



**DEFENSE LOGISTICS AGENCY
HEADQUARTERS
8725 JOHN J. KINGMAN ROAD
FORT BELVOIR, VIRGINIA 22060-6221**

IN REPLY
REFER TO

DLMSO

May 22, 2007

MEMORANDUM FOR JOINT PHYSICAL INVENTORY WORKING GROUP

SUBJECT: Joint Physical Inventory Working Group (JPIWG) Meeting, April 18, 2007

The attached minutes of subject meeting are forwarded for your information and action as appropriate. The Defense Logistics Management Standards Office point of contact is Ms. Mary Jane Johnson, JPIWG Chair, 703-767-0677, DSN 427-0677, or e-mail: Mary.Jane.Johnson@dla.mil.

A handwritten signature in black ink, appearing to read "Donald C. Pipp", is positioned above the printed name.

DONALD C. PIPP
Director
Defense Logistics Management
Standards Office

Attachment

cc:
DUSD(L&MR)SCI
Meeting Attendees



DEFENSE LOGISTICS AGENCY
HEADQUARTERS
8725 JOHN J. KINGMAN ROAD
FORT BELVOIR, VIRGINIA 22060-6221

IN REPLY
REFER TO DLMSO

May 22, 2007

MEMORANDUM FOR RECORD

SUBJECT: Joint Physical Inventory Working Group (JPIWG) Meeting, April 18, 2007

Purpose: The Defense Logistics Management Standards Office (DLMSO) convened a JPIWG meeting, April 18, 2007, at the Andrew T. McNamara Headquarters Complex, Fort Belvoir, Virginia. The agenda is at Enclosure 1. Meeting handouts and briefing materials are available as hyperlinks to the JPIWG agenda posted at: <http://www.dla.mil/j-6/dlmso/Programs/Committees/JPIWG/JPIWG.asp>.

Brief Summary of Discussion: Ms. Mary Jane Johnson, JPIWG Chair and MILSTRAP Administrator, facilitated discussion:

a. SERVICE AND DLA IMPLEMENTATION STATUS FOR APPROVED MILSTRAP CHANGE LETTER (AMCL) 8A: The JPIWG Chair had asked the Components to provide updated status for implementation of AMCL 8A, Revised Physical Inventory Procedures. This was continuation from discussion at the November 2006 JPIWG meeting. Several aspects of AMCL 8A implementation were discussed to include:

- **Document Identifier (DI) Code DKA:** DI code DKA count transactions were eliminated by AMCL 8A in favor of the storage activity submitting DI Code D8A/D9A Inventory Adjustments to the owner/manager. A few weeks prior to the meeting, the JPIWG Chair requested that the Defense Automatic Addressing System Center (DAASC) run a scan to determine if DKA transactions were still in use. The DAASC scan identified over 100,000 DKA transactions submitted during a 9-month period. Over 70% of those were from one COMMRI. DAASC provided the routing identifier (RI) Codes and DODAACs associated with that COMMRI and most appeared to be Army. Army offered to review those DODAACs/RI Codes. The Chair had requested that DAASC identify the FROM and TO routing identifier (RI) codes for the DKAs so that the Components could review the data for their Component to determine which of their activities (TO RI Code) require the DKA.

ACTION: DLA and the Services should continue to review the DKA data provided from the DAASC scan to determine which of their activities are requiring the storage activity to send DKA transactions, and why, and take corrective action as needed.

- **Defense Distribution Depot Kuwait, Southwest Asia (DDKS):** Army raised the issue that DDKS is not AMCL 8A compliant. Army indicated they have been working with DDKS for a year to address AMCL 8A requirements, but they are still without End-of-Day reconciliation process making it very difficult for Army managers to maintain confidence in visibility of Army asset balances. DDKS is a DLA contractor operated site. The DLA JPIWG representative noted they are aware of Army concerns and actively working this issue which is on the DLA priority list.

Attachment

- **Tobyhanna, PA Army Depot:** The Army depot at Tobyhanna was mentioned as a possible noncompliance activity at the November 2006 meeting. At this meeting it was reported that Army Tobyhanna had implemented AMCL 8A with an effective date of March 31, 2005, for processing D8/D9 in lieu of DKA transactions.

