DARRELL E. ISSA, CALIFORNIA CHAIRMAN

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LAWRENCE J. BRADY STAFF DIRECTOR

## ONE HUNDRED TWELFTH CONGRESS

# Congress of the United States

# House of Representatives

COMMITTEE ON OVERSIGHT AND GOVERNMENT REFORM 2157 RAYBURN HOUSE OFFICE BUILDING WASHINGTON, DC 20515–6143

> MAJORITY (202) 225–5074 FACSIMILE (202) 225–3974 MINORITY (202) 225–5051 http://oversight.house.gov

ELIJAH E. CUMMINGS, MARYLAND RANKING MINORITY MEMBER

EDOLPHUS TOWNS, NEW YORK CAROLYN B. MALONEY, NEW YORK ELEANOR HOLMES NORTON, DISTRICT OF COLUMBIA DENNIS J. KUCINICH, OHIO JOHN F. TIERNEY, MASSACHUSETTS WM. LACY CLAY, MISSOURI STEPHEN F. LYNCH, MASSACHUSETTS JIM COOPER, TENNESSEE GERALD E. CONNOLLY, VIRGINIA MIKE OUIGLEY, ILLINOIS BRUCE L. BRALEY, IOWA PETER WELCH, VERMONT JOHN A. YARMUTH, KENTUCKY CHRISTOPHER S. MURPHY, CONNECTICUT JACKIE SPEIFE, CALIFORNIA

April 10, 2012

The Honorable Tim Geithner Secretary of the Treasury Department of Treasury 1500 Pennsylvania Ave NW Washington, DC 20220

Dear Secretary Geithner:

The Committee on Oversight and Government Reform is gathering governmentwide data about the cost and frequency of agency-funded overnight conferences held outside of the Washington, D.C-area. As part of this investigation, I am writing to request documents and information related to such conferences and the employees who planned and attended them.

On February 9, 2009, the President publically condemned frivolous spending of taxpayer dollars at a town hall meeting in Indiana. He stated: "you can't go take a trip to Las Vegas or go down to the Super Bowl on the taxpayers' dime."<sup>1</sup>

With that in mind, on July 24, 2009, I wrote to the Social Security Administration (SSA) to request documents and information related to a "three-day conference for managers at the Arizona Biltmore Resort and Spa."<sup>2</sup> The agency subsequently produced documents to the Committee that showed it had been careless with taxpayer dollars. The SSA Administrator determined that "the conference organizers made some decisions that were not fully compliant with [SSA] policies or adequately sensitive to the expectations of the agency."<sup>3</sup>

http://www.abc15.com/content/news/investigators/story/Social-Security-spends-700-000-on-

Phoenix/RrHYWi4IRka1mC7wJTm4uQ.cspx (last visited July 16, 2009).

<sup>&</sup>lt;sup>1</sup> Dave Toplikar, Las Vegas Still 'Reeling' from Obama Comments, Says Mayor, LAS VEGAS SUN (Oct. 21, 2010).

<sup>&</sup>lt;sup>2</sup> Letter from Hon. Darrell Issa, Ranking Member, Comm. on Oversight & Gov't Reform [hereinafter Committee] to Hon. Michael J. Astrue, Adm'r, U.S. Social Security Admin. (July 24, 2009) (citing Josh Bernstein, *Social Security Spends \$700,000 on Phoenix Conference*, KNXV-TV,

<sup>&</sup>lt;sup>3</sup> Letter from Hon. Michael J. Astrue, Adm'r, U.S. Social Security Admin., to Hon. Darrell Issa, Ranking Member, Committee (Sept. 10, 2009).

The Honorable Tim Geithner April 10, 2012 Page 2

The Administrator made significant organizational changes at SSA to prevent a recurrence.<sup>4</sup> At the time, I hoped that the abundance of negative publicity about the event from a variety of news outlets would serve as notice that federal departments and agencies cannot use taxpayer dollars to pay for vacations disguised as conferences.<sup>5</sup>

The General Services Administration (GSA) failed to heed the President's message and to learn from the mistakes of the SSA. According to an April 2, 2012, report by the GSA Office of the Inspector General (OIG), the agency's biennial Western Regions Conference held in October 2010 was "excessive" and "wasteful."<sup>6</sup> The conference, held at the M Resort in Las Vegas, cost \$822,751. According to the OIG report, witnesses characterized the conference as "over the top."<sup>7</sup> In fact, the planners made it a priority to outdo previous years' conference.<sup>8</sup>

Other agencies will hold major conferences in the upcoming months. The Las Vegas Convention and Visitors Authority lists a two-day coal mine methane conference in September for 150 attendees organized by the Environmental Protection Agency; a six-day Department of Health and Human Services conference scheduled for June, with 325 expected attendees; and a Department of Defense worldwide education symposium for 2,500 in July.<sup>9</sup>

On November 9, 2011, the President signed an executive order that directed agencies to spend funds more efficiently.<sup>10</sup> Specifically related to travel, the President stated:

[T]o ensure efficient travel spending, agencies are encouraged to devise strategic alternatives to Government travel, including local or technological alternatives, such as teleconferencing and video conferencing. Agencies should make all appropriate efforts to conduct business and host or sponsor events in space controlled by the Federal Government, wherever practicable and cost effective.<sup>11</sup>

<sup>&</sup>lt;sup>4</sup> *Id*.

<sup>&</sup>lt;sup>5</sup> See Joseph Rhee & Brian Ross, Social Security Execs Boogie Down at Lavish Phoenix Conference, ABC NEWS (July 15, 2009); Luxury on Your Dime, FOX NEWS (Apr. 29, 2011), http://widoo formous com/w/2025100/herence.com/w

http://video.foxnews.com/v/3935199/luxury-on-your-dime/.

<sup>&</sup>lt;sup>6</sup> Gen. Servs. Admin., Office of the Inspector Gen., *Management Deficiency Report: Gen. Serv. Admin. Public Buildings Service 2010 Western Regions Conference* (Apr. 2, 2012) [hereinafter OIG Report]. <sup>7</sup> Id. at 1-2.

<sup>&</sup>lt;sup>8</sup> Id.

<sup>&</sup>lt;sup>9</sup> Steve Tetreault & Peter Urban, *Nevadans, industry scramble to limit fallout from GSA junket*, LAS VEGAS REVIEW-JOURNAL, Apr. 4, 2012.

<sup>&</sup>lt;sup>10</sup> Exec. Order No. 13,589, *available at* http://www.whitehouse.gov/the-press-office/2011/11/09/executive-order-promoting-efficient-spending (Nov. 9, 2011). <sup>11</sup> *Id*.

The Honorable Tim Geithner April 10, 2012 Page 3

With regard to commemorative items, the President directed agencies to "limit the purchase of promotional items (e.g. plaques, clothing, and commemorative items), in particular where they are not cost-effective."<sup>12</sup> This order, in addition to the President's public comments, should deter event organizers from even considering expensive off-site conferences.

The Consumer Financial Protection Bureau (CFPB) appears to be ignoring the President's clear guidance. Despite the President's comments and the executive order, CFPB is seeking to hire an "Invitations Coordinator."<sup>13</sup> This individual's duties include tracking invitations for CFPB agency officials, researching the events to which they are invited, and maintaining a master schedule of events.<sup>14</sup> The individual who fills this role could earn as much as \$102,900 annually.<sup>15</sup>

As families around the country are having to spend less to make ends meet, the federal government must follow suit. The American people have an expectation that the federal government is not using their tax dollars to pay for lavish conferences or to fund the salaries of event planners. In order to assist the Committee with its investigation, please provide responses to the following requests for information:

- 1. Provide a list of overnight conferences funded by the department and attended by more than 50 employees since January 1, 2005. For each conference provide date(s), location, cost, funding source, and number of attendees.
- 2. Provide the names, titles, and salaries of any individuals employed by the department to plan events.

