park executed a settlement agreement, with the advice of counsel, with the general contractor and the Union Station Redevelopment Corporation (USRC), a not-for-profit District of Columbia corporation. The agreement provided that, in return for a payment of \$235,000, Park would release USRC and the general contractor from all existing and future

claims and liability related to Park's performance on the Station renovation. Thus, upon payment of the \$235,000 (\$200,000 from USRC and \$35,000 from the general contractor) agreed to in the settlement, USRC was relieved of all existing and future financial liability for any claims by Park relating to work performed on the project.

Park's records indicate that it had submitted payment requests totaling \$1,480,370 and had received payments totaling \$774,142, leaving an unpaid balance of \$706,229. The \$235,000 Park received through the settlement agreement reduced the unpaid balance to \$471,229. However, because Park signed the settlement agreement, releasing USRC and the general contractor from all existing and future claims and liability and accepted the final payment as provided for in the settlement agreement, we did not do any further analysis to determine whether Park was fully compensated for the work it claimed to have done on the Station project.

Park submitted numerous complaints to DOT officials, including the IG. These complaints focused on allegations of abusive treatment on its subcontracts, the general contractor's failure to address Park's claim for \$490,000 for uncompensated work, and the way DOT enforced its minority business subcontracting policies. The DOT officials who responded to these allegations concluded that the evidence presented demonstrated that the complaints represented a series of contract disputes between Park and the general contractor. Further, the IG, after consideration of Park's allegations, concluded that the Federal Railroad Administration (FRA), a component of DOT, was in substantial compliance with appropriate laws and regulations and that Park's complaints were without merit.

Scope and Methodology

To determine the federal government's liability, if any, for work claimed by Park on its payment requests, we reviewed contractual and other documents relating to Park's two subcontracts for work on the Station renovation. We did not determine whether the government had any contractual liability with Park under any additional contracts.

To determine the extent to which Park had not been compensated for work claimed on its payment requests, we reviewed Park's records showing payments requested and payments received from the general contractor. Because the relevant events on the project occurred in the late 1980s, we relied primarily on existing records held by DOT/FRA and Park rather than oral statements of federal and Park officials. Further, we did not attempt to recreate the job-site conditions because of the elapsed time since such conditions existed, but relied on the documentation prepared at the time job-site conditions were in existence as the best evidence available to us. We also did not contact the general contractor on the project or attempt to obtain general contractor records relating to the payments made by the general contractor to Park. These limitations on the scope of our work are reasonable, in our opinion, because Park agreed to a financial settlement covering all claims resulting from its work on the Station project. Consequently, we did not attempt to determine further specifics as to whether Park was fully compensated for all the work it claimed to have done under the Station subcontracts.

To determine what actions had been taken on Park's complaints, we interviewed DOT and FRA officials associated with the project during Park's subcontract and obtained pertinent records from FRA files in Washington, D.C. Our work was delayed by FRA's inability, due to an office move, to locate, retrieve, and provide relevant records. We also met with the president of Park to discuss the issues and review supporting documents. In the process, we discussed Park's experience of working on the Station project, the records the firm had assembled both during the project and through Freedom of Information Act requests, and its president's perception of the events that occurred relative to the project that led to the disputes over payment for work claimed. Finally, we reviewed, in detail, numerous documents Park made available to us.

We did our work in Washington, D.C., and Park's office in Lorton, VA, between September 1998 and October 1999 in accordance with generally accepted government auditing standards. We requested comments on a draft of this letter from the Department of Transportation, the Federal Railroad Administration, and Park Woodworking, Inc.