- **Ammunition Implementation Status:** In October 1995, ADUSD(L/MDM) granted the Army an exemption from AMCL 8A implementation for ammunition (Enclosure 2); however, in October 1997, ADUSD (L/SCI) cancelled the waiver with Army implementation to be accomplished in the modernized ammunition system (Enclosure 2) (at that time the Joint Ammunition Management Standard System (JAMSS) was under development but was later terminated, leaving Army to implement in their modernized ammunition system). Army reported that Army ammunition will implement AMCL 8A in the Army Logistics Modernization Program (LMP). A timeframe is not known at this time. The other Services were not certain of their ammunition implementation status at time of the meeting.

- **Service Implementation Updates:** **Marine Corps** noted that their wholesale system had implemented AMCL 8A and retail would implement in their modernized system, GCSS-Marine Corps Block 1 scheduled for 1st Qtr FY 08. **Navy** has implemented AMCL 8A but noted that they are moving to an Enterprise Resource Planning System (ERP) with Financial module currently scheduled for October 2008, and Supply for October 2009 with a 2-year implementation plan.

b. PROPOSED DEFENSE LOGISTICS MANAGEMENT SYSTEM (DLMS) CHANGE (PDC) 241, STORAGE ACTIVITY ACCOUNTABILITY TO SERVICE MATERIEL OWNERS (SUPPLY). The Navy JPIWG representative provided background and purpose of PDC 241. The background concluded that the DOD Components are required to store their materiel in DLA Distribution Depots (hereafter referred to as storage activities) and that the storage activity makes all of the decisions concerning physical inventory adjustment. However, the owning Components are financially responsible for the materiel, and for paying storage and physical distribution transaction costs. These adjustments have both financial and readiness implications and the owning Component has no information as to why the physical inventory adjustment occurs. The purpose of PDC 241 is to provide the Components a means to insure that the storage activity performs as a good steward of their assets and to receive information as to the reason for physical inventory and financial adjustments.

During the general discussions other Components, including the Army and Air Force, expressed similar concerns regarding their assets in DLA Distribution Depots. The Air Force representative cautioned that the proposed summary of physical inventory adjustment research and conclusions must not be used to “second guess” the Distribution Depot’s decisions but rather as a tool in understanding the reasons for the adjustment and subsequent decisions at the owner’s level. The Navy’s Inventory Accuracy Officer noted that the owners have access to the Distribution Depot’s transaction records.

The DLA HQ and Distribution Depot Center representative reported that they have been taking a second look at the PDC to come up with a solution on how best to serve the Components. One conclusion reached is that business rules need to apply to the PDC. For example a business rule that allows communications between a single source at the owner lever and Distribution Depot. This will preclude the Distribution Depot from receiving inquiries from several entities in an individual Component.

ACTION: DLA will further review and verify the requirements of PDC 241 and provide comments/recommendations to include business rules and consider funding issues. DLA will revise the PDC based on this review to update the requirement as needed for staffing with the Components. DLA's comments/revision are requested not later than June 18, 2007.

c. PDC 251, REVISE THE PROPERTY ACCOUNTABILITY ACCURACY GOAL FOR CONTROLLED INVENTORY ITEMS NOT SUBJECT TO ANNUAL COMPLETE PHYSICAL INVENTORY. The group discussed PDC 251 by which DLA recommended that the current statistical sample 85% assurance level for controlled items that are not subject to an annual complete physical inventory be raised to 95%. The group concurred with the change. **ACTION:** DLMSO to release an approved change for PDC 251. [SUBSEQUENT TO THE MEETING: PDC 251 was approved and released as ADC 236 on April 25, 2007.]

d. PDC 253, RENAME LOCATION AUDIT PROGRAM TO RECORD RECONCILIATION PROGRAM (SUPPLY). At the November 2006 JPIWG Meeting, the Navy questioned the phrase "Location Audit Program" and the grouping of location survey and location reconciliation under that umbrella. The group was generally in agreement with Navy's recommendation that the terms are confusing and should be reviewed/changed to more accurately reflect the process. As a result, DLMSO developed a PDC to revise section MILSTRAP C7.6 and DLMS, Vol. 2, C6 terminology. Based on DLMSO's analysis it was determined that it would not be cost effective to revise the term "location reconciliation" in MILSTRAP/DLMS due to the numerous references to the term, including transactions. Secondly, DLMSO determined that the restructuring of MILSTRAP and DLMS chapters to accommodate distinct sections for location survey and location reconciliation would result in limited benefit gained. Based on the above, DLMSO developed PDC 253 limiting the revision to changing the term Location Audit Program to Record Reconciliation Program. DLMSO staffed the change with comments due prior to the April 18 meeting. DLMSO received three formal comments concurring with the change and one non-concurrence. During the meeting discussion of PDC 253, the nonconcurrence was changed to a concurrence and the JPIWG representatives unanimously concurred in approving the change. **ACTION:** DLMSO to release an approved change for PDC 253. [SUBSEQUENT TO THE MEETING: PDC 253 was approved and released as ADC 237 on April 25, 2007].