The Committee also requests that the Department produce the following documents, in electronic format, for the time period January 1, 2005 to the present:

3. The address of any website created to promote, track, or commemorate department conferences. If the website is currently archived on the agency's intranet, provide an electronic copy.

The Committee on Oversight and Government Reform is the principal oversight committee of the House of Representatives and may at "any time" investigate "any matter" as set forth in House Rule X. An attachment to this letter provides additional information about responding to the Committee's request.

<sup>12</sup> Id.

<sup>&</sup>lt;sup>13</sup> Job Announcement Number 12-CFPB-145X, Invitations Coordinator, Consumer Financial Protection Bureau, available at http://www.usajobs.gov/GetJob/ViewDetails/306225500 (last visited Apr. 5, 2012).
<sup>14</sup> Id.

<sup>&</sup>lt;sup>15</sup> Id.

The Honorable Tim Geithner April 10, 2012 Page 4

We request that you provide the requested documents and information as soon as possible, but no later than noon on April 23, 2012. When producing documents to the Committee, please deliver production sets to the Majority Staff in Room 2157 of the Rayburn House Office Building and the Minority Staff in Room 2471 of the Rayburn House Office Building. The Committee prefers, if possible, to receive all documents in electronic format.

If you have any questions about this request, please contact Ashley Callen or Ashok Pinto of the Committee Staff at (202) 225-5074. Thank you for your attention to this matter.

Sincerely, anell for Darrell Issa Chairman

Enclosure

cc: The Honorable Elijah E. Cummings, Ranking Member



# DEPARTMENT OF THE TREASURY WASHINGTON, D.C. 20220

ASSISTANT SECRETARY

April 23, 2012

The Honorable Darrell Issa Chairman Committee on Oversight and Government Reform U.S. House of Representatives Washington, DC 20515

Dear Chairman Issa:

I am writing in response to your letter requesting materials about the cost and frequency of government-funded overnight conferences. Your letter raises important issues related to the expenditure of funds and the stewardship of taxpayer dollars. As the agency responsible for managing the finances of the federal government, we are keenly aware of the need to safeguard limited taxpayer resources. Treasury is firmly committed to the principles underlying the President's comments, which you quote in your letter.

In response to your request for information, we conducted a review of Treasury's Departmental Offices and identified only one overnight conference funded by the Departmental Offices and attended by more than 50 employees since January 1, 2005. Enclosed with this letter is the information you requested on the dates, location, cost, funding source, and number of attendees.

Treasury's Departmental Offices does not employ any individual (or individuals) whose job is exclusively to plan staff events. We do fund a small office including four employees (salary ranges from GS 7 to 15) who provide the logistical services necessary to facilitate meetings and symposia, most of which are held in the Main Treasury building. The same employees also manage the staff cafeteria, maintain audio-visual equipment, and allocate space for smaller meetings throughout the Main Treasury Complex.

Treasury maintains only one website that is exclusively dedicated to a conference. The conference in question was hosted in Washington, DC, and the site can be found at this URL: <u>http://www.treasury.gov/initiatives/wsr/ofr/Pages/Macroprudential-Toolkit-Conference.aspx</u>.

We understand that you recently sent a similar request for information to the Internal Revenue Service, and that the IRS intends to respond separately to that letter. Please do not hesitate to contact me if you need any additional data or have questions about the enclosed information.

Sincerely,

Alustai - Atopayne

Alastair M. Fitzpayne Assistant Secretary, Legislative Affairs

# Enclosures

# cc: The Honorable Elijah E. Cummings

# **Agency-Funded Overnight Conferences**

Total Attendance	300**			-
Funding Source	S&ED/Office of Secretary/International Affairs			
Cost	<b>\$391,336.74</b>			
Location	Annapolis, MD			
Dates	June 16-18, 2008			
Conference Name	U.SChina Strategic Economic Dialogue IV*			

global rebalancing. It is held once or twice a year and alternates venue between the U.S. and China. All S&ED conferences held in the U.S. since June, 2008, \*The SED (now the S&ED) is the primary dialogue between the U.S. and China on an array of issues including investment, trade, economic growth, and have been held in Washington, DC.

\*\* Since the U.S. was hosting, the cost covered all attendees, who included representatives of other Federal agencies and the Chinese Delegation. Treasury Employees attending numbered 55.

### DARRELL E. ISSA, CALIFORNIA CHAIRMAN

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WASHINGTON, DC 20515-6143

MAJORITY (202) 225–5074 FACSIMILE (202) 225–3974 MINORITY (202) 225–5051 http://oversight.house.gov

April 20, 2012

The Honorable Douglas H. Shulman Commissioner Internal Revenue Service 1111 Constitution Avenue NW Washington, D.C. 20004

Dear Commissioner Shulman:

The Committee on Oversight and Government Reform is gathering governmentwide data about the cost and frequency of agency-funded overnight conferences held outside of the Washington, D.C-area. As part of this investigation, I am writing to request documents and information related to such conferences and the employees who planned and attended them.

On February 9, 2009, the President publically condemned frivolous spending of taxpayer dollars at a town hall meeting in Indiana. He stated: "you can't go take a trip to Las Vegas or go down to the Super Bowl on the taxpayers' dime."<sup>1</sup>

With that in mind, on July 24, 2009, I wrote to the Social Security Administration (SSA) to request documents and information related to a "three-day conference for managers at the Arizona Biltmore Resort and Spa."<sup>2</sup> The agency subsequently produced documents to the Committee that showed it had been careless with taxpayer dollars. The SSA Administrator determined that "the conference organizers made some decisions that were not fully compliant with [SSA] policies or adequately sensitive to the expectations of the agency."<sup>3</sup>

http://www.abc15.com/content/news/investigators/story/Social-Security-spends-700-000-on-Phoenix/RrHYWi4IRka1mC7wJTm4uQ.cspx (last visited July 16, 2009).

### ELIJAH E. CUMMINGS, MARYLAND RANKING MINORITY MEMBER

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<sup>&</sup>lt;sup>1</sup> Dave Toplikar, *Las Vegas Still 'Reeling' from Obama Comments, Says Mayor*, LAS VEGAS SUN (Oct. 21, 2010).

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The Honorable Douglas H. Shulman April 20, 2012 Page 2

The Administrator made significant organizational changes at SSA to prevent a recurrence.<sup>4</sup> At the time, I hoped that the abundance of negative publicity about the event from a variety of news outlets would serve as notice that federal departments and agencies cannot use taxpayer dollars to pay for vacations disguised as conferences.<sup>5</sup>

All agencies must plan conferences with guidance provided by the President in mind. On November 9, 2011, President Obama signed an executive order that directed agencies to spend funds more efficiently.<sup>6</sup> Specifically related to travel, the President stated:

[T]o ensure efficient travel spending, agencies are encouraged to devise strategic alternatives to Government travel, including local or technological alternatives, such as teleconferencing and video conferencing. Agencies should make all appropriate efforts to conduct business and host or sponsor events in space controlled by the Federal Government, wherever practicable and cost effective.<sup>7</sup>

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As families around the country spend less to make ends meet, the federal government must follow suit. The American people have an expectation that the federal government is not using their tax dollars to pay for lavish conferences or to fund the salaries of event planners.

The General Services Administration (GSA) failed to heed the President's message and to learn from the mistakes of the SSA. According to an April 2, 2012, report by the GSA Office of the Inspector General (OIG), the agency's biennial Western Regions Conference held in October 2010 was "excessive" and "wasteful."<sup>9</sup> The conference, held at the M Resort in Las Vegas, cost \$822,751. According to the OIG report, witnesses characterized the conference as "over the top."<sup>10</sup> In fact, the planners

<sup>&</sup>lt;sup>4</sup> *Id*.

