

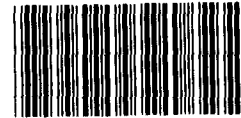
GAO

Briefing Report to the Chairmen,
Subcommittees on Defense, Senate and
House Committees on Appropriations

December 1990

ARMY BUDGET

Potential Reductions in
Helicopter Programs



142767

**National Security and
International Affairs Division**

B-223087

December 5, 1990

The Honorable Daniel K. Inouye
Chairman, Subcommittee on Defense
Committee on Appropriations
United States Senate

The Honorable John P. Murtha
Chairman, Subcommittee on Defense
Committee on Appropriations
House of Representatives

As you requested, we reviewed the justifications for selected aircraft procurement line items in the Army's \$1.6 billion fiscal year 1991 budget. Specifically, we examined the Army's request for about \$900 million to procure five helicopter systems—the AH-64 Apache, the UH-60 Black Hawk, the OH-58D Army Helicopter Improvement Program, the Light Helicopter program, and the Special Operations Aircraft modifications. Also, we reviewed the justifications for the \$685.2 million requested for these five systems in the Army's fiscal year 1991 research, development, test, and evaluation (RDT&E) budget request. In addition, we evaluated the Army's execution of the appropriations for fiscal years 1989 and 1990 to identify amounts available for rescission. In July 1990, we briefed your staffs on the tentative results of our review. The results of our review are summarized below.

We identified \$375.4 million in potential reductions to the Army's aircraft procurement and RDT&E accounts: \$48.2 million for fiscal year 1989, \$100.2 million for fiscal year 1990, and \$227 million for fiscal year 1991. We arrived at these amounts primarily by updating the Army's estimates using more current information and by using the results of our recent evaluations of the Apache helicopter and Special Operations Aircraft programs. Table 1 shows the potential reductions by helicopter program and each reduction is discussed in detail in appendix I.

Table 1: Potential Rescissions and Budget Reductions to the Army's Helicopter Programs

Dollars in millions				
Army helicopter program	Fiscal year			Total
	1989	1990	1991	
AH-64 Apache				
Procurement	\$45.4	\$0.0	\$0.0	\$45.4
Modifications	0.0	6.1	6.1	12.2
Support equipment and facilities	0.0	9.2	0.0	9.2
Longbow RDT&E	1.2	1.2	0.0	2.4
Total	46.6	16.5	6.1	69.2
UH-60 Black Hawk				
Procurement	0.0	11.6	205.7	217.3
Total	0.0	11.6	205.7	217.3
OH-58D Army Helicopter Improvement Program				
Modifications	1.6	1.6	0.3	3.5
Total	1.6	1.6	0.3	3.5
Light Helicopter Program				
RDT&E	0.0	0.0	14.9	14.9
Total	0.0	0.0	14.9	14.9
Special Operations Aircraft				
Modifications	0.0	70.5	0.0	70.5
Total	0.0	70.5	0.0	70.5
Total potential reductions	\$48.2	\$100.2	\$227.0	\$375.4

As agreed with your offices, we did not obtain official agency comments on this report. However, we discussed its contents with officials of the Office of the Secretary of Defense and the Army and incorporated their comments where appropriate. Our scope and methodology are discussed in appendix II.

As arranged with your offices, we are sending copies of this report to interested congressional committees, the Secretaries of Defense and the Army, and the Director of the Office of Management and Budget. Copies will be made available to others upon request.

This report was prepared under the direction of Richard Davis, Director, Army Issues who may be reached on (202) 275-4141 if you or your staff

have any questions. Major contributors to this report are listed in appendix III.

A handwritten signature in black ink, appearing to read "Frank C. Conahan". The signature is written in a cursive style with a large initial "F".

Frank C. Conahan
Assistant Comptroller General

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Abbreviations

AHIP	Army Helicopter Improvement Program
RDT&E	research, development, test, and evaluation

Potential Reductions in Army Helicopter Programs

The Army's aircraft procurement budget for fiscal year 1991 was \$1.6 billion: \$573.5 million for aircraft procurement, \$563.1 million for modifications, \$247.2 million for support equipment and facilities, and \$199.4 million for other items. The aircraft portion of the Army's research, development, test, and evaluation (RDT&E) budget for fiscal year 1991 was \$710.9 million.