Background

Built in 1907 as the "Monumental Gateway to the Nation's Capitol," Union Station functioned as a rail passenger terminal until 1968, when Congress designated it as a National Visitor Center. The Department of the Interior opened the visitor center in 1976, but the most prominent feature of the visitor center, the audiovisual presentation of Washington, D.C., sights, was closed in 1978, when appropriations for visitor center operations were curtailed. At about this time, congressional efforts were also under way to (1) return the Station to use as a train station, (2) finish the visitor center parking garage, and (3) transfer management responsibility for the Station to the Secretary of Transportation. By 1980, however, the Station's physical deterioration caused Congress to authorize funds to make emergency structural repairs, including adding a new roof. The roof repair work was barely under way when a heavy rainstorm caused severe leaking. The heavy rains dislodged chunks of plaster from the ceiling and created puddles of water on the Station floor. For safety reasons, the building was closed to the public on February 23, 1981.

The Union Station Redevelopment Act of 1981 (Redevelopment Act)¹ assigned responsibility to the Secretary of Transportation for rehabilitating and redeveloping the Station, primarily as a multiple-use transportation terminal and, secondarily, as a commercial complex. The Redevelopment Act was the fifth statute in 13 years devoted to the Station. The Redevelopment Act established the following four goals:

- preservation of the exterior façade and other historically and architecturally significant features of the Station;
- restoration and operation of a portion of the historic Station as a rail passenger station;
- commercial development of the Station that would, to the extent possible, financially support the continued operation and maintenance of the Station; and

¹ Public Law 97-125, 95 Stat.1667 (1981) (40 U.S.C. §§ 801 note, 802, 811 to 819; 45 § 582 note).

- withdrawal by the federal government from any active role in the operation and management of the Station as soon as practical, and at the least possible federal expense consistent with the goals noted above.

Project History

The Secretary of Transportation delegated responsibility to FRA for overseeing the work on the restoration project. USRC was established as a not-for-profit District of Columbia corporation to undertake major structural and mechanical improvements and to restore and improve all public spaces within the Station. The Secretary of Transportation served as the chairperson of the five-member USRC Board of Directors; the FRA Administrator was a member of the Board.

To provide day-to-day management of the project, FRA entered into the Union Station Redevelopment Cooperative Agreement, dated November 14, 1983, with USRC. The principal parties to the agreement were the Secretary of Transportation, acting through FRA; the National Railroad Passenger Corporation (Amtrak); and USRC.

The Redevelopment Act required the Secretary of Transportation to do an engineering survey of all the existing Station structures to (1) determine those actions necessary or desirable to preserve the long-term structural integrity and provide functional utility systems; (2) determine, in cooperation with Amtrak, those actions necessary or desirable to restore rail passenger handling functions; and (3) prepare detailed estimates of the costs of such rehabilitation and improvement. The importance attached to this engineering survey is reflected in remarks of the Secretary that “These studies had better be hard-nosed, the answers had better hold up, and the engineering survey had better be encyclopedic.” Further, the legislative history² accompanying the Redevelopment Act indicates that it was the intent of Congress that “Congress should not be called on to enact further Union Station authorizing legislation. It is crucial to the redevelopment plan embodied in the bill that DOT’s funding commitment be credible.”

The project funding provision in the cooperative agreement authorized Amtrak to provide USRC up to \$70 million to proceed with renovation of the Station. However, in June 1985, prior to the August 1986 award of the contract for general construction services, the project’s construction manager estimated the Station renovation cost would be between \$72.8 million and \$76.8 million.

Project Design/Construction Contracts

To design and accomplish the renovation of the Station, USRC initially engaged the services of an architectural firm, a construction management joint venture firm, and a developer to design and manage the project’s commercial space. Subsequently, the developer, Union Station Ventures (USV), selected an architectural firm to design the commercial space. On

² S.Rep. No. 97-269, page 13.

August 13, 1986, USRC executed a contract with a general contractor for the construction work to renovate the Station; and on October 19, 1987, the general contractor executed a contract with USV to do the work in the Station's commercial space. The general contractor entered into a number of subcontracts, including two with Park, for portions of the work. As a subcontractor, Park had no contractual relationship with USV, USRC, or FRA.