<sup>&</sup>lt;sup>5</sup> See Joseph Rhee & Brian Ross, Social Security Execs Boogie Down at Lavish Phoenix Conference, ABC NEWS (July 15, 2009); Luxury on Your Dime, FOX NEWS (Apr. 29, 2011), http://video.foxnews.com/v/3935199/luxury-on-your-dime/.

<sup>&</sup>lt;sup>6</sup> Exec. Order No. 13,589, *available at* http://www.whitehouse.gov/the-press-office/2011/11/09/executive-order-promoting-efficient-spending (Nov. 9, 2011).

<sup>&</sup>lt;sup>7</sup> Id. <sup>8</sup> Id.

 <sup>&</sup>lt;sup>9</sup> Gen. Servs. Admin., Office of the Inspector Gen., *Management Deficiency Report: Gen. Serv. Admin. Public Buildings Service 2010 Western Regions Conference* (Apr. 2, 2012) [hereinafter OIG Report].
 <sup>10</sup> Id. at 1-2.

The Honorable Douglas H. Shulman April 20, 2012 Page 3

made it a priority to outdo previous years' conferences.<sup>11</sup> This Committee held a hearing on April 16 to address GSA's culture of wasteful spending.

Unfortunately, these lavish conferences by the SSA and GSA do not appear to be isolated incidents. The Committee has recently obtained information about an Internal Revenue Service (IRS) conference in Anaheim, California during the week of August 23, 2010. The Small Business/Self-Employed Division of the IRS hosted this conference, which took place near Disneyland and reportedly cost in excess of \$6 million.

To help the Committee determine whether this conference was an appropriate expenditure of taxpayer dollars, please provide the following information:

- 1. The date, venue, and number of attendees for the Anaheim conference;
- 2. The total cost of the conference and the funding source;
- 3. The names of all managers within the Small Business/Self-Employed Division who attended the conference; and,
- 4. The names of all individuals who approved funding for the conference.

If the IRS did in fact spend more than \$6 million on a conference in 2010, it may signal a broader problem within the agency. So that the Committee can better understand the full history of IRS spending on conferences, please also provide the following information:

- 5. A list of all overnight conferences funded by the IRS and attended by more than 50 employees since January 1, 2005. For each conference provide date(s), location, cost, funding source, and number of attendees; and
- 6. The names, titles, and salaries of any individuals employed by the IRS to plan events.

The Committee on Oversight and Government Reform is the principal oversight committee of the House of Representatives and may at "any time" investigate "any matter" as set forth in House Rule X. An attachment to this letter provides additional information about responding to the Committee's request.

We request that you provide the requested documents and information as soon as possible, but no later than noon on May 4, 2012. When producing documents to the Committee, please deliver production sets to the Majority Staff in Room 2157 of the Rayburn House Office Building and the Minority Staff in Room 2471 of the Rayburn

<sup>11</sup> Id.

The Honorable Douglas H. Shulman April 20, 2012 Page 4

House Office Building. The Committee prefers, if possible, to receive all documents in electronic format.

If you have any questions about this request, please contact Ashley Callen or Ashok Pinto of the Committee Staff at (202) 225-5074. Thank you for your attention to this matter.

Sincerely, anolton Darrell Issa Chairman

# Attachment

cc: The Honorable Elijah E. Cummings, Ranking Minority Member Committee on Oversight and Government Reform DARRELL E. ISSA, CALIFORNIA CHAIRMAN

ELIJAH E. CUMMINGS, MARYLAND RANKING MINORITY MEMBER

1

ONE HUNDRED TWELFTH CONGRESS

# Congress of the United States

# House of Representatives

COMMITTEE ON OVERSIGHT AND GOVERNMENT REFORM 2157 Rayburn House Office Building Washington, DC 20515–6143

> Majority (202) 225–5074 Minority (202) 225–5051

# **Responding to Committee Document Requests**

- 1. In complying with this request, you should produce all responsive documents that are in your possession, custody, or control, whether held by you or your past or present agents, employees, and representatives acting on your behalf. You should also produce documents that you have a legal right to obtain, that you have a right to copy or to which you have access, as well as documents that you have placed in the temporary possession, custody, or control of any third party. Requested records, documents, data or information should not be destroyed, modified, removed, transferred or otherwise made inaccessible to the Committee.
- 2. In the event that any entity, organization or individual denoted in this request has been, or is also known by any other name than that herein denoted, the request shall be read also to include that alternative identification.
- 3. The Committee's preference is to receive documents in electronic form (i.e., CD, memory stick, or thumb drive) in lieu of paper productions.
- 4. Documents produced in electronic format should also be organized, identified, and indexed electronically.
- 5. Electronic document productions should be prepared according to the following standards:
  - (a) The production should consist of single page Tagged Image File ("TIF"), files accompanied by a Concordance-format load file, an Opticon reference file, and a file defining the fields and character lengths of the load file.
  - (b) Document numbers in the load file should match document Bates numbers and TIF file names.
  - (c) If the production is completed through a series of multiple partial productions, field names and file order in all load files should match.

- 6. Documents produced to the Committee should include an index describing the contents of the production. To the extent more than one CD, hard drive, memory stick, thumb drive, box or folder is produced, each CD, hard drive, memory stick, thumb drive, box or folder should contain an index describing its contents.
- 7. Documents produced in response to this request shall be produced together with copies of file labels, dividers or identifying markers with which they were associated when they were requested.
- 8. When you produce documents, you should identify the paragraph in the Committee's request to which the documents respond.
- 9. It shall not be a basis for refusal to produce documents that any other person or entity also possesses non-identical or identical copies of the same documents.
- 10. If any of the requested information is only reasonably available in machine-readable form (such as on a computer server, hard drive, or computer backup tape), you should consult with the Committee staff to determine the appropriate format in which to produce the information.
- 11. If compliance with the request cannot be made in full, compliance shall be made to the extent possible and shall include an explanation of why full compliance is not possible.
- 12. In the event that a document is withheld on the basis of privilege, provide a privilege log containing the following information concerning any such document: (a) the privilege asserted; (b) the type of document; (c) the general subject matter; (d) the date, author and addressee; and (e) the relationship of the author and addressee to each other.
- 13. If any document responsive to this request was, but no longer is, in your possession, custody, or control, identify the document (stating its date, author, subject and recipients) and explain the circumstances under which the document ceased to be in your possession, custody, or control.
- 14. If a date or other descriptive detail set forth in this request referring to a document is inaccurate, but the actual date or other descriptive detail is known to you or is otherwise apparent from the context of the request, you should produce all documents which would be responsive as if the date or other descriptive detail were correct.
- 15. The time period covered by this request is included in the attached request. To the extent a time period is not specified, produce relevant documents from January 1, 2009 to the present.
- 16. This request is continuing in nature and applies to any newly-discovered information. Any record, document, compilation of data or information, not produced because it has not been located or discovered by the return date, shall be produced immediately upon subsequent location or discovery.

- 17. All documents shall be Bates-stamped sequentially and produced sequentially.
- 18. Two sets of documents shall be delivered, one set to the Majority Staff and one set to the Minority Staff. When documents are produced to the Committee, production sets shall be delivered to the Majority Staff in Room 2157of the Rayburn House Office Building and the Minority Staff in Room 2471of the Rayburn House Office Building.
- 19. Upon completion of the document production, you should submit a written certification, signed by you or your counsel, stating that: (1) a diligent search has been completed of all documents in your possession, custody, or control which reasonably could contain responsive documents; and (2) all documents located during the search that are responsive have been produced to the Committee.