We identified potential rescissions from prior year appropriations and potential reductions from the current budget of about \$375.4 million—\$48.2 million in fiscal year 1989, \$100.2 million in fiscal year 1990, and \$227 million in fiscal year 1991 for the five helicopter programs we reviewed. The rationales for these reductions are discussed by helicopter program below.

AH-64 Apache

The AH-64 Apache is a single-rotor, twin-engine, tandem-seat attack helicopter armed with Hellfire antitank missiles, 2.75-inch rockets and a 30-millimeter gun capable of defeating armor during the day, at night, and under adverse weather conditions. As the Army's primary attack helicopter, the AH-64 will have the primary mission of killing tanks and other armored vehicles. Secondary missions of the Apache include reconnaissance and security.

The Army began acquiring the Apache helicopter in fiscal year 1982. It eventually plans to procure a total of 807 Apache helicopters. In fiscal year 1990, Congress appropriated about \$1.5 billion for the procurement of the final 132 Apache helicopters.

The Longbow system, a separate funding element within the Apache program, is being developed to provide a fire-and-forget capability for the Apache and the Light Helicopter. The system, consisting of a millimeter-wave fire control radar and a Hellfire missile, is designed to designate targets in adverse weather conditions, either at night or during the day. The RDT&E appropriations for the Longbow system were \$132.6 million in fiscal year 1989 and \$161.5 million in fiscal year 1990. The Army has requested \$220.1 million for the system in its fiscal year 1991 RDT&E budget.

Results of Analysis

We identified total potential rescissions and budget reductions of \$69.2 million to the Apache and Longbow programs: \$46.6 million in fiscal year 1989, \$16.5 million in fiscal year 1990, and \$6.1 million in

fiscal year 1991. Contract cost reductions, contract delays, and cancellation of certain helicopter modifications form the basis for most of the proposed rescissions and reductions.

**Procurement Appropriation for
Fiscal Year 1989**

The Office of the Secretary of Defense withheld \$45.4 million of the Apache program's procurement appropriation for fiscal year 1989 because the Army had not decided how many helicopters to buy. The Apache program manager wants the Secretary to return these funds, which have not been obligated, to the program for use for the fiscal year 1990 Apache procurement. However, we believe that these funds exceeded the Army's fiscal year 1989 needs. The \$45.4 million could be considered for rescission.

**Procurement Appropriation for
Fiscal Year 1990**

The Army's aircraft procurement appropriation for fiscal year 1990 contained \$1,469.5 million for 132 Apaches, \$20.7 million for 8 Apache modifications, and \$97.7 million for Apache support equipment and facilities. Because of the cancellation of a modification, schedule changes, and cost reductions, we believe that the Army's fiscal year 1990 aircraft procurement appropriation has \$15.3 million available for rescission:

- \$5 million in modification funds because the Army decided not to apply the electromagnetic interference protection modification to fielded Apaches,
- \$1.1 million in modification funds because the Army has delayed the award of the contract to produce laser protective visors, and
- \$9.2 million in funds for support equipment and facilities funds because of a reduction in the cost of aircraft survivability equipment.

In fiscal year 1990, the Army's appropriation for aircraft procurement modifications included \$5 million to retrofit fielded Apaches with electromagnetic interference protection for their backup control systems. However, the Army later decided not to retrofit fielded Apaches because the modification was too expensive. Program officials said that \$3.6 million of the \$5 million had been reprogrammed for the integration of the Global Positioning System with the Apache's Airborne Target Handover System and that the remaining \$1.4 million was needed for other modifications. The contract for the Global Positioning System modification program will not be awarded until fiscal year 1991. Therefore, the \$5 million requested could be reduced because these funds, even as reprogrammed, will not be needed in fiscal year 1990.

The Army included in its aircraft procurement budget for fiscal year 1990 \$1.1 million in modification funds to buy laser protective visors. The visors are to protect Apache crew members' eyes from laser radiation and ballistic fragments. However, because of delays in awarding the contract, the visors will not be bought in fiscal year 1990; therefore, the \$1.1 million is available for rescission. Program officials said these funds are needed for other Apache modifications.

