ASSOCIATION of GOVERNMENT ACCOUNTANTS

WASHINGTON CHAPTER
NEWSLETTER

September 1988

About Our Speaker This Month

Ambassador Bruce Laingen, a retiree from the Foreign Service, currently serves as Executive Director of the National Commission on the Public Service, a non-profit organization headquartered in Washington, D.C., dedicated to strengthening public appreciation for public service at all levels of government. The Commission is composed of a group of 36 prominent Americans who have gathered together to address the "quiet crisis" in its public service. The group is chaired by Paul Volcker, former Chairman of the Board of Governors of the Federal Reserve System and includes a former President, Vice President, 7 former cabinet members, university presidents, captains of industry and labor, and others.

Prior to joining the Commission, Ambassador Laingen had a long and distinguished career in the Foreign Service. From 1981 until 1986 he served as Vice President of the National Defense University at Fort McNair, Washington, D.C. From June until November 4, 1987, Ambassador Laingen served as Charge d'Affaires of the Embassy in Tehran. He was among those held hostage in Tehran from that date until his release on January 20, 1981.

In February 1975 he was appointed Deputy Assistant Secretary for European Affairs, a position he held at the time of his nomination as Ambassador to Malta, where he served from 1977 to 1979. During February and March, 1979, Mr. Laingen headed the American Delegation at the CSCE conference on the Mediterranean in Malta.

He attended the National War College, Class of 1968, after which he was appointed Deputy Chief of Mission on Kabul, Afghanistan. Laingen began his career in 1949 as an analyst with the Department of State on Scandinavian affairs. He then successfully completed a number of assignments, including two years (1953-1955) as Economic Officer in Tehran, Iran.

The Ambassador received the Department of State's Meritorious Honor Award in 1967, the Department's Award for Valor in 1981, and its Speaker of the Year Award in 1987.

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September 15, 1988
WASHINGTON CHAPTER
LUNCHEON MEETING
TO FEATURE

Ambassador
Bruce Laingen

A SALUTE TO THE PUBLIC SERVICE

Bruce Laingen will talk about his work with the National Commission on the Public Service and also about his experiences with the Foreign Service and as a hostage in Iran

TOUCHDOWN CLUB
2000 L St., N.W.
(Near Farragut West Metro Stop)

Social Period: 11:30 a.m. (Cash Bar)
Luncheon: 12:00 p.m.
Cost: $15.00 (Members)
$17.00 (Non-members)

Reservations Recommended
Call 649-4399 September 8th thru 14th
NON MEMBERS WELCOME!
Next Meeting: October 6th

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PRESIDENT'S MESSAGE

Diane M. Bray

THE PRIDE IS BACK!

I hope that the summer months were a time of reflection and renewal for you as it was for the Washington Chapter Executive Council. After spending many hours in special board meetings and individual committee meetings, the Council has made extensive changes in the way the Chapter does business. The result, I am happy to announce, is that the pride is back!

During the past three months, the Washington Chapter Executive Council has assessed the Chapter's financial position, the number of members, and the type and quality of services provided to its members. The report was good, but many areas for improvements were identified. The Chapter's net worth was slightly over $12,000, but over the last several years the Chapter has been overspending its budget. Membership is over 1,000, but the retention rate has been declining. Services to members have included good luncheon speakers, variety in professional and personal education, and opportunity to purchase a tax guide at a reduced cost; however, these benefits have remained static for several years.

The Washington Chapter Executive Council for the first time identified goals to work toward to bring about change. These goals are:

1. *Improve Professional Image and Communication.*
   - Foster improved communications within the Chapter and quality service to the Chapter to retain current members, to encourage new membership, and to revitalize the interest of past members.
   - Improve exchange with other Professional Associations, educational institutions, and contacts with Federal Agencies through joint efforts, luncheons, and meetings.

2. *Monitor Legislation for Financial Management.*
   - Track legislation and identify those areas where National and/or Chapter input would be appropriate.
   - Establish a liaison to the Presidential candidate teams of both Dukakis and Bush to ensure that key financial management ideas are represented during the transition and the next administration.

3. *Increase Membership.*
   - Devise an aggressive membership campaign to encourage new membership growth by 10 percent and to retain 90 percent of current membership.
   - Re-establish liaison network with departments and agencies.

4. *Administer the Chapter.*
   - Define the Washington Chapter role as separate from the National Office.
   - Restructure the education program to meet the changing needs of Chapter members as government managers and professional individuals.
   - Change the Chapter's scholarship program to require that funds go to a student pursuing a government career.