# Definitions

- 1. The term "document" means any written, recorded, or graphic matter of any nature whatsoever, regardless of how recorded, and whether original or copy, including, but not limited to, the following: memoranda, reports, expense reports, books, manuals, instructions, financial reports, working papers, records, notes, letters, notices, confirmations, telegrams, receipts, appraisals, pamphlets, magazines, newspapers, prospectuses, inter-office and intra-office communications, electronic mail (e-mail), contracts, cables, notations of any type of conversation, telephone call, meeting or other communication, bulletins, printed matter, computer printouts, teletypes, invoices, transcripts, diaries, analyses, returns, summaries, minutes, bills, accounts, estimates, projections, comparisons, messages, correspondence, press releases, circulars, financial statements, reviews, opinions, offers, studies and investigations, questionnaires and surveys, and work sheets (and all drafts, preliminary versions, alterations, modifications, revisions, changes, and amendments of any of the foregoing, as well as any attachments or appendices thereto), and graphic or oral records or representations of any kind (including without limitation, photographs, charts, graphs, microfiche, microfilm, videotape, recordings and motion pictures), and electronic, mechanical, and electric records or representations of any kind (including, without limitation, tapes, cassettes, disks, and recordings) and other written, printed, typed, or other graphic or recorded matter of any kind or nature, however produced or reproduced, and whether preserved in writing, film, tape, disk, videotape or otherwise. A document bearing any notation not a part of the original text is to be considered a separate document. A draft or non-identical copy is a separate document within the meaning of this term.
- 2. The term "communication" means each manner or means of disclosure or exchange of information, regardless of means utilized, whether oral, electronic, by document or otherwise, and whether in a meeting, by telephone, facsimile, email, regular mail, telexes, releases, or otherwise.
- 3. The terms "and" and "or" shall be construed broadly and either conjunctively or disjunctively to bring within the scope of this request any information which might

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otherwise be construed to be outside its scope. The singular includes plural number, and vice versa. The masculine includes the feminine and neuter genders.

- 4. The terms "person" or "persons" mean natural persons, firms, partnerships, associations, corporations, subsidiaries, divisions, departments, joint ventures, proprietorships, syndicates, or other legal, business or government entities, and all subsidiaries, affiliates, divisions, departments, branches, or other units thereof.
- 5. The term "identify," when used in a question about individuals, means to provide the following information: (a) the individual's complete name and title; and (b) the individual's business address and phone number.
- 6. The term "referring or relating," with respect to any given subject, means anything that constitutes, contains, embodies, reflects, identifies, states, refers to, deals with or is pertinent to that subject in any manner whatsoever.

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4



# DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE WASHINGTON, D.C. 20224

May 4, 2012

The Honorable Darrell Issa Chairman Committee on Oversight and Government Reform U. S. House of Representatives Washington, DC 20515

Dear Mr. Chairman:

Thank you for your letter of April 20, in which you asked the IRS to provide information relating to out of town meetings and related travel expenses, including a specific continuing professional education meeting held in August 2010.

I write to let you know that IRS staff are diligently working to compile the data required to respond to your questions. The IRS is a large agency, and in the interests of accurately responding to your inquiry, the staff working on the response are in the process of assembling and verifying data from all IRS operating units. As an agency with a large workforce and a complex mission, the IRS will have a substantial number of meetings in each year from 2005 to present that meet the criteria in your letter of meetings with 50 or more employees.

IRS staff are working as quickly as they can to assemble the information needed to respond to all of your questions. Thank you in advance for your patience as we work to fully respond to the Committee's request. I have asked IRS staff to keep the Committee apprised of our progress, and will follow up with additional information in the near future.

If you have any questions in the meantime, please contact me or have your staff contact Catherine Barre, Director, Legislative Affairs, at 202-622-3720.

Sincerely,

Douglas H. Shulman



# DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE WASHINGTON, D.C. 20224

May 17, 2012

The Honorable Darrell Issa Chairman Committee on Oversight and Government Reform U.S. House of Representatives Washington, D.C. 20515

Dear Mr. Chairman:

I am following up on my initial response to your letter of April 20, in which you asked about IRS expenses related to overnight meetings. As IRS staff continue to compile information to respond to your request for data from 2005 to present, I have enclosed the information that responds to your specific questions about a continuing professional education meeting held in Anaheim, CA in August 2010.

Let me update you on the analysis that IRS staff have undertaken to respond to your request regarding this meeting. IRS staff have conducted an initial review and found that this continuing professional education meeting was conducted for managers from 350 different offices of the division of approximately 26,000 employees that houses the bulk of IRS compliance personnel. This initial review shows that approximately 2,620 employees attended the meeting and the total cost of the meeting was approximately \$4.13 million, or just under \$1,600 per attendee for a three-day, four-night meeting. This includes all government expenses relating to the meeting, including travel and meals (which were paid through per diems).

The purpose of the meeting was to ensure that managers had proper training to lead their employees and adapt to significant changes that were occurring at the time. The training took place at a time when the IRS had recently implemented several new programs, including some that gave employees new flexibility to work with taxpayers during difficult economic times. In addition, this division faced unique challenges in 2010, including significant turnover in the management ranks and a substantial increase in threats against IRS employees subsequent to the attack on an IRS facility in Austin earlier that year. In addition to a variety of other subjects, there were special presentations at this meeting on employee safety and security made by security personnel from the IRS and the Treasury Inspector General for Tax Administration.

Anaheim was selected after a review of 23 cities for cost and logistical reasons. The meeting started at 8 a.m. every day and ran through the end of the day every day. The agenda included no activity at Disneyland, and provided no free time for such activities.

Our initial review shows that proper procedures were followed. However, out of an abundance of caution, and recognizing current public concerns relating to out-of-town meetings involving government employees, I proactively requested that our Inspector General conduct an independent review to ensure that all government and IRS procedures were followed. That review is underway, and, if issues are raised, I will not hesitate to promptly take appropriate actions.

Continuing professional education is essential to ensuring that IRS runs its programs on a consistent nationwide basis in a way that respects taxpayer rights and ensures that managers are equipped to lead their employees effectively. The IRS has a complex mission, and employs nearly 100,000 people to serve approximately 200 million individuals, businesses, and tax-exempt organizations.

Until 2011, it had been the agency practice for many years to periodically conduct continuing professional education meetings of a national scale. For example, in each year from 2005 to 2010, the IRS Taxpayer Advocate Service conducted an annual training meeting for its employees. While IRS staff have not yet performed a detailed review of the costs of these meetings, we believe that – due to the substantial number of attendees – the cost of each of these meetings was in the range of \$1.7 million to \$2.9 million.

Notwithstanding the importance and value of in-person training, the costs of nationwide large scale training meetings such as these are substantial. In light of the current fiscal situation, we recognize the importance of conserving limited government resources. I want to let you know that we have dramatically cut the number of meetings involving travel since 2010, and we have not held any large scale nationwide meetings like these in 2011 or 2012, nor do we have any plans to do so. Instead, we have explored alternatives that utilize technology where possible.

Over the past several years we have been very focused on cost cutting at the IRS. From FY 2009 through the FY 2013 proposed budget, the IRS will have achieved nearly \$1 billion in budget savings and efficiencies. The IRS recognizes and takes seriously our obligation to be good stewards of taxpayer dollars. We will continue to look for ways to train our people so that we meet our responsibilities in the most cost effective manner.

If you have additional questions, please contact me or have your staff contact Catherine Barre, Director, Legislative Affairs, at (202) 622-3720.

Sincerely,

Douglas H. Shuiman

Enclosure

# ENCLOSURE

<u>The date, venue, and number of attendees for the Anaheim conference</u> August 24 – 26, 2010

Continuing Professional Education Meeting was held at the Hilton and Marriott hotels in Anaheim. Some attendees also stayed at the Sheraton hotel.

There were approximately 2,620 attendees (principally the managers of this division of approximately 26,000 employees).

<u>The total cost of the conference and the funding source</u> Estimated total cost based on staff analysis was \$4.13 million, or \$1,576 per attendee, funded from annual appropriations.