In fiscal year 1990, the Army's aircraft procurement appropriation included \$58.9 million in support equipment and facilities funds for Apache survivability equipment. However, the costs for this equipment have decreased to \$49.7 million. We believe that the remaining \$9.2 million could be considered for rescission. Apache program officials agreed that the \$9.2 million exceeded the requirements for Apache survivability equipment but said that these funds were needed to finance an anticipated increase in unit cost to buy the remaining 132 helicopters.

**Procurement Budget for Fiscal
Year 1991**

In fiscal year 1991, the Army requested \$85.7 million for Apache modifications, of which \$31.2 million was allocated for air-to-air Stingers on the Apache helicopter. We believe that the budget for this modification could be reduced by \$6.1 million because of a delay in the procurement of training equipment.

The fiscal year 1991 request for the air-to-air Stinger modification included \$6.1 million to procure training simulators designed to help teach the pilots how to use the Stinger. The Army has delayed the simulator procurement until fiscal year 1994. Therefore, we believe these funds are available for reduction. Program officials said that these funds were needed for other Apache requirements.

**RDT&E Appropriation for Fiscal
Year 1989**

The Army overestimated the cost of a Longbow contract for Apache airframe integration with the McDonnell Douglas Helicopter Company. As a result, the program office has deobligated \$1.2 million in fiscal year 1989 RDT&E funds and plans to reprogram the \$1.2 million to previously unfinanced fiscal year 1989 program requirements. We believe that the \$1.2 million is available for rescission.

**RDT&E Appropriation for Fiscal
Year 1990**

The Army's fiscal year 1990 RDT&E appropriation has \$1.2 million—\$0.6 million for Longbow airframe integration and \$0.6 million for Longbow engineering development that is available for rescission. The program office funded \$0.6 million more in payroll for Apache airframe integration than was actually required. We believe that the \$0.6 million

could be considered for rescission. Program officials said that they plan to use the excess for other Longbow requirements.

As part of the Longbow's engineering development, the Army allocated \$0.6 million to conduct tests in the snow, of the Apache's target acquisition system. However, the tests were canceled. We believe that the \$0.6 million could be considered for rescission. Program officials said that they plan to use the \$0.6 million for other Longbow requirements.

UH-60 Black Hawk

The Black Hawk is a twin-engine, single-rotor, medium-lift helicopter whose primary mission is to transport troops and equipment. Additional missions are to evacuate wounded troops, resupply troops, and provide command and control. The Black Hawk is the Army's first true squad assault helicopter.

The Sikorsky Aircraft Company produces the Black Hawk under a multiyear airframe contract. The initial production version of the Black Hawk is designated "UH-60A." In October 1989, the Black Hawk's engine, manufactured by General Electric, was upgraded from the GE-1700 engine to the GE-T701C engine. Black Hawks with the GE-T701C engine are designated "UH-60L."

The Army had planned to procure 2,253 Black Hawk aircraft through the year 2010. This number had represented an increase from the Army's previous procurement objective of 1,107, which was approved by Congress in fiscal year 1988. With the fiscal year 1991 procurement, the Army will have procured the 1,107 Black Hawks. However, current Army plans developed subsequent to the budget submission do not provide funding for procuring additional UH-60L Black Hawk aircraft beyond fiscal year 1991.

Results of Analysis

We identified total potential rescissions and budget reductions of \$217.3 million to the Black Hawk program: \$11.6 million from the fiscal year 1990 appropriation and \$205.7 million from the fiscal year 1991 budget request. The majority of these potential reductions, \$202.3 million, is attributable to advance procurement funds that will not be necessary if the Army does not buy Black Hawks after fiscal year 1991.

Procurement Appropriation for Fiscal Year 1990

The Army's fiscal year 1990 aircraft procurement appropriation has \$11.6 million—\$5.1 million in advance procurement funds that will not be necessary if Black Hawk procurement ends in fiscal year 1991 and

\$6.5 million because airframe costs were overestimated—that is available for rescission.

In fiscal year 1990, Congress appropriated \$15.4 million for advance procurement funding to buy Black Hawk helicopters beyond the 1,107 procurement objective. As discussed above, the Army's current plans do not provide funds to buy Black Hawks beyond the 1,107 objective. The Army has obligated \$10.3 million of the advance procurement funds, leaving \$5.1 million unobligated and available for rescission. Program officials concurred with this potential rescission.