e. SCALE COUNTS. The Navy JPIWG representative requested that DLMSO look into the specific requirements for using scale counts for small arms parts with a Controlled Inventory Items Code (CIIC) as a process improvement to use scale counts instead of hand counting. Also, Navy believed that there should be a standard DOD policy for using scale counts.

DLMSO staffed the Navy's request informally with the JPIWG/JSACG representatives. Responses from JPIWG/JSACG representatives and interested parties generally agreed with using scale counts but only in selected applications, e.g., should not be used for counting items that are coded with a CIIC, scales must be properly maintained and periodically calibrated, scales counts are a normal process in private industry and government, weighting (scale counts) is a physical process to arrive at a physical count.

After a lengthy discussion the group agreed that scale counts are a systematic approach to conducting physical inventory (a tool) and that the critical factor in using scales to count items, regardless of CIIC, is that the scales must be properly maintained and periodically calibrated by qualified personnel. The group concluded that the scale is a tool and as such need not be addressed in DLMS and MILSTRAP. The group also concluded that the decision to use scale counts should be left up to the individual Component. Regardless of the method used to arrive at

a physical count, weighing, measuring, etc., the resulting adjustment must be resolved using the policy and procedures outlined in DLMS and MILSTRAP.

ACTION: No JPIWG action as a result of this agenda item.

f. MILSTRAP/DLMS REVISION. The JPIWG Chair/MILSTRAP Administrator is reviewing the following issues identified at November 2006 Meeting:

(1) Review MILSTRAP/DLMS and DOD 4140.1-R physical inventory control program (PICP) requirements regarding wholesale and below wholesale applicability, and develop proposed revision as appropriate. The issue identified was that MILSTRAP/DLMS only addresses wholesale PICP requirements, while DOD 4140.1-R addresses wholesale and retail PICP requirements. **ACTION:** DLMSO will further review the DOD 4140.1-R and MILSTRAP/DLMS PICP requirements regarding wholesale and below wholesale applicability for possible revision.

(2) Review the MILSTRAP/DLMS footnoted requirement for sending record accuracy goals information to DUSD(L&MR) SCI, confirm requirement with SCI, and develop PDC to revise requirement as needed. This issue addresses MILSTRAP (and corresponding DLMS) paragraph C7.1.12.5 General Supplies Record Accuracy Goals, footnote 2: *“Within 30 days after the end of the 4th quarter each fiscal year, Components must submit record accuracy goals information to ADUSD SCI, via electronic mail. Submit to: Debra.Bennett@osd.mil. Data may be obtained throughout the year.”* Questions raised at the November 2006 meeting include: what is meant by Components submitting their “goals information” to OSD, what does OSD do with the information, and why is the requirement identified in a footnote rather than a statement in the procedures? From the discussions it did not appear that any Component has been sending the information to OSD despite publication of the requirement in MILSTRAP in 2000. **ACTION:** DLMSO to: (1) provide the JPIWG a copy of the OSD memorandum which originally tasked the JPIWG to develop the inventory accuracy goal (provided at Enclosure 4); (2) verify with DUSD(L&MR)SCI that the requirement for submission to OSD is still valid; (3) develop a PDC to update the requirement as needed after discussion with OSD.

g. UPDATE ON STATUS OF NOVEMBER 2006 OPEN AGENDA ITEMS NOT ADDRESSED ABOVE:

- **DLA Item: ICE Report** – DLA proposed revision of the current format to make it easier to understand and include Absolute Adjustment Rate in conjunction with the Air Force. DLA provided a draft of the revised ICE Report. **ACTION:** The DLA will continue working with Navy and Air Force to develop a PDC to revise the report format and develop narrative instruction for completing the ICE report. **[SUBSEQUENT TO THE MEETING:** DLA provided an updated version of the ICE Report for JPIWG members to review on April 24, 2007 with associated narrative guidance to follow at a later date.]