<u>The names of all managers within the Small Business/Self-Employed Division</u> <u>who attended the conference</u> See separate attachment

<u>The names of all individuals who approved funding for the conference</u> Per procedures in place at that time, the IRS Deputy Commissioner for Operations Support had final approval authority for larger meetings and approved the meeting. The following list contains the names of the participants in the Small Business/Self-Employed Division (and SB/SE Counsel) who attended the 2010 All Managers Continuing Professional Education meeting in Anaheim, CA. This list is based on the participant list on file at the time of the meeting.

Abbott Jr. George Abner Jr. Castell Abraham, Ana Abrams, Faren Aceto, Joseph Acevedo, Louis Acone, Mary Ann Acosta, Gloria Adames, Katherine Adamonis, Paul Adams, Shalon Adeniji, Ade Aquilar, Victor Aguilera, Francesca Ah Yat. Patricia Ahern-Emil, Jennifer Ajel, Evelyn Akins, Ron Akins, Tommica Albanese, George Albert, Jr., Earl Albritton, Robert Alexander, Joyce Alexander, Lionell Ali, Mohamed Allan, Richard Allen, Charles Allen, Jane Allen, Kelby Allen, Robert Allen-Reed, Viveca Allevato, Tony Allgaier, Ingrid Allred, Brent Almuete, Clarita Alschuler, Milt Alvara, Lorenzo Alvarado, Leo Alvarado, Michelle Alvarado, Paul Amarante, Jennifer Amburgy, Pam Amene. Geraldine Ames-Grant, Willette Amos, Calvin AmRhein, Dawn Amster, Rich Anderson, Gary Anderson . Sam Andrews, Colin

Andrews, Desalvn Andrews, Shirley Andrini-Nwufoh, Cecilia Andrusyszyn, Robert Angieri, Jasen Anthony, John Anthony, Pamellia Antonio, Myrna Archbold, Judy Archer, Peggy Archie, Janice Arena, Margaret Arjun, Rohan Armijo, Rochelle Armstrong, Barbara Armstrong, Theodore Arneson, Barbara Aronin, Marc Aronson, David Arrigo, Diane Arthur, William Asbury, Brenda Ashman, Clair Asis. Florante Assalone, Patricia Athey, Judith Atkinson Brian Austen Turner, Connie Austin, Jeffrey Averill, Roseann Avigliano, Paula Axelrod, Karen Baalman, Kenneth Babar, Shahid Babb, Anita Badalucco, JoAnn Bader, Roseanne Badzo, Kelly Baessler, James Bahr, Larry Bailey, Kristen Bailey, Ramona Baker. Bev Baker, Curtis Baker, Monica Baker, Patricia Baker, Ruth Baldwin, Denise Baldwin, Robin Baldwin, Stephanie

Ballard, Jeffery Ballard, Maria Banks, Mary Ann Banks, Jr., Fred Banowsky, Bill Barber, Dominic Bard, Nicole Barden, Donald Barham, Dretha Bariana, Ava Barkley, Blaine Barnes, Gwendolyn Barnes, Mary Barocio, Diana Barr, Winford Barrientos, Sandra Barrier, Robert Barry, John Barthel, Linda Basalla, Jeff Basara, Lorraine Basciano, Tony Bascunan, Kathy Bates, Kristen Bates, Pamela Bates, Paul Bayless, Bryan Baze, Kathy Beasley, Loretta Beck, Linda Becker, Blake Becker, Maryann Bedlivy, Hank Beeman, Donna Behrle, Jr., Anthony Bell. Delores Bell, Homer Bell, Karen Bell, Yvette Bell, Mary Bellamy, Leo Bellamy, Lisa Bellamy, Teresa Bellcock, Nancy Bellomo, Kelly Belton, Patsy Bembry, Marsha Bendfeldt, Susan Benedetti, Patricia Benene, Judith

Benford, Gary Benham III, Brad Benner, Lauren Bennett, Alonzo Bennett, Barbara Bennett, Edie Bennett, Jeff Bennie, John Bennit, Lorna **Benoit**, **Preston** Benson, Michelle Berg, Gaylon Bergmans, Rick Bergschneider, Craig Bergsrud, Denise Berkowitz, Joel Bermudez, Nelia Bernatawicz, James Bernis, Debra Bernstein, Michael Berte, Karen Bessert, Phyllis Best, Brian Betz, Eric Bever, Mark Bilotta, Timothy Bisel, Karyn Bissell, Allen Bitting, Lyn Bittle, Marie Blagg, Diane Blaha, Kevin Blaine, Gwendolyn Blakev, Grace Blanford, Connie Blankenship, Paula Bliss, Margaret Blizzard, Patricia Blount, Rashinda Blowers, Becky Boatman, Dorothy Bobo, Carolyn Bocchetti, Stephen Bocchino, Kathleen Boespflug, Brian Bogan, Cassandra Bogolub, Debra Bogulawski, Walter Boles, Patti Bologna, Lucy Bolton, Laverne Bonds, Steven Bonilla, Simon Bonn, Kristin Bonner, Meg Bonnett, Gary

Boos, Victoria Boothe, Charles Boraas, Ted Borbon, Kim Borg, Peter Borgo, Thomas Borop, Stephanie Borro, Christine Bouldin, Cindy Bousnakis, Peter Bove. Garv Bowen, Bo Bowers, Christine Bowlen, Daniel Bowling, Barbara Bowman, Scott Boyce, Robert Boyd, Barbara Boyd. Charles Boyer, Brenda Boyle, Catherine Bracken, Theresa Bradford, Carla Bradley, John Bradley, William Brady, Dorothy Brady, John Brady, Karen Braegger, Glenda Branch, James Branche, Vincent Brandon, David Branning, Kurt Bratcher, Angela Bratsch, Joan Braunz, Susan Braverman, Mitchell Breese, Pat Brellenthin, Cheryl Brennan, Barbara Brennan, Christine Brennan, Lynn Brenneman, Denise Brescia, Adam Brewer, Robert Brewer, Terry Brewerton, Kathryn Bricker, Thomas Brickhouse, Costella Bridgeman, Fred Briggs, Sandra Brigle, Debra Briscoe, Jeanette Britton, Margaret Broadnax, Felecia Broleben, Flo

Brooks, Jacqueline Brooks Michael Broughton, Rebecca Brouse, Tiffany Brousseau, Rae Brown, Dennis Brown, Barlo Brown, Beverly Brown, Carolyn Brown, Dean Brown, Eric Brown, Jamie Brown, John Brown, Marc Brown, Marilyn Brown, Moe Brown, Monique Brown, Nat Brown, Pamela Brown, Patricia Brown, Stephanie Brown, Tracy Brown, Anne Brown, Dametria Browne, Stephanie **Broyles**, Anne Bruckner, Alan Brumley, Gladys Bruner, Iva Brunson, Cynthia Brusseau, Paul Brvant, Al Bryant, Debra Bryant, Vickie Bryant -Kennybrew, Laureen Bryson, Debra Buchwald, Carol Buchwald, Robert Buck, Susan Buckingham, Tina Buckley, Lynn Budd, Joseph Budde, Robert Budny, Richard Buffamonti, Monika Buller, William Burg, Jeffrey Burge, Mark Burger, Michelle Burgess, Sharon Burgman, Alysia Burk, Chuck Burnett, Michael Burnstedt, Gary Burrell, Ken Burton, Patricia