Park participated in the subcontracting process by submitting a bid to the general contractor for project millwork, basically finished woodwork. On October 1, 1986, Park signed a \$304,360 subcontract to supply and install finished carpentry and millwork, wood doors, and custom hollow metal; restore casework; and remove and reinstall historic hardware and install new hardware for the renovation. On November 1, 1987, Park signed another subcontract for \$202,000 to supply and install rough carpentry, finish carpentry, and millwork for the commercial space. The Union Station grand opening was held on September 28, 1988.

Starting in mid-1988, disputes arose between USRC, the general contractor, and various subcontractors, including Park. In May 1991, the general contractor filed a demand for arbitration on behalf of Park and itself seeking to recover \$1,369,725, plus interest and attorneys' fees, from USRC due to alleged delays, disruptions, accelerations, and other factors involving the two Park subcontracts.

By late 1991, all subcontractor disputes, except Park's claim, had been resolved. On November 14 and 15, 1991, a mediation session regarding Park's dispute was held. Subsequently, on November 22 and 25, 1991, the parties to the mediation—Park, the general contractor, and USRC—executed a settlement agreement. This agreement provided that in return for a payment of \$235,000 (\$200,000 from USRC and \$35,000 from the general contractor), Park would release USRC and the general contractor from all existing and future claims and liability for work done on the Station renovation.

Government Has No Current or Future Financial Liability to Park on These Contracts

On the Station project, the contractual relationship was between Park, the subcontractor, and the general contractor. Since Park, as a subcontractor, had no contractual relationship with the government on its Station subcontracts, the government has no financial liability for any claims arising under these subcontracts. Furthermore, under the terms of the November 1991 settlement agreement executed by officials of Park, USRC, and the general contractor, Park agreed to accept payment of \$235,000 in full settlement of all existing and future claims and liability relating to its work on the Station renovation. This agreement resulted from a November 14 and 15, 1991, mediation of the claims and disputes arising from the work done by Park on the project. The parties—Park, USRC, and the general contractor—executed the agreement on November 22 and 25, 1991. On November 26, 1991, Park received a final payment of \$235,000 and released USRC and the general contractor from all existing and future claims and liability pertaining to its subcontracts.

The November 1991 mediation resulted from claims filed against USRC by the general contractor on behalf of Park and itself, and by USRC against the general contractor. On May

3, 1991, the general contractor had filed a demand for arbitration on behalf of Park and itself seeking to recover \$1,369,725, plus interest and attorneys' fees, from USRC due to alleged delays, disruptions, accelerations, and other factors on the renovation and commercial portions of the Station project. USRC, however, had filed a counterclaim seeking to recover about \$10,000 from the general contractor due to increased costs allegedly associated with certain missing and incomplete doors.

The November 1991 settlement agreement reflects the stated intention of the parties to resolve all claims and disputes with regard to Park's subcontracts with the general contractor for work on the Station project. Specifically, the agreement states that the parties

" . . . desire to settle all disputes, differences, claims, counterclaims, demands, counterdemands, controversies, duties, obligations, and rights among them in regards to the contracts between USRC and the general contractor and the subcontracts between the general contractor and Park relating to Subcontract I, Subcontract II, the Phase 2 Contract and the Phase 5 Contract on the terms and conditions set forth in this Agreement."

The settlement agreement also releases both USRC and the general contractor from all existing and future claims and liability, as follows:

"Releases of USRC by Park. Park releases and forever discharges and covenants not to sue USRC, its partners, officers, [language then contains a list of parties] for all causes of action, suits, damages, claims, counterclaims, demands, counterdemands, actions, covenants, controversies, debts, duties, rights, liabilities and obligations of any nature whatsoever, whether presently known or unknown, arising from all matters or actions, in regard to the Subcontract I, Subcontract II, the Phase 2 Contract and/or the Phase 5 Contract."³

Park officials told us that improper financial pressure was exerted on them to execute the settlement agreement. Nevertheless, the fact remains that Park voluntarily signed the agreement with the advice of counsel. The provisions in paragraph 21 of the agreement states that the parties to the agreement

" . . . through their respective agents, declare that they are represented by counsel; that they fully understand all the terms and conditions of the Agreement; that they possess the right and exclusive authority to execute this Agreement; that they are competent to execute this Agreement; and that they voluntarily execute this Agreement."