- **DLA Item: DI Code DZB (Storage Item Data Correction/Change)** – DLA proposed the services go directly to the Federal Logistics Information System (FLIS) to correct data records rather than use Document Identifier Code DZB which was developed in the 1970s for an ICP to update data (stock/part number, unit of issue, shelf-life code, controlled inventory item code, and demilitarization code) at the storage activity. The services generally agreed with the concept, however, they noted that this would not be a viable solution for locally assigned numbers at the storage activity for which there are no FLIS records. **ACTION:** DLA will continue to work with the services in developing a PDC to have the services go directly to FLIS to correct records.

The DLA in conjunction with the services will continue to work towards resolving the issue of items that have locally assigned numbers for which there are no FLIS records.

- **NAVY Item: Location Survey Under SAP** – At the November 2006 meeting, Navy noted that their Enterprise Resource Planning system will use SAP's Warehouse Management (WM) modules to manage the warehouses. The WM module has many good physical inventory tools, but lacks the capability to do Location Surveys. Navy planned to 1) investigate further how SAP compensates for the absence of location survey and 2) work with Army to see how Army accommodated the DOD location survey requirement under SAP, and to evaluate. **UPDATE:** The Navy has not been able to identify the process Army is using under SAP for location survey. The Navy will continue to address this issue as their ERP develops.


h. Navy Topic - Navy Item Control Numbers (NICN) Items: During this meeting the Navy Inventory Accuracy Officer addressed a new topic associated with NICN items. A NICN is a navy-assigned "pre-NSN" number, 9 characters, which Navy uses for part-numbered items, local purchases, when there is no national stock number assigned by FLIS yet. Often a NICN is superseded by a national item identification number (NIIN) after FLIS assigns one.

The Navy has a problem with NICNs between the DLA Distribution Standard System (DSS) and Navy Uniform Automated Data Processing System (UADPS) 2 (U2). The Chair asked the Navy to provide a summary of the issue to include in the minutes, and Navy provided an example where Navy asked for a disposal of an item and eventually received it, but stated that Navy don't always catch these items or have the resources to keep following up on them. In the example, the D6A for a Materiel turned into store (MTIS) receipt from V09114 was received on 2006-163 but Navy couldn't pick it up in U2, because when it's sent from DSS to U2, a Master Stock Item Record (MSIR) doesn't always exist. Navy has to establish the MSIR with a DI Code ZEN (New Item Establishment) transaction. The ZEN requires certain fields that DSS does not have in their records, such as demilitarization code, acquisition advice code and cognizance symbol (cog). Because of this, the item stayed in DSS records from June 2006 to April 2007. A D7J (issue to disposal) was processed by Defense Depot Norfolk VA (DDNV) on 2007-093. This is one example where Navy couldn't pick the asset up and it stayed on DSS records (and Navy believes, based on the MGR RIC, charged to NNZ) because they didn't know who the inventory manager was either. This occurs on inventory gains as well, where a "found" item is picked up via DI Code D8A. Navy doesn't know what the solution is and doesn't fault the distribution depots, but Navy feels this is an issue that has been overlooked for some time and Navy is paying for it.

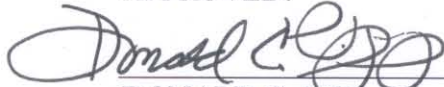
ACTION: No action or resolution identified at time of the meeting. Issue is open for further documentation and discussion.

i. NEXT MEETING: The Chair thanked all the participants for their attendance, continued support, and contributions to the JPIWG. The next meeting will be scheduled at a future date.

PREPARED BY:


MARY JANE JOHNSON
DOD JPIWG Chair

APPROVED:


DONALD C. PIPP
Director, DLMSO

Enclosures

JOINT PHYSICAL INVENTORY WORKING GROUP (JPIWG) MEETING

AGENDA

April 18, 2007

McNamara Headquarters Complex, Conference Room 3501
8725 John J Kingman Rd, FT Belvoir, VA 22060-6217