Burwell, Mary Busby, Kathleen **Bush, Scarlett** Butcher, Jennifer Butera, Mark Butera, Virginia Butler, Carl **Bvers**, Vicki Byington, Elaine Byrd, Gloria Byrd, Helen Byrd, Karen Caggiano, John Cahill, Colleen Cain, Joshua Calamas, William Caldwell, B J Calhoun, Tyrone Caliri, Domenic Calk, Rosemarie Callaway, Chervi Callender, Carnetta Camejo, Donna Camp, Karen Campbell, Denise Campbell, Kory Campbell, Lelia Campisano, Patricia Canada, Wanda Canales, Rosita Cannon, Denise Cannon, James Cano, Stephanie Cantrell, Susan Capon, Lela Caporaletti, Donna Capps, David Caraway, Caren Cardell, Edie Cardenas, Jane Carey, Bob Carley, Michael Carlin, Greg Carlson, Deborah Carlson, Joseph Carlson, Peggy Carmen, Jason Carmichael, Lori Caron, Susan Carpenter, John Carr, Elizabeth Carr, Susan Carrie, Jo Anna Carrillo, Felix Carroll, Frances Carroll, Rex

Carson, Thomas Carter, Angie Carter, Merlinda Carter, Patricia Carter, Veronica Carter, Yolanda Carter . Glenn Carter-Lewis, Berlinda Carter-Louis, Gwenda Cartin, Edward Caruso, Mary Lou Carver, Layne Cary, Rozette Casano-Blaustein, Anita Casey, Leola Cash, Darlene Castracane, Deborah Caudell, Charlene Caudill, Velma Cavanaugh, Kimberly Cavazos, Rosendo Cave, Dorothy Centeri, Doreen Cerchero, Marie Cervelli, Lisa Cessman, Carol Chacon, Lori Chadwell, Gary Chaffin, John Chagami, Cathy Chan, Francis Chan, Lisa Chandler, Keith Chapman, David Chatham, Diana Chavez, Christy Chavez, Lito Cheatham, Teresa Chen, Pauline Chenoweth, Frances Chetuck, Joanne Chezum, Rick Childers, Grega Christian, Timothy Christian, Richard Christon, Diane Ciaccia, Sharon Cialfi, James Clair, Timothy Clappsy, Ruthanne Clark, Dawna Clark, Marilyn Clark, Pertina Clark, Robin Clary, Luther Clay, Jerry

Claybern, Barb Claybrook, Gwannette Clotman, Leon Clower, Deborah Cobb, Gayle Codding, Julienne Coe. Sara Cohen, Ciril Cohen, Lidia Cole, Amanda Cole, Geraldine Cole, Maureen Coleman, Angela Coleman, DeWayne Coleman, Mary Collie, Mary Collins, Jane Collins, Raynetta Collins. Suzanne Collins, Jacqueline Colon, David Colson, Jeffrey Colvell, Brad Conerly, David Conner, John Connor, Kathleen Consoli, John Constantino, Grace Cook, Richard Cook, Vicky Cooke, Paul Coons. Beth Coons, Charles Cooper, Garine Cooper, Glenwood Cooper, Kenneth Cooper, Margaret Cooper, Tonia Copenhagen, John Coppola, Sal Cordero, Cheryl Cornish, Maria Coronado. Caterino Cortes, Ada Cortez, Debbie Cortez, Izabella Coskrey-Young, Verdis Coss, Vicki Costello, Diane Cotton, Kathy Couch, Debra Counts, Michael Covarrubias, Diana Coventry, Karen Cowell, Lisa Cox, Charles

Cox, Glenda Cox. Kathleen Cox. Michael Cozine, Susan Craig, Ira Craig, Kristy Craig, Steven Crain, Rosalind Cramer, Carol Crawford, Annette Crawford, John Creeger, Tammy Crews, Craig Crooker, Donald Crosby, James Crosby, Nancy Cross, Ronald Crotta, Linda Crumblin, Ashley Cullen, Vicki Culver, Joyce Cummings, Bob Cunningham, Janet Cuny, James Cuomo, Donna Cupp, George Curren, Paula Curry, Sabena Curtis-Brown, Helen Cylar, Benny D'Agostino, Bob Dailing, Carol Dairy, Edith D'Alba, Diana D'Aleo, James Dallman, Albert Damasiewicz, Michael Dang, Angie D'Angelo, Luigia Daniel, Jeffrey Daniels, Damone Daniels, Jennfier Dannoff, Antonina Danowitz, Carl Dare, Kenneth Dario, Ann Daub. Debbie Dauernheim, Denise Daugherty, Tara Daut, Lana Davis, Cassius Davis, Debra Davis, Jackie Davis, James Davis, John Davis, Jonathan

Davis, Karen Davis, Michael Davis, Michelle Davis, Robert Davis, Ruth Davis, Sherri Davis, Terry Davis . Gerri Davis, James Dawson, Betty De La Rocha, Lorena DeBerg, Bradley DeBoisbriand, Norman Decaria, Jill Deckert, Reeves Deering, Leland Defiel, Marcy DeFor, Mark Degroot-Russell, Holly Deidrich, Sue Deis, Thomas Deitrich, Lois Del Casillo, Susan Del Valle, Daniel Delaney, Margie Delemos, Kim Deleva, Paul Deloriea, Glenn DeLuca, Michele DeLucia, Victoria DelVecchio, Victoria Demaio, Patricia DeMarco, Barbara DeMasters. Carl Demetra, Cathy DeMinck, Susan Dennis, Sharon Dennis, Shaun Derosa, Toni Ann DeShields, Glendora D'Esposito, Cynthia DesRosiers, Mike Devance, Cynthia DeVito, Eva Dhatt, Jarnail Diacovo, Denise Diamond, Lynda Diaz, Armando Dibben, Michael DiBiasi, Catherine Dickerson, Donnell Dickerson, Vincent Dickinson, Bruce Dienes, John Dietz, Kathy Dietzel, James

DiFabio, Kim Diloreto, Donna Dinh, Tanya Dion, Jennie Dippel, Roxanne Dirks, Norvin Disher, Mary Ellen Dishmon, Carolyn DiToto, Perry Dixon, Kim Dixon, Linda Dixon, Linda Dixon, Vance Dixon-Martin, Naomi Doan, Brigitte Dobyns, Becki Dodgen, Joyce Doherty, David Doherty, Stephen Dolan, Richard Dolby, Ellen Dolchan, Jr., Michael Domkowski, James Donahoo, Babbie Donnelly, Kimberly Donovan, Carol Doolan, Melvin Doolittle, Karl Doranski, John Doris, Joan Dortch, Susie Douglass, Danielle Dowling, Debbie Dowling, Gregory Downes, Larry Doyle, Debbie Drefs, Cynthia Dressler, Stacey Drummond, Antoine Drury, Monika Dubois, Alain Dudley, Robert Dugger, Catrina Duke , Heather Dunagan, Kirk Dunham, Beth Dunn. Leticia Duquette, Lucy Duty-Wise, Nancy Dver, Angela Dyer-Freeman, Dana Dykes, Joe Dyson, Keith **Dyson-Lee, Evelyn** Eadie, Maurice Eady, Marlene

Earley, Stephen Ecklar, Debbie Eckles, Megahan Edelstein, Michael Edingborough, Norma Edmeads, Michelle Edwards, Diana Edwards, Phillip Edwards, Sharon Ehl, Nereida Eickenhorst, Lisa Eisenbart, Kathleen Elder, Cherry Eldridge, Darwin Elissawy, Sue Elliott, Joe Ellis, Patience Ellis, Frank Elliston, Barbara Elsayed, Denise **Emerson**, Frances Emilien, Desmond Enciso, Maryann Enciso, Tony England , William English, Carla Enterlin, Richard Enz, Michael Epperson, Charisse Eppich, Terri Ernst, Kelly Esco, Sandralyne Escobar, Dawn Espinoza, Ruben Esposito, Guv Esposito, Karen Estep, Cora Estep, Dennis Etherington, Norma Jean Evans, David Evans, Kikus Evans, Tiffany Evans, Yvonne Everett, Vivian Everly, Sharon Everson, Larry Ewell, Lisa Fair. Alexa Falcone, Raymond Falvo, Frank Fandre, Janet Fangman, Shelley Farrell, Nancy Farrell, Rachel Fay, Frances Fazzino, Renate