Therefore, because Park voluntarily entered into the agreement, it is bound by the terms and conditions of the settlement agreement whereby it agreed to relinquish all existing and future claims and liability against USRC and the general contractor in return for a payment of \$235,000.

Uncompensated Payment Requests

The November 1991 settlement agreement was the final financial disposition related to Park's work on the Station renovation. Using Park's records, we determined the extent to which Park had not received reimbursement for payments requested.

³ Identical language is included in the settlement agreement releasing the general contractor by Park.

We reviewed Park’s records of invoices submitted for payment and reimbursements received. Park officials told us that the difference between the amounts billed and the payments received represented payment for work for which Park had not been reimbursed. They agreed that the unreimbursed amount should be reduced by the \$235,000 Park received under the settlement agreement.

We compared the periodic subcontract payment requisitions Park submitted to the general contractor to the payments Park’s records indicated it received. Table 1 shows that, including the settlement agreement payment, Park had been reimbursed about \$1,009,141 of the approximately \$1,480,370 requested for work done on the renovation and commercial space at the Station. Thus, about \$471,229 of the requested compensation remained unreimbursed after Park received the claim settlement payment.

Description	Requests for payment	Payments received	Uncompensated amount
Restoration	\$958,356	\$404,975	\$553,381
Commercial space work	522,014	369,166	152,848
Claim settlement		235,000	-235,000
Total	\$1,480,370	\$1,009,141	\$471,229

Source: Park Woodworking, Inc.

We did not attempt to determine how much Park may have been entitled to receive for each payment request Park submitted because its records did not provide a rationale or explanation for the differences between the amounts reflected on Park’s initial requests and the amounts approved by the general contractor. As shown in enclosures I and II, the general contractor did not always reimburse at 100 percent of the requested amount. Further, we did not believe that we could arrive at an amount due Park relative to each payment request given that more than 10 years have elapsed since the work was undertaken, our belief that we could not verify the job-site conditions that existed at the time the work was done, and our belief that we could not determine with sufficient reliability whether the amounts paid to Park by the general contractor were appropriate on the basis of work done by Park. Furthermore, such an analysis of the payment history was unnecessary, in our opinion, since Park had entered into the November 1991 settlement agreement and had accepted the accompanying payment of \$235,000, thereby releasing USRC and the general contractor from all existing and future claims and liability relating to the project.

DOT Responses to Subcontractor’s Complaints

The problems surrounding Park’s contractual situation on the Station project are documented in three official complaints filed with the Secretary of Transportation. In addition, Park forwarded several pieces of correspondence to DOT officials, including the Office of the IG, outlining Park’s alleged contracting problems.

First Complaint

On July 26, 1989, Park filed a formal complaint with the Secretary of Transportation against USRC and the general contractor. In the complaint, Park asked the Secretary to (1)

investigate abusive treatment against it by USRC and the general contractor and (2) monitor and investigate USRC's and the general contractor's failure to address its claim for \$490,000. The complaint characterized the basis of the allegations as abusive and discriminatory actions that Park believed an investigation would demonstrate violated established policies and procedures to support and foster the participation of minority-owned firms in DOT financially assisted projects.

In its complaint, Park stated its opinion that DOT's minority business policies were not intended to create a situation where large well-financed firms could take economic advantage of smaller minority companies with limited financial resources. Park alleged that this was in fact exactly what happened on the project and that negotiations constituted unilateral offers that Park was forced to accept or be "starved out."