As a result of this goal-setting process, many core services such as the Newsletter, the caliber of monthly luncheon speakers, cooperation with professional associations, and the education program, have been given a facelift. New efforts—a transitional committee to work with the two presidential candidates and the new administration, a committee to review pending financial legislation for comments, and a history committee to provide a textbook of Chapter activities, lessons learned, and statistical profiles—are being implemented.

Council members also re-energized some programs that had been implemented in the past, but have remained dormant for several years. These include: student awards, department and agency liaison networks, educational institution networks, and a small business owners' introductory accounting class.

The final change is in the structure of the Washington Chapter Executive Council. Instead of serving in an advisory capacity, the president-elect and the past president are now assigned specific functions and meet regularly with designated committees to discuss plan activities and assess past performance. The Council itself has been expanded from 20 to 34 personnel to handle new services for 1988-1989.

The program that I have envisioned has short and long term results. For many years, the Chapter has planned for the immediate year. The activities were very successful, but there was no continuity between administrations. This program begins to provide that continuity. The measure of success will be in the retention rate of current members and the percentage growth of new members. I ask for your support and for your immediate critique in the areas where further improvement is needed. I believe that this new effort will be fruitful and that members will be able to say that the "Pride is Back!" in the Washington Chapter.

ABOUT OUR SPEAKER... *Continued from Page 1*
In 1984, he won a Presidential Meritorious Performance Award. He was given a Distinguished Alumnus Award by St. Olaf College in 1975 and Gannon University's Distinguished Defender of Peace Award in 1984. He was the recipient of the Golded Plat Award, given by the American Academy of Achievement, in 1981.

Ambassador Laingen received a B.A. degree from St. Olaf College (1947) in Minnesota and an M.A. from the University of Minnesota (1949). Prior to entering the Foreign Service in 1949, he served with the United States Navy (1943-1946), commissioned as an Ensign at Wellesly College in Massachusetts in 1944, followed by wartime service in the Pacific and retirement as a Lieutenant (j.g.), USNR (SC).

He is married to Penelope Babcock Laingen, a writer and artist, and they have three sons.

COMMITTEE REPORTS

Luncheon Meeting Arrangements For The 1988/89 Season

by Judith Parson, Director of Meetings

Summer is about to close and a new AGA program year is upon us. We had such a tremendous time at the Touchdown Club last year that we decided to try it again for the 1988/89 season. As you may recall, the Touchdown Club is at 2000 L Street, N.W. (Southwest corner). Our luncheon meetings are normally the first Thursday of every month (a schedule for this season will be provided in the October Newsletter); however, due to the Labor Day Holiday, our first meeting will be Thursday, September 15. You may call 649-4399 beginning September 8 through 14 to make a reservation. Non-members are always welcome, but *please* make a conscientious effort to call in a reservation in advance. A very stimulating meeting season has been prepared for you. I'm sure you will enjoy it. See you Thursday, September 15.

Early Summer Recruitment Best in Recorded History

by Dan McGrath, Director of Membership Services

In May, I reported that in the past two years the single factor that contributed most to the Chapter's success in reversing a decade-long trend of declining membership was the summer recruitment program. At the same time I challenged the membership to continue our involvement during the summer of 1988. With data available for the first two months (May and June) of the current membership year, I am pleased to report we have 34 new members on the roster. This compares to 12, 25, and 16 for the same period in 1985 thru 1987, respectively.

Everyone who participated in this effort should be congratulated and are encouraged to keep up the good work.

For those of us who may not have yet "bagged" a new member, it's not too late, since the summer program runs through the end of September.

National Announces New Awards Program

By Dan McGrath, Director of Membership Services

AGA can only grow and, therefore, do more for its members by increasing in size. Accordingly, it is recognized that each member has a continuing professional responsibility to acquaint other financial management professionals with the advantages of belonging to AGA—an association of Government financial management professionals. For the more aggressive recruiter, National Office has announced a new awards program.

Plaques will be presented at the 1989 AGA Professional Development Conference in Los Angeles to individual members who sponsor new members. Award categories are identified below:

- Member must sponsor over 50 new members to qualify for a gold plaque.
- Member must sponsor over 30 new members to qualify for a silver plaque.
- Member must sponsor over 15 new members to qualify for a bronze plaque.

Conditions: In order to qualify as a sponsor, the sponsor's name and membership number must be clearly indicated in the space provided on the Application for Membership form at the time the form is submitted to National Office. A sponsor designation cannot be added after the application form is submitted. Also, only paid memberships will be considered in determining sponsorship for the purpose of qualifying for awards. Tabulation of the final figures will be as of the postmark date April 30, 1989.