Feaster, Shirley Feby, Dorothy Feldman, Patricia Felicciardi, Marjorie Feltner, Beverly Fenlason, Karen Ferguson, Donna Ferguson, Shane Ferraro, Joan Ferreira, Lisa Fessahave, Haile Fiebich, Barbara Fiedler, Mariellen Fields, Minnie Fields, Patricia Fields, Ronald Fine, Josh Finger, Marguerite Fink, Faris Finkel, Leon Finley, Jacqueline Finn, Brian Finnigan, Jane Fisher, Michelle Fitzgerald, Keir Fitzgerald, Mark Fitzpatrick, Deborah Fitzpatrick, Jacqueline Flack, Rosemary Fleming, Thomas Flemons, Mary Flores, Debra Flores, Valerie Flowers, Grace Fluharty, Daniel Flynn, Patricia Foerster, Julie Fonder, Steve Foote, Joseph Ford, Yolanda Forest, Laura Forrester, Scott Foschini, Errol Foschini, Leanne Foster, Shelley Fowler, John Fox. Jefferv Fox. Robert Francis, Wendell Frank, Dee Franke, Linda Frankland, Andrea Franklin-Little, Rebecca Franks, K. Scott Frazier, Sabrina Freels, Mary Beth

Freeman, Shirley French, Sidney Fribera, Ellen Friedman, Lori Friedman, Miles Frierson, Desiree Frintzilas, Patricia Froman . Diane Frye, Leticia Fucarino, Michelle Fulmer, Laura Fusco, Malissa Fusilier, Aundra Futrell, Thomas Gagnon, June Gagnon, George Galas, Walter Galgana, Lalaine Galioto, Diane Galloway, Daryl Gally, Victoria Gandara, Arthur Gandhi, Kalpesh Ganesh, Deenanauth Garant, Charlene Garcia, Albert Garcia, Marybel Garcia, Anna Gardner, John Gardner, Randell Gardner, Venita Gardner-Oloughlin, Katherine Garner, Vande Garnish, JC Gartland, Angela Garwood, Steve Garza, Eduardo Gaskin, Keeva Gates, Margaret Gates, Theresa Gavin, Ann Marie Gaylardo, Marla Geden, John Generette, Janet Genicevitch, Peggy Gennett, Shaun Gentry, Susan Germano, Peggy Gettmann, Sherry Gibbs, Cheryl Gibbs. Vonice Gibson, Jan Gill-D'Ornellas, Joy Gilliam, Daryl Gimpleson, David Ginyard, Ida

Giusto, Karen Givens, Amy L Glahn, Linda Glaser, Maria Glasgow, Margaret Glenn II, Clarence Glispin, Denise Goetz, Carol Goldberg, Diane Golden, Cathy Goldstein, Jennifer Gonzales, Melinda Gonzales, Terri Gonzalez, Adrian Gonzalez, Caroline Goodlett II, Johnie Goodwin, Peter Googer, Sharon Gora, Larry Gordius, Linda Gordon. Denise Gordon, Steve Gorsalitz, Kim Gotay, Berenice Gottlieb, Miriam Graham, Bobbie Graham, La Sonya Grant, Brenda Grant, Cathy Grant, Terri Grasela, Patricia Gray, John Gray, Michael Gray, Valerie Graziano, Edward Grear, Levi Green, Beverly Green, George Green, Jannette Green, Maureen Green, Sharon Green, Vickie Green, Felecia Greenidge, Andria Greening, Mark Greening, Mary J Greenwood, Joan Gregory, David Grenier, Thomas Gri. Daniel Griffin Brian Griffin, Delores Griffin, Wanda Griffith, Jerry Grigsby, Don Grimes, Phyllis

Grimes, Janet Grissom, Ida Gross, Johnny Grossman, David Grosso, Robert Groze, Stephen Grubaugh, Richard Gruenheid, Jennifer Grunbaum, David Gruver, Leonard Gryszka, Anthony Guardiola, Jose Guida, Theresa Gulizia, Diane Gunn, Gloria Guntow, Janis Gurnic, Doug Gurriere, Richard Gustafson, William Guth, Michael Guzman, Amy Hackney, Connie Haddad, George Hadley, Francene Hadley, Mel Hadzega, Claire Hagemeyer, Ann Hagins, Anne Hahn, Mary Haikin, David Haile, Malcolm Haley, Sharon Hall, Dorothy Hall, Doug Hall. Monica Hall, Richard Hall, Ruth Hallman, John Halpert, Cindy Halsor, Laura Hamiel, Althia Hamilton, Donna Hamilton Burts, Stephanie Hammerstrom, James Hancey, Chad Handin, Wendy Hankerson, Susan Hannah, Charlotte Hannah, Louanne Hannah, Mary Hansen, Robert Harbison, Dot Harden, Pamela Hardie, Anna Hardy, Charlie Hare, Rodney

Harley, Teresa Harmer, Bing Harnatkiewicz, Dave Harper, Debora Harper, Merlon Harper, Paul Harper, Randy Harrell III. John Harrington, Adrene Harris, Brandy Harris, Catherine Harris, Chris Harris, CJ Harris, Dawn Harris, Kevin Harris, Larry Harris, Larry Harris, Lauren Harris, Synita Harrison, Bonnie Harrison, Garv Harrison, John Harskowitch, Cheryl Hart, Gary Hart, Stephanie Hartford, Doug Hartner, Mary Ann Hartstone, Andrew Haugh, Sharon Hauth, Nancy Haverly, Beth Hawkins, Kerry Haygood, Blane Hayman-Hall, Angela Havnes, Valerie Hayward, Helen Haywood, Kathy Haywood, Pattye Hazley, Mark Hazley, Victoria Hazley-Brown, Rithia Head, John Headd, George Heard, Adele Heard, Ethel Heasley, Diane Heath, Carolyn Heck, Marianne Heckert, Bruce Heckhaus, Linda Hedrick, Frankie Heffernan, Alice Heiner, Brett Heinkel, Jeff Heinrich, Lynne Heisler, Agnes

Heitmann, Karl Helden, Marjorie Hellmann, Christine Hemmen, Newasso Henderson, Madelyn Hendricks, Denise Hendricks, Peter Hensley, Shawn Herbert, Carolyn Heredia, Gloria Hernandez, Andrew Hernandez, Heidv Hernandez, Heriberto Hernandez, Javier Hernandez, Orlando Hernandez, Saul Herndon, Diane Herr, Kathleen Herrington, Dennis Herring-Wright, Sharone Herrmann, Barbara Hershman, Michael Herzog, Paul Hicks, Betty Hicks, Shenita Hightower-Mathis, Darlene Hill, Sharon Hill, Ceceila Hiller, Stephanie Hills, Dennis Hills, Fredericka Himelstieb, Diane Hinds, Eweyn Hinton, Marcia Hobson, Tamara Hochgraf, Kenneth Hockberger, Paul Hockensmith, Roger Hoda, Joanne Hodgetts, Monica Hoelderlin, Bernadette Hoenig - Bavaro, Noreen Hofmann, Laura Hogans, Barbara Hohimer, Patricia Hoiby, Kristen Holcomb. Martha Holcomb, Sherri Holland, Diane Holland, Richard Hollaway, Linda Hollister, Brian Holm, Linda Holman, Barbara Holman, Janet Holmes, Nancy