In a letter dated August 15, 1989, the FRA Administrator concluded that Park's complaint detailed a fairly commonplace series of construction contract disputes among parties to a complex job. The Administrator stated that Park's

"proper remedy is the construction claim process working through the prime contractor to USRC or USV, as the case may be. I am informed that the prime contractor has included your claims among those it is presenting to USRC and that USRC and the prime contractor are addressing those claims and USRC's counterclaims in an orderly manner."

Further, the Administrator noted that Park neither submitted evidence nor claimed that it "was treated differently than other subcontractors or that discriminatory animus was involved. Without evidence of that sort, you have no case under our minority business program."

Second Complaint

On October 12, 1989, Park filed another formal complaint with the Secretary. Again, Park detailed its allegations, which included economic coercion, predatory business practices used by the general contractor, and slow payment by USRC. In addition, the July 26, 1989, complaint was incorporated into this complaint.

In a December 6, 1989, letter, the Secretary notified Park that its complaint would be promptly investigated and that Park would be informed of the results in writing. The letter also noted that the particulars included in the package submitted with the complaints substantially elaborated on the information previously provided that was the basis for the FRA Administrator's August 15, 1989, response. Specifically, the December 6 letter noted that "The additional materials which you have now presented raise serious allegations, and your specific documentation provides a basis for further investigation that was not available before."

However, the December 6, 1989, letter also cautioned that if the investigation disclosed violations of the rules pertaining to participation by minority-owned firms in DOT financially assisted projects, such violations could only result in sanctions against the general contractor and not direct enforcement of Park's specific claims for damages against the general

contractor. Further, the letter advised Park that its claims could only be enforced against the general contractor in an action brought by Park under the terms of its contract with the general contractor.

In its report dated September 14, 1990, FRA outlined the results of its investigation of Park's complaint without directly discussing each of Park's individual complaints. FRA concluded that the allegations by Park concerning economic coercion, predatory business practices, and slow payment represented a series of contractual disputes between Park and the general contractor. Specifically, FRA's report stated:

"No compelling evidence has been presented to demonstrate that the complaint by Park represents anything other than a series of contract disputes between Park and the prime contractor. Park's complaint alleged economic duress by the prime contractor, but did not make a case for discrimination on any of the bases contained in the regulation. The investigation did not establish any evidence of conduct by the prime contractor against Park or any of the other minority subcontractors based on any discriminatory grounds prohibited by the regulations."

Further, FRA's report concluded that the conciliation and enforcement procedures of minority business regulations were not appropriate and recommended that the parties engage in informal sessions to resolve their differences short of formal disputes resolution.

Third Complaint

On September 24, 1990, Park lodged what it termed "the strongest possible protest" with the Secretary of Transportation concerning the quality and thoroughness of the investigation that produced the September 14, 1990, report. Park, while stating that it had supplied FRA with irrefutable evidence supporting its complaint, alleged that FRA, instead of conducting an "intense, professional investigation and report proceeded with a series of half-hearted interviews and a compilation of hearsay with little or no substantiation of facts or testimony." Further, Park noted that the investigating official interviewed Park employees without the use of a tape recorder or stenographer. Yet, the question and answer section of the investigation report quoted each individual's personal reply. This resulted in allegations by Park employees that they were misquoted and/or their actual testimony was misrepresented.

In a letter dated October 26, 1990, the Chief of Staff, Office of the Secretary of Transportation, informed Park that, after careful review of the allegations, no basis for intervention by the Secretary could be found because the complaint had been appropriately handled at all levels of DOT.

Inspector General Responses

On several occasions, Park requested audits of various issues by the DOT IG. For example, the various issues raised included audits of (1) the implementation of the minority business program by FRA, (2) Park's claims of delays in settlement of its claims by USRC, (3) the apparent relationship between USRC and FRA that presented an appearance of a conflict with FRA's duty to oversee the minority business program, and (4) FRA's inability to conduct a quality and impartial investigation into Park's minority business complaints.