The Army's procurement appropriation for fiscal year 1990 contained \$119.2 million in advance procurement funding for the fiscal year 1991 Black Hawk airframe procurement. The actual contract amounts for this purpose, however, totaled \$112.7 million. The remaining \$6.5 million is available for rescission. Program officials said that they need the excess funds for other Black Hawk requirements.

Procurement Budget for Fiscal Year 1991

The Army's aircraft procurement budget for fiscal year 1991 contains \$553 million for the UH-60L Black Hawk. This budget could be reduced by \$205.7 million: \$197.2 million in advance procurement funds if the Army does not buy Black Hawks after fiscal year 1991 and \$8.5 million because the Army has decided not to go forward with retrofitting an External Stores Support System as planned.

In its fiscal year 1991 budget, the Army has requested \$197.2 million in advance procurement funds for Black Hawk procurement beyond fiscal year 1991. However, the current Army plans indicate no funding will be available to procure additional Black Hawk aircraft beyond fiscal year 1991. If procurement of the Black Hawk is terminated, program officials concurred that these funds could be considered for reduction.

The Army's fiscal year 1991 procurement budget request contained \$8.5 million to retrofit 395 UH-60A Black Hawks with an External Stores Support System. The system is a mission flexibility kit, consisting of fixed attachment points and removable wing-like structures. The kit allows the UH-60A Black Hawk helicopter to carry various external stores, such as fuel tanks and missile launchers. The attachment points, incorporated on production aircraft starting in 1985, are permanently installed on the airframe.

The Army's materiel needs documents for the Black Hawk require incorporating the system's attachment points onto the basic airframe; however, the Black Hawk project manager has questioned the feasibility of this retrofit. He believes that the costs would be exorbitant and that aircraft downtime to complete the retrofit would be excessive. He has withheld action on the retrofit until the Army determines if his conclusions are warranted. The \$8.5 million is therefore available for reduction from the budget. Program officials said that if the money is appropriated, they are going to reallocate the \$8.5 million for Flight Data Recorders and for the Hover Infrared Suppressor Subsystem modifications.

OH-58D Army Helicopter Improvement Program

The OH-58D is a modified version of the OH-58A observation helicopter. Aircraft modernization for this helicopter is accomplished under a budget line identified as the "Army Helicopter Improvement Program" (AHIP). The upgraded OH-58D provides the Army with improved nap-of-the-earth flight¹ capability, target acquisition, and target designation in daytime, at night, and under adverse weather conditions.

A salient feature of the OH-58D is the mast-mounted sight, a 25-inch sphere mounted above the main rotor, that allows the helicopter to perform target acquisition and designation functions while remaining hidden from enemy view. In addition, infrared sensors in the sight allow the OH-58D to acquire targets at night and during limited visibility conditions. Other modifications include a four-blade main rotor, an updated control display system, and a significantly improved engine and drive system. In battle, the helicopter will be used in a reconnaissance role to locate and maintain contact with the enemy, to support attack helicopter missions, and to direct artillery fire. The OH-58D will also operate as an interim scout, pending the fielding of the Army's new Light Helicopter.

The Army will modify 36 helicopters in fiscal year 1990, bringing the total number of OH-58Ds to 243. Beginning in fiscal year 1991, the Army plans to arm all 243 helicopters with air-to-air Stinger and air-to-ground weapons. The air-to-air Stinger will provide the helicopter with a mid-range defensive and offensive air-to-air capability. The air-to-ground weapons are Hellfire missiles, Hydra-70 rockets, and a .50-caliber machine gun. The Army plans to use the fully armed OH-58D helicopter

¹"Nap-of-the-earth" flight is defined as flight as close to the earth's surface as vegetation or obstacles will permit.

in air cavalry reconnaissance units and attack helicopter companies of light divisions.

The Army's aircraft procurement appropriations contained \$202.9 million for fiscal year 1989 and \$192.3 million for fiscal year 1990 for AHIP modifications. In its fiscal year 1991 aircraft procurement budget request, the Army asked for \$48.0 million for modifications to arm the AHIP. Also, in fiscal year 1991, the Army requested \$25.8 million in RDT&E funds for the armed AHIP.