#	TOPIC	LEAD
	Opening Remarks	0830 DLMSO
1	Service and DLA AMCL 8A Implementation Status Updates to include: <ul style="list-style-type: none">a. Service implementation status for Ammunition;b. Implementation at storage activities where DOD has contracted out the distribution depot function;c. Implementation status for specific areas spelled out in the last request: Air Force wholesale materiel at non-colocated DSS sites; have USMC and CECOM at DDTP implemented the capability to accept adjustments (D8/9A) in lieu of non-AMCL 8A compliant count transactions (DKA)?d. Army Tobyhanna Implementation status: Tobyhanna was mentioned as a possible noncompliance activity at last JPIWG meeting.e. DKA transactions were to be eliminated by AMCL 8A implementation. DLMSO requested DAASC query of DKA transactions generated in past 9 months. Over the past 9 months, 100,000 DKAs were generated. Over 70% of those were from one COMMRI. DLMSO will forward DAASC DKA screening results to JPIWG members for review.	DLA and Services
2	PDC 241, Storage Activity Accountability to Service Materiel Owners. Discuss comments received for PDC 241. <u>Background-Nov 2006 Meeting:</u> Navy expressed dissatisfaction that the storage activity (i.e. usually DLA), determines financial liability but is not required to provide an explanation for losses to the materiel owner, i.e. the Services. Action from Nov meeting Navy would submit a PDC. PDC 241 was released for staffing 4/2/07. Responses due 4/16/07.	JPIWG
3	PDC 251, Revise the Property Accountability Accuracy Goal for Controlled Inventory Items Not Subject to Annual Complete Physical Inventory Discuss comments received for PDC 251. <u>Background-Nov 2006 meeting:</u> Accuracy Goal for Controlled Items. DLA had recommended that the current statistical sample 85% assurance level for controlled items that are not subject to an annual complete physical inventory be raised to 95%. PDC 251 was released for staffing on 3/23/07. Responses due 4/13/07.	DLA

#	TOPIC	LEAD
4	<p>PDC 253, Revise DLMS/MILSTRAP Location Audit Program Terminology Discuss comments received for PDC 251.</p> <p><u>Background-Nov 2006 meeting:</u> Navy questioned the phrase “Location Audit Program” and the grouping of location survey and location reconciliation under that umbrella. The terminology was deemed confusing and it was recommended that the section be revised to eliminate the term location audit. The group was generally in agreement with Navy’s recommendation.</p> <p>PDC 253 was released for staffing 3/30/07. Responses due 4/16/07</p>	DLMSO
5	<p>Scale Counts Navy would like to reach consensus among the components about the legitimacy of scale counts for doing physical inventories of Sensitive (CIIC) items. Navy believes there should be a single standard for this throughout DOD.</p> <p>DOD Component Comments on Use of Scale Counts</p>	Navy
6	<p>MILSTRAP REISSUE: Status of Specific Actions resulting from Nov 06 Meeting <i>DLMSO reviewing the following issues identified at Nov 2006 Meeting_for PDC development:</i></p> <p>DLMSO to review the DoD 4140.1-R and MILSTRAP/DLMS physical inventory control program (PICP) requirements regarding wholesale and below wholesale applicability, and develop proposed revision as appropriate. The issue identified was that MILSTRAP/DLMS only addresses wholesale PICP requirements, while DOD 4140.1-R addresses wholesale and retail requirements.</p> <p>DLMSO to look at footnoted requirement for sending record accuracy goals information to DUSD(L&MR) SCI, confirm requirement with DUSD(L&MR)SCI, and develop PDC to revise requirement as needed.</p>	DLMSO
7	<p>UPDATE ON STATUS OF Nov 2006 OPEN AGENDA Items not addressed above:</p> <ul style="list-style-type: none"> ♦ DLA ITEM: ICE Report Revise current format to make it easier to understand and include Absolute Adjustment Rate. <u>ACTION from Nov mtg:</u> DLA, Air Force, and Navy will jointly develop a PDC with recommendations for revising the ICE Report. ♦ DLA ITEM: DZB’s (Storage Item Data Correction/Change) DLA proposed the services go directly to FLIS to correct records. <u>ACTION from Nov mtg:</u> DLA will submit a PDC to DLMSO. PDC must consider locally assigned numbers for which there are no FLIS records. ♦ NAVY ITEM: Location Survey under SAP <u>ACTION from Nov mtg:</u> Navy agreed to investigate further how SAP compensates for the absence of location survey. Navy will work with Army to see how Army accommodated the DOD loc survey requirement under SAP 	DLA DLA Navy
8	NEW NAVY TOPIC: Navy NICN Items and DSS/U2 Interface	
	Wrap-up, schedule next meeting	DLMSO