Holmes, Roxann Holmes, William Holmquist, Raymond Holscher, David Holt, Julie Holt, Martha Hom, Anna Hom. Vickie Honan, Susan Honevcutt, Donna Hook, Janet Hooten, Gregory Hopkins, Aleck Hopkins, Gregory Hopkins, Shelley Hopman, Paul Hopson, Kenneth Horneman, Phyllis Horton, Tom Horton Jr. Clyde Hostetler, Norma Hottell. Susan Hough, Susan Houston, Oliver Houston, Sophia Howard, Jacqueline Howard, Kathy Howard, Mary Howe, Miriam Hoyt-Young, Pamela Hrubesky, Susan Huber, Belinda Huberman, Ruth Hudgens, Lisa Hudgens, Shirley Hudson, Gregory Hudspeth, Steve Huff, Jim Huggins, Ray Hughes, Anthony Hughes, Deirdre Hull, Mike Hunger, Danielle Hunka, Inge Hunn, Regina Hunt. Robert Hunt, Robert L. Hunt, Virginia Hunter, Arlene Hunter, Burnetta Hunter, William Hunter-Thomas, Karen Huntington, Becky Hurley, Marian Hutchinson, Denise Ilagan-Donovan, Renee Imhoff Jr., John Irick, Scott Irving, Matthew Ishikawa, Joycelyn Iverson, Scott Jackson, Denise Jackson, Joy Jackson, Kathrvne Jackson, Pam Jackson, Rosemary Jackson . Debra Jackson-Perry, Lynn Jacobs . Lisa Jacobson, Patti Jacobson, Steve Jacoutot, Michael James, Brenda James, Carl Janke, Nancy Jaramillo, Mark Jarrett. Barbara Jasper, Douglas Javmeson, EJ Jeker, Christine Jenigen, Loretta Jenkins, DelRey Jessey, Lucille Jiacoletti, Mark Jimerson, Susan Jirasek, Michelle Job-Rivera, Jacob Johns, Marcelle Johnson, Ansara Johnson, Brenda Johnson, D. Michael Johnson, Daniel Johnson, Indy Johnson, Jeffrey Johnson, Jenette Johnson, Joann Johnson, Kelvin Johnson, Linda Johnson, Lois Johnson, Marcus Johnson, Marvin Johnson, Pamela Johnson, Rebecca Mack Johnson, Sheila Johnson, Yolanda Johnson, Nikki Jones, Allen Jones, Annette Jones, Brenda Jones, Delores Jones, Dennis Jones, Dianne

Jones, Dwoner Jones, Earnestine Jones, Jackie Jones, Jacquelyn Jones, Katherine Jones, Linda Jones, Linda Jones, Mary Jones, Sarah Jones, Sharon Jones, Tamara Jones, Tanya Jones, Theresa Jones, Wendy Jones, William Jones, Mark Joo, Jong Jordan, John Jordan, Vicki Joseph, John Josephson, Pam Jovner, Brandi Juarez, Michael Jurado, Rich Juster, Brian Kahler, Kim Kale, Anita Kamal, Masud Kamenish, Gregory Kaminski, Angela Kane, Rose Kaneko, Sandra Kaptein, Edmond Karakat, John Kasminoff, Cindy Kassim, Ashraph Katchuk, Honey Kaufman, Lou Kay, Kim Kearney, Patrick Keeling, William Kelleher, Lou Ann Keller, Kristi Kelley, Carolyn Kelly, Patrick Kelly, Timothy Kelly, Tina Kelm, Kathleen Kennedy, Joseph Kennedy, Shawn Kenney, Marian Kern, Dale Kerrigan, Catherine Kessel, Brenda Keto, Isoke Kichak, Michael

Kidder, Kim Kienle, Deborah Kilkenny, Glenn Kilpatrick, Scott Kimball, Jeannette Kimenhour, Patricia Kindle, Kay Kina, Bruce King, David King, Kathy King, Kevin King, Linda King, Michael Kinney, Angela Kinzer, Libby Kirkpatrick, Annette Kiser, Jerri Kiser, Teresa Kisselburg, Diann Kitagawa, Barbara Klein, Joan Klevinsky, Barbara Klotz, Stephen Knadle, Troy Knappenberger, David Knavel, Amber Knowles, Richard Koenig, Melissa Kohut, Joseph Kokeny, Felix Kormylo, Linda Koroly, Nancy Korth, Sheila Kramer, Kim Krause, Holly Krause, Kathleen Krish, Linda Kropp, David Kropp, Vincent Krovious, Michael Kuber, Gary Kuglar, Mike Kurtzweil, Dena Kyle, Robert LaCour, Degina Ladson, Cheryl Laibl, Donna Laird, William Lamastro, Susan Landen, Deborah Langford, Toni Lantrip, Laura E. Lanzetti, Patricia Larkin, Miesheia LaRock, Linda Larsen, Lisa

Larson, Susanne Latoraco, Laura Lauer, Dan Lavelle, Wanda Laverty, Philip Law, Mary Lawrence, Tresa Lav. Karen Layne, Cathy Leach, Adina Leahy, Patrick Leap, Nadine Lebrando, Richard Lebron, Roberto Ledger, Richard Lee, Barbarette Lee, Evelyn Lee, John Lee, Laura Lee, Richard Lee. Susan Lefebvre, Darren Lehman, Ron Leif, Jeffrey Leigh, Dawn Leisher, Phyllis Leistner, Daniel Lenihan, Michael Lennon, Kathleen Leone, Philip Lepore, Steve Leshon, Wendy Leslie, Kathy Lester, Kenneth Letcher, Bernadette Levins, Eileen Lew, Joyce Lewis, Alisa Michele Lewis, James Lewis, Shonda Lewis, Ty Li, Elain Lichterman, Cheryl Liggins, Kimberly Lim, Joycelyn Lincoln, Garv Lindgren, Janice Lindinger, John Lindsay, Maxine Lindsey, Scott Linnehan, Denise Liptrot, Vicky Liszka, Edward Little, James Little, Richard Littlejohn, Ava

Liu, Jwo Locke, Larry Long, Chervi Longstreet, Yvonne Lontine, Gail Loos. Barbara Lopez, Christi Lopez, Constance Lopez, Daniel Lopez, Gabriela Lopez, Mary Lopez, Jose Lorentz, Robert Loucks, Douglas Love, Christopher Lovett, Phyllis Lowe, Dorothy Lozada, Dominic Lucas, Steve Lucente, Gerard Luina, Juan Lund, Pamela Lunderville, Catherine Lundy, Teresa Lunger, Susan Lunny, Patrick Lunsford, Danny Luster, Kenneth Lydford, George Lynch, Michelle Lyons, Marshall Lyons-Thomas, Wilbrena Lysek, Goretti Mack. David Mack, Tommy Mackey, Cynthia Mackie, Alan Maclennan, Don Macmillan, Debbie Maddatu, Pamela Madison, Barry Madison, Carol Magaña, Joe Magnini, Robert Magruder, Crystal Maguire, Lorraine Mahamoud, Hassan Mahan, Venette Mahon, John Maier, Bill Maith, John Maitra, Omyo Malicek, Lorraine Malone, Allison Malone, James Malone, Kimberly

Manfra, Michael Manning, Patricia Mansager, Joel Mansfield, John Mante, Deborah Manzy, Alonzo Marcelli, Diane Marcinek. Robert Marek, Ken Mares, Elaine Marinescu, Alex Marker, John Marll, Sharon Marlow, Janelle Marlowe, Pamela Maroney, Catherine Marsh, Patty Marshall, Cecil Marshall, Dwaine Marshall, Bill Martel, Chervi Martin, Barbara Martin, Judith Martin, Kyle Martin, Lynne Martin, Michael Martin, Robert Martinez, Bradley Martinez, Loretta Martinez, Luisa Martinez, Mathews Martinez, Paul Martinez, Peggy Mason-Farrell, Myra Mastriaco, Anita Mathews, Thomas Matteson, Steven Matthews, Ronald Mattia, Denise Mauras, Biadys Mayne, Scott Mayor, Lazaro Mazorol, David McAdon , Lynda McArdle, Edward McCabe, Rose McCall. Lisa McCallion, Paula McCann, Holly McCann, Kellie McCarroll, Elaine McCarter, Margaret McCarthy, Kevin McCarthy, Rachel McCarty, Dawn McCormack, Paula

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