While all members are enthusiastically encouraged to actively pursue recognition under the awards incentive program, it remains essential to the vitality of the Chapter that all of us make the minimum effort to attempt to recruit one or two new members. Therefore, if you have not recently extended an invitation to a non-member to join the Washington Chapter, please do so as soon as possible. We need full participation in the program if the Chapter is going to reach the goal assigned to it by National Office of a 10% increase in membership. This equates to a projected growth of about 100 members. However, since even under the best of retention efforts we can anticipate to lose 10% of our existing membership in any given year, we will actually need to recruit approximately 200 new members to meet our assigned growth goal.

To facilitate your efforts, a copy of the membership application is reprinted elsewhere in this newsletter. Please feel free to reproduce it if you so desire. Those wishing to make your pitch using the full application brochure may pick one or more up at our regular luncheon meetings or may obtain them by calling me on 566-3717 at any time.

Washington Chapter Tentative Education Schedule: 1988-1989

By John Simonette, Director of Education

November 7, 1988
Workshop on **Revisions to the GAO "Yellow Book."** GAO recently made significant revisions to the "Standards for Audit of Governmental Organizations, Programs, Activities, and Functions." These revisions include continuing professional education and quality review programs. This session will examine these major changes.

Time: 9:00 a.m. to 12:00 noon.

January 13, 1989
TGIF Luncheon: **1988-89 Federal Tax Update.**

Time: 11:30 a.m. to 1:30 p.m.

February 15, 1989
Workshop on **Budget and Financial Management Trends and Issues**. Will focus on general trends in developing budget formulation and execution systems and corresponding interfaces with the accounting systems. Government-wide standardization efforts will be addressed from a budget/accounting standpoint. Also the need for common understanding of criteria for developing and evaluating budget requests for financial management improvements will be explored. Seminar will be held in cooperation with the Association of Budget and Program Analysts.

Time: 9:00 a.m. to 12:00 noon.

March 17, 1989
TGIF Luncheon: **Current and Prospective Developments in Cash Management.** Particular attention to be given to plans and initiatives of the new administration in this ever critical area.

Time: 11:30 a.m. to 1:30 p.m.

April 21, 1989
TGIF Luncheon: **Retirement Planning.** Greater attention now being given to importance of retirement planning, including planning in the early years of one's career. Focus will be on critical factors: pension, investments, analysis of financial needs in retirement, etc.

Time: 11:30 a.m. to 1:30 p.m.

What Do You Think?

In the interest of being more attractive and appealing to you, our members, the **Washington Chapter Newsletter** has taken on a "new look." The columnar format has changed, color has been added, and a number of other enhancements (for example, the inclusion of an index) have been made.

However, because this is a departure from what you've seen in the past, this "new look" is only in a "test" phase (through the November issue). It will continue beyond the November issue if you like it. So, let us know what you think. Send your comments—positive or negative—to Editor, AGA Washington Chapter Newsletter, P.O. Box 423, Washington, D.C. 20044 by November 1. You may also include any suggestions you have to further improve the Newsletter. We hope to hear from you.

NATIONAL OFFICE ACTIVITIES

A Successful 1988 PDC

By Doris Chew, President-Elect

Approximately 1100 participants attended AGA's 1988 Professional Development Conference on "Professional Excellence at all Levels of Government". The PDC was held on June 20-22, 1988 at the Hyatt Regency Crystal City in Arlington, Virginia, hosted by the three Capital Region chapters—Montgomery/Prince Georges, Northern Virginia and Washington, D.C.

The PDC had many noteworthy speakers, including: Peter McPherson, Deputy Secretary for the Department of the Treasury; Katherine Ortega, Treasurer of the U.S.; Edward Regan, Comptroller, State of New York; Louis Goldstein, Comptroller, State of Maryland; Congressman Joseph DioGuardi; John Smithyman, Controller, City of Philadelphia; and Gerald Riso, Associate Director for Management, Office of Management and Budget.

Through lecture, discussion, and "hands-on experience," participants were given the opportunity to share their thoughts, experiences and perceptions, and to learn the new skills and knowledge they need to manage change. Seven areas of concentration were discussed including procurement and contract auditing, specialized technical management, financial management, auditing, personal development, State and local issues and Inspectors General operations. Another highlight of this PDC was the Government Accounting Standards Board public hearing on future projects.