Results of Analysis

The Army's OH-58D aircraft procurement program could be reduced by \$3.5 million: \$1.6 million in fiscal year 1989 rescissions, \$1.6 million in fiscal year 1990 rescissions, and \$0.3 million in fiscal year 1991 budget reductions. These reductions are available because of a reduced contract cost, an overestimate for program management, and an overstatement of the cost of the modifications.

Procurement Appropriation for Fiscal Year 1989

The McDonnell Douglas Electronic Systems Company reduced the cost by \$1.6 million of the fiscal year 1989 portion of its mast-mounted site contract with the Army. Therefore, the Army's fiscal year 1989 aircraft procurement appropriation have available for rescission \$1.6 million. A program official said the program office plans to use all this amount for other AHIP requirements—\$0.4 million for the Integrated Systems Processor and the Optical Display Assembly and \$1.2 million for an engineering change proposal.

Procurement Appropriation for Fiscal Year 1990

The Army's fiscal year 1990 aircraft procurement appropriation has \$1.6 million available for rescission because of an overestimate in the amount of funds needed for program management. In its fiscal year 1990 budget request, the Army estimated that the AHIP program office needed \$22.7 million for system program management. Based on our analysis of information in a contract memorandum of agreement, current contract proposals, and a previous contract; the fiscal year 1990 program management cost should not exceed \$21.1 million. Therefore, \$1.6 million is available for rescission.

A program official said the amount of funding needed for fiscal year 1990 program management had not been determined because the Army was still negotiating the fiscal year 1990 contracts. Also, he said that if the actual program management costs were lower than the estimated program management costs, the program office would use the funding for additional mast-mounted sites and an engineering change proposal.

Procurement Budget for Fiscal
Year 1991

The program office's fiscal year 1991 procurement budget for OH-58D modifications is overstated by \$0.3 million. The AHIP program office provided documents that supported all but \$0.3 million of the fiscal year 1991 AHIP budget request. The budget could be reduced by this unsupported amount. A program official had no explanation for the difference and said the funds were needed to cover other program requirements.

Light Helicopter

The Army's Light Helicopter is intended to perform multiple missions against the advanced enemy air defenses of the 1990s. The Army wants the Light Helicopter to perform both scout and attack functions, including performing battlefield reconnaissance, finding and attacking armored targets, striking deep against enemy positions, and engaging enemy helicopters in air combat.

From fiscal year 1984 through fiscal year 1990, Congress appropriated \$921.6 million in RDT&E funds for the Light Helicopter program, of which the Army applied \$401.3 million to engine development and \$520.3 million to preliminary design, demonstration, and validation of the airframe and mission equipment package. For fiscal year 1991, the Army requested \$465.1 million in RDT&E funds for the program: \$53.7 million to complete engine development and \$411.4 million to begin full-scale development of the airframe and mission equipment package.

Results of Analysis

There is \$14.9 million available for reduction from the Army's fiscal year 1991 RDT&E budget request—\$12 million from the airframe and mission equipment line item and \$2.9 million from the engine development line item.

RDT&E Budget for Fiscal Year
1991

In its fiscal year 1991 RDT&E budget request for the Light Helicopter program, the Army added \$12.0 million to the airframe and mission equipment budget and \$2.6 million to the engine development budget in anticipation of budget reductions by Congress or by higher Army management. These amounts are available for reduction.

Program officials agree that these funds were included in the budget request in anticipation of budget reductions but do not agree that the money should be removed from the budget. They said that without the extra funds the numerous small reductions made to the budget will leave the program unable to meet its requirements.

Also, the Army's RDT&E budget request for fiscal year 1991 contains \$0.3 million more for Light Helicopter engine tests than the program office estimates the tests will require. Program officials said that these funds were needed for some engine tests that had been delayed from fiscal year 1990 and will be conducted in fiscal year 1991. We do not agree that the fiscal year 1991 funds are needed for this purpose because the delayed tests were funded in fiscal year 1990. Therefore, the \$0.3 million is available for reduction from the budget.