OFFICE OF THE UNDER SECRETARY OF DEFENSE

2000 DEFENSE PENTAGON
WASHINGTON DC 20301-2000



(L/MIM)

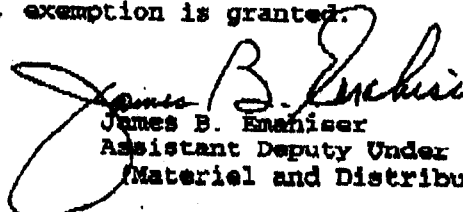
20 OCT 1995

MEMORANDUM FOR DEPUTY CHIEF OF STAFF FOR AMMUNITION

THRU: DIRECTOR OF SUPPLY AND MAINTENANCE, OFFICE OF THE DEPUTY
CHIEF OF STAFF FOR LOGISTICS

SUBJECT: Transfer of Accountability to Ammunition Storage
Activities and Army Ammunition Plants

We have reviewed your request for exemption from the require-
ment to transfer ammunition accountability from the National
Inventory Control Points. We feel that the cost to implement the
Approved MILSTRAP Change Letter (AMCL) 8A would outweigh the
benefits; therefore, exemption is granted.


James B. Emahiser
Assistant Deputy Under Secretary
(Material and Distribution Management)



Enclosure 2



OFFICE OF THE UNDER SECRETARY OF DEFENSE

3000 DEFENSE PENTAGON
WASHINGTON DC 20301-3000

27 OCT 1995

(L/SCI)

MEMORANDUM FOR DEPUTY CHIEF OF STAFF FOR AMMUNITION, U.S. ARMY
MATERIEL COMMAND

THROUGH: DIRECTOR OF SUPPLY AND MAINTENANCE, OFFICE OF THE DEPUTY
CHIEF OF STAFF FOR LOGISTICS, U.S. ARMY

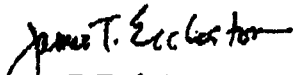
SUBJECT: Cancellation of Waiver from Approved MILSTRAP Change Letter (AMCL) 8A.

The October 20, 1995, waiver exempting the Army Industrial Logistics System (ILGS) for ammunition from implementation of AMCL 8A is hereby cancelled upon implementation of the Joint Ammunition Management Standard System (JAMSS).

Cancellation of the Army waiver is based on:

- a. The emerging JAMSS, which will consolidate the various ammunition management functions common to the four Services into a single system environment, which should be in compliance with DoD policy.
- b. The Defense Reform Initiative Directive (DRID) #48 requirement for all logistics business systems to implement American National Standards Institute ANSI X12.
- c. The selected implementation for (b) above is the Defense Logistics Management System ANSI X12 Implementation Conventions, which contain the functionality of AMCL 8A.

A basic tenet of DoD inventory policy is that material accountability rests with the storage activity responsible for accounting for discrepancies in on-hand asset balances. This does not change the ownership or management direction and control responsibilities of the Inventory Control Point (ICP). If you feel there are areas that require discussion, I would welcome a briefing from you or your staff.


James T. Eccleston
Assistant Deputy Under Secretary
(Supply Chain Integration)

Enclosure 3



ACQUISITION AND
TECHNOLOGY

(L/MDM)

OFFICE OF THE UNDER SECRETARY OF DEFENSE

3000 DEFENSE PENTAGON
WASHINGTON, DC 20301-3000

29 OCT 1997

MEMORANDUM FOR CHAIRMAN, JOINT PHYSICAL INVENTORY WORK GROUP,
DEFENSE LOGISTICS MANAGEMENT STANDARDS OFFICE,
DEFENSE LOGISTICS AGENCY

SUBJECT: Establishment of an Inventory Accuracy Standard

The Joint Physical Inventory Work Group (JPIWG) is requested to develop a standard for measuring inventory record accuracy by March 1998. The inventory record accuracy rate, as determined through random statistical sampling of physical inventories, will be compared to this standard to assess the record accuracy at the distribution depots (wholesale and below wholesale).

In addition, the JPIWG is also requested to revitalize efforts to develop one or more random statistical sampling methods that will meet the requirements of the logistics, financial (Chief Financial Officer Act (CFOA)), and audit communities. The sampling methods developed must work at the wholesale and below wholesale distribution depots. These methods must be agreed upon and in place to conduct the required random samples for the FY98 CFOA report.

Walter D. Atchley
Acting Assistant Deputy Under Secretary
(Materiel and Distribution
Management)



Enclosure 4