We appreciated the hard work and program planning of the PDC Technical Planning Committee, chaired by Sus Uyeda. In addition, the PDC Host Committee, chaired by John Schultheis, planned the social, spouse, and support activities for the Conference. His committee members included: Diane Bray, Doris Chew, Sue Fields, Kathy Fry, Sandy Gerson, Ron Johnson, JoEllen McCormack and Jim Nirschl. Many **Washington Chapter** members assisted the Host Committee behind the scene, and we would like to thank them for their significant contributions in making this conference so successful. They include:

- *Local Promotion*—Joe Comtois, Joel Haste, Virginia Robinson, Dick Willet and Anna Wilson
- *Monitors*—Jim Wu, Rick Polhamus, Joe Capuano, Fran Tafer and Major LaVerne Larson
- *Registration*—Paula Rubin, Eleanor Stashick
- *Presenters' Logistics*—Ken Winne
- *Spouses' Activities*—Rhonda Sulak
- *Banquet Table*—Jean Bowles, Lionel Henderson, Dee Russell, Joyce Charles, Judith Parson and John Wenstrup
- *Moderators*—Larry Achter, Judith Parson, Joe Rothschild, Lionel Henderson, Joyce Charles, Paula Rubin, Dan McGrath, and Warren Cottingham

THIS AND THAT

About Chapter Members

We are saddened to learn of the death on August 10th of Thea Winne, wife of **Ken Winne**, Senior Project Manager with the Joint Financial Management Improvement Program and a long-time member of the Washington Chapter. Our condolences go out to Ken and the family.

* * * * *

Congratulations to **Ray Einhorn**, an Accounting Professor with American University, for receiving the first AGA Lifetime Research Achievement Award. Presentation was made at the 1988 Professional Development Conference.

* * * * *

Best wishes to **John Simonette** in his new job. John gave up the position of GAO's Associate Director for Systems Audit to become Director of the Office of Internal Evaluation, GAO's top Internal Auditor. With John at the helm of this challenging, and somewhat frustrating office, we can now answer the question of "Who Audits the Auditors."

* * * * *

Good luck to **Jim Wu** and **Gary Amlin**, both of whom recently moved to new positions. Jim Wu left GSA for Treasury's Financial Management Service to help FMS achieve success in its Credit Card Program; and Gary Amlin left DOD's Office of the Secretary to assume the position of DOD's Deputy Comptroller for Financial Policy and Banking.

Don't forget to call us with
your news about Chapter Members!
John James Wenstrup, 224-6706

Mark Your Calendar

On October 19, 1988, the Joint Financial Management Improvement Program, Private Sector Council, and Systems Committee of the President's Council on Management Improvement will jointly sponsor a one-day conference on "Managing for the 1990's Using the Information Edge." The objective of the conference is to inform managers in the Federal Government of the latest developments in information technology that will impact on how they will manage in the 1990's.

The cost of the conference, including lunch, is $95. Contact Fernando Bren, Private Sector Council, on 822-0616, for registration and other details. Seating capacity is limited to 400 attendees, so register soon.

TECHNICAL TOPICS

Capital Budgeting in the Federal Government

Editor's Note: The following technical article was submitted by JOEL DORFMAN, a member of the Washington Chapter, to summarize the results of a research project conducted by the Washington Chapter on Capital Budgeting Techniques in the Federal Government.

The purpose of this research was to develop a profile of the financial/economic analysis methods used by federal agencies to make long-term acquisition and financing decisions. These decisions include acquisition of capital assets.

Capital expenditure decisions are among the most important management decisions made by large organizations. Most major capital expenditures made by profit making corporations must be justified based upon an anticipated future return on the investment that pays back both the cost of the investment, and the cost of financing the investment. While considerable research has been conducted on the capital budgeting techniques employed by profit making corporations, the author found very little research or policy guidance on federal government capital budgeting techniques.

Agencies and departments represented on the Federal Financial Managers' Council were surveyed to determine: who analyzes capital expenditures; what financial analysis techniques are used; and under what circumstances are analysis techniques used. Responses were received from twelve of the eighteen departments and agencies. Two of the departments submitted individual bureau level responses, resulting in a total of eighteen questionnaires returned to the researcher.

A variety of responses were received to the questionnaire. Some respondents noted that their department or agency made few capital expenditures and thus employed no formal financial analysis techniques. Budgeting and program offices were reported to have the major responsibilities for capital expenditure analysis. Several respondents identified procurement or facilities management as the functions responsible for performing financial analysis. Accountants appear to have only a minor role in the process.

Not all respondents reported that capital budgeting techniques are regularly employed. Capital budgeting techniques were reported to be utilized more often for particular funds or programs that are business-like in nature, or that require by law a particular return on investment. The most frequently identified technique was the payback method. The next most frequently identified technique was net present value. Several respondents stated that the 10% rate of return prescribed by OMB is utilized as the discount rate in capital budgeting analysis. Others cited the Treasury borrowing rate or a Congressionally-mandated rate. Several respondents commented that the examples provided in the questionnaire of capital budgeting techniques (present value and internal rate of return) are applicable only in the commercial sector. Other comments indicated that the budgeting process is influenced by political factors, rather than financial considerations.