Special Operations Aircraft

The Army plans to modify 51 CH-47D helicopters to the MH-47E configuration and 23 UH-60L Black Hawk helicopters to the MH-60K configuration. These Special Operations Aircraft are to perform clandestine, deep penetration airlift missions in adverse weather with limited light and visibility, day or night, over all types of terrain in support of special operations forces. The Army believes the currently configured helicopters to lack the ability to undertake special operations missions due to their limited performance characteristics, their vulnerability to various weapons systems, and their restricted self-deployment capability.

To satisfy current operational requirements, the Army established the Special Operations Aircraft program to enhance the operating ability of existing helicopters. Among the most significant modifications are (1) improved engines; (2) improved navigation and communications capabilities made possible by the addition of an integrated avionics subsystem; (3) increased armaments, including air-to-air missiles and upgraded suppressive weapons; (4) improved survivability equipment; and (5) increased range through added internal and external fuel tanks and air-to-air refueling capabilities.

Results of Analysis

The Army's fiscal year 1990 aircraft procurement appropriation for the MH-47E helicopter has \$70.5 million available for rescission because there is no valid requirement for the aircraft. We identified no potential reductions in the procurement appropriation for the MH-60K helicopter.

Procurement Appropriation for Fiscal Year 1990

In fiscal year 1990, the Army received \$97.7 million in advanced procurement funds to modify 34 of the 51 MH-47E helicopters. The Army arrived at the need for 51 MH-47E helicopters based on a 1984 memorandum of agreement between the Army and Air Force Chiefs of Staff. However, in June 1987, the Deputy Under Secretary of Defense reported to Congress that the military services needed only 17 MH-47E helicopters. Therefore, in a February 1990 report, we concluded that the Army

has no mission-based justification for the remaining 34 MH-47E helicopters and recommended that the Secretary of the Army terminate their procurement.²

Because the Army has no mission-based justification for the 34 MH-47E helicopters, the advanced procurement funds for MH-47E helicopters could be reduced from the appropriation. In June 1990, the Army obligated \$27.2 million of the \$97.7 million advanced procurement funds for 34 forward-looking infrared sensor systems. Therefore, only \$70.5 million of the advanced procurement funds is available for rescission. Program officials disagreed with our recommendation and are pursuing the procurement of the helicopters.

²Special Operations Forces: The Army Plans to Buy More MH-47E Helicopters Than Needed (GAO/NSIAD-90-118, Feb. 14, 1990).

Scope and Methodology

This review is one of a series that examines defense budget issues. It assesses the adequacy of the fiscal year 1991 budget estimates for certain Army aircraft procurement programs. To perform this assessment, we selected budget requests for five Army helicopter systems, representing \$900 million of the Army's \$1.6 billion aircraft procurement budget request for fiscal year 1991. We reviewed these items in detail to determine whether the aircraft programs should be funded in the amounts requested. The aircraft systems we reviewed were the AH-64 Apache, including the Longbow; the UH-60 Black Hawk; the OH-58D AHIP; the Light Helicopter; and the MH-47E and MH-60K Special Operations Aircraft.

Since procurement funding remains available for obligation for 3 fiscal years, we also reviewed the budget execution for fiscal years 1989 and 1990 for the selected systems to identify funds available for rescission. These funds were neither reprogrammed nor obligated at the time of our review. In addition, we reviewed the Army's fiscal year 1991 RDT&E budget request for the five systems and the defense agency fiscal year 1991 budget request for the Special Operations Aircraft program.

We performed our review primarily at the Army's Aviation Systems Command, St. Louis, Missouri. This organization is responsible for developing Army aircraft budgets and implementing prior-year funding programs. In examining the execution of and justification for the selected aircraft systems budgets, we evaluated budget documents to determine the degree to which they were supported by cost estimates, program requirements, and valid methodology. We did not validate the Army's alternative uses for the funds we believed were available for potential budget reduction and rescission.

In addition, we assessed planned systems improvements or modifications and the relationship of these changes to budget requests and execution. We examined program status documents, such as schedules, cost proposals, and test results. We interviewed Army officials responsible for the management, development, and acquisition of the selected systems. Finally, we reviewed the results of our recent evaluations of the Apache and Special Operations Aircraft programs.

We performed our review from March to July 1990 in accordance with generally accepted government auditing standards.

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