The IG responded to Park's complaints after considering the documentation supporting the allegations as well as additional information provided by Park during hotline complaints. In a letter dated June 1992, the IG advised Park that its previous review of FRA's minority business participation program, in response to Park's May 15, 1990, letter, found FRA to be in substantial compliance with appropriate laws and regulations relating to minority business participation in DOT programs. Further, in correspondence dated September 7, 1993, the IG noted that "your complaints have received an inordinate amount of attention over the last four years and have been handled appropriately at all levels within the Department." In the same correspondence, after listing all of the DOT offices involved in review of Park's complaints, the IG wrote ". . . and this office have all reviewed your complaints and allegations and advised that they are without merit."

Agency Comments and Our Evaluation

On October 27, 1999, we provided a draft of this letter to the Secretary of Transportation; the Administrator, Federal Railroad Administration; and the President, Park Woodworking, Inc.

On November 5, 1999, the Administrator, Federal Railroad Administration, provided oral comments for DOT and FRA. The Administrator concurred with our report.

On December 9, 1999, the President, Park Woodworking, Inc., provided written comments in which he expressed concern because our investigation did not include (1) his allegations of misconduct and improper actions by certain federal officials in an effort to delay settlement of his claim for work performed on the Station, (2) his allegation that his signature on the settlement agreement was coerced, and (3) his allegation that federal officials did not comply with agency minority business regulations.

Our letter discusses the specific issues that we agreed with you to address. The matters raised in Park's comments involving the alleged role of federal officials in an effort to delay settlement of Park's claims and their alleged noncompliance with agency minority business regulations were not among the specific issues we agreed to address. Regarding the circumstances in which Park's president executed the settlement agreement, we note again that the text of the agreement states that it was executed voluntarily, with advice of counsel, and that Park agreed to release the parties to the dispute from any current or future liability. Although the president of Park claims that his signature was coerced in that he either had to sign the agreement or face bankruptcy, his comments do not dispute that he was represented by counsel, that he executed the agreement, and that he subsequently accepted the payment specified therein. Under these circumstances, there is no basis for us to question the validity of the settlement agreement. Because Park's written comments focused on issues outside the scope of our review, we have not included them as part of this report.

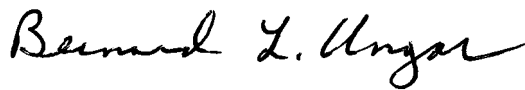
We are aware of Park's position regarding the negative financial impact on its operations resulting from alleged improper actions of certain federal officials and mistreatment of minority contractors on the Station project, and appreciate its discontent. However, on the basis of our discussions with Park and federal officials and a review of documents obtained from them during the course of our work, we do not believe that it would be possible for us, or anyone else, to reconstruct events that occurred in the late 1980s and early 1990s with

sufficient confidence to evaluate the veracity of the allegations raised by Park. Further, as noted above, the settlement agreement signed by Park compensated Park for its claim and released the parties from any current or future liability.

We are sending copies of this letter to Senator Charles E. Robb; Representative Eva Clayton; the Honorable Rodney E. Slater, Secretary of the Department of Transportation; Ms. Jolene M. Molitoris, FRA Administrator; Park Woodworking, Inc; and others upon request.

If you have any questions, please call me or Ronald King on (202) 512-8387. The key contributor to this assignment was Thomas Johnson.

Sincerely yours,

A handwritten signature in black ink that reads "Bernard L. Ungar". The signature is written in a cursive style with a large, prominent initial "B".

Bernard L. Ungar
Director, Government Business
Operations Issues

Enclosures - 2

Restoration Payment Requests and Payments Received

Number	Date	Amount requested	Date approved	Amount paid	Date paid
1	2/25/87	\$13,500.00	3/13/87	\$10,366.06	3/27/87
2	3/25/87	27,000.00	4/10/87	0.00	
3	4/25/87	15,300.00	5/10/87	11,253.92	6/2/87
4	7/24/87	32,453.55	8/17/87	8,961.08	8/31/87
5	8/27/87	62,354.34	9/21/87	62,354.34	10/5/87
6	9/24/87	42,831.90	10/20/87	12,898.66	11/3/87
7	10/23/87	3,512.16	11/13/87	3,512.16	11/30/87
8	11/25/87	51,944.04	12/18/87	13,370.30	1/4/88
9	12/24/87	40,388.94	1/22/88	23,087.94	2/5/88
10	1/25/88	22,423.54	reject		
10	1/25/88	5,772.60			
				24,867.00	3/10/88
11	2/25/88	82,482.39	3/15/88	32,086.89	3/21/88
12	3/24/88	38,947.36	4/18/88	17,922.15	5/6/88
13	4/22/88	47,871.57	6/9/88	30,154.05	6/13/88
				9,000.00	6/17/88
14	5/24/88	28,328.40	6/22/88	20,066.40	7/7/88
15	6/24/88	11,605.50	7/19/88	3,325.50	8/4/88
16	7/26/88	41,441.40	8/17/88	26,727.30	8/19/88
17	8/23/88	13,077.00	11/3/88		
	9/30/88	19,623.60	No Decision		
		311,573.36	Direct Labor	18,000.00	10/11/88
			Liquidity Agreement	28,000.00	10/28/88
	10/28/88	11,126.57	Direct Labor	11,126.57	10/28/88
	11/4/88	5,858.39	Direct Labor	5,858.39	11/4/88
	11/9/88	10,073.54	Direct Labor	6,755.14	11/10/88
	11/18/88	18,865.93	Direct Labor	18,865.93	11/18/88
	11/29/88	6,415.62	Direct Labor	6,415.62	11/30/88
Total		\$958,356.08		\$404,975.40	

Source: Park Woodworking, Inc.

Commercial Space Work Payment Requests and Payments Received

Number	Date	Amount requested	Date approved	Amount approved	Amount paid	Date paid
1		\$9,090.00			\$9,090.00	4/13/88
2	3/24/88	16,030.80	4/20/88	12,394.80	12,394.80	4/29/88
3	4/22/88	36,110.88	5/4/88	34,552.80	34,552.80	5/27/88
					5,591.00	6/13/88
4	5/24/88	8,474.76	6/17/88	8,474.76	8,474.76	6/28/88
5	6/24/88	25,200.00	7/20/88	25,200.00	25,200.00	7/29/88
6	7/22/88	54,281.79	8/15/88	48,688.74	48,688.74	8/25/88
7	8/23/88	65,023.92	9/21/88	51,824.70	7,181.60	8/30/88
		6,267.88		Direct Labor	24,490.24	9/7/88
				Direct Labor	21,394.00	9/9/88
				Direct Labor	6,720.84	9/15/88
				Direct Labor	18,505.00	9/19/88
				Direct Labor	23,046.22	9/23/88
					39.62	9/23/88
					1,181.00	9/23/88
8	9/25/88	40,527.00	10/28/88	35,904.00		
		261,007.03		Direct Labor	23,262.20	9/29/88
				Direct Labor	8,259.35	9/29/88
				Direct Labor	7,944.87	9/29/88
				Direct Labor	10,434.28	9/29/88
				Direct Labor	4,428.87	12/2/88
				Direct Labor	7,114.81	12/8/88
				Direct Labor	7,581.99	12/16/88
				Direct Labor	4,961.26	12/27/88
				Direct Labor	3,830.00	1/4/89
				Direct Labor	1,571.44	1/31/89
				Direct Labor	3,000.00	2/22/89
				Direct Labor	5,003.69	3/14/89
				Direct Labor	2,882.55	4/10/89
				Direct Labor	5,734.47	4/30/89
				Settlement Payment	26,606.00	7/16/89
		\$522,014.06			\$369,166.40	

Source: Park Woodworking, Inc.

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