Conclusions:

While governmental capital expenditure decisions must be directed by the desires of the citizens, as communicated to their representatives, governmental managers periodically face discretionary decisions where capital budgeting techniques should be employed in order to maximize the value of services provided. These decisions might involve alternative contractors or investments in capital assets, resulting in varying incoming (or outgoing) cash flow streams. The net present value technique is the strongest tool developed by financial researchers and is fully applicable to a government environment.

The 10% discount rate prescribed by OMB is arbitrary and does not address the issue of comparing projects of varying risk. Research should be conducted in order to provide more refined guidance on the use of an appropriate discount rate in present value calculations.

If you would like additional information, please contact Joel Dorfman at 956-6273.

Did You Know . . .

By Chuck McAndrew, Chairman of Research

This month we are featuring the Department of Defense (DoD) Office of Inspector General (OIG). DoD oversight activity has dominated government news in recent weeks. In that light, two new DoD initiatives will encourage contractors to maintain good internal controls through their own management policies and procedures and enhance DoD's ability to assure compliance with laws and regulations. This will minimize the cost of oversight to the taxpayer. These initiatives are in keeping with the IG charter to promote fraud prevention and its fiduciary responsibility to use oversight resources effectively and efficiently. In no way should these initiatives be interpreted as diminishing the quality, strength and aggressiveness of our oversight efforts.

Voluntary Disclosure Program

As part of a six-point commitment made under the Defense Industry Initiatives, one OIG initiative is the Voluntary Disclosure Program. Contractors are pledging to report instances of possible fraud to appropriate officials. The OIG provides DoD contractors with a point of contact for voluntarily reporting instances of suspected fraud committed by contractor personnel. Once a report has been made, the OIG ensures that the information is expeditiously processed. The OIG will report on contractor cooperation for consideration during suspension, debarment, and prosecutive decision making. No amnesty is implied or inferred. The basic intent

Continued on Last Page

ASSOCIATION OF GOVERNMENT ACCOUNTANTS
601 Wythe Street • Suite 204 • Alexandria, Virginia 22314

MEMBERSHIP APPLICATION

NAME Mr. ____ Ms. ____ Mrs. ____ Miss ____ LAST NAME FIRST NAME MIDDLE INITIAL JR., II, III, OTHER

BUSINESS ADDRESS
NAME OF AGENCY, UNIVERSITY OR FIRM
STREET NUMBER STREET NAME
CITY STATE ZIP CODE

RESIDENCE ADDRESS
STREET NUMBER STREET NAME
CITY STATE ZIP CODE

Preferred Mailing Address: Business ____ Residence ____

TELEPHONE **Office:** ____ AREA CODE NUMBER EXTENSION **Residence:** ____ AREA CODE NUMBER

CLASSIFICATION (See Membership Criteria Below) ☐ Full ☐ Associate ☐ Special Associate

CHAPTER WASHINGTON, D.C.

EMPLOYER ☐ Federal ☐ State ☐ County ☐ City ☐ Private Employer ☐ Academia

POSITION TITLE ____
☐ Accounting ☐ Auditing ☐ Budgeting ☐ Systems ☐ Other (specify) ____

EDUCATIONAL BACKGROUND

SCHOOL	LOCATION (STATE)	DATES (YEARS)	MAJOR	DEGREE

ACCREDITATIONS AND CERTIFICATES

	STATE	CERTIFICATE NUMBER	YEAR
☐ CPA			
☐ CIA			
☐ CMA			
☐ CISA			
☐ ____			

FINANCIAL MANAGEMENT EXPERIENCE (List most recent experience first)

Completion of this section is optional if applicant has one or more of certificates indicated above. Completion for more than 3 years experience is optional if applicant has listed a 4 year degree in a financial management field in the Education section of this form. Listing more than 6 years experience is optional for all applicants.

EMPLOYER	LOCATION	TITLE	POSITION SERIES & GRADE	YEARS

SPONSOR (If applicable) NAME (Print) ____
SPONSOR'S AGA MEMBERSHIP NUMBER ____

SIGNATURE Date of Application ____ Signature of Applicant ____

PAYMENT Send one year's national dues with this application to Association of Government Accountants.

Enclosed Payment $____ Invoice Employer $____

MEMBERSHIP CRITERIA

Full Membership (Dues $47.50) — An individual who has a minimum of 6 years experience in accounting, auditing, budgeting, or other financial management fields. A graduate of an accredited college or university with a major in the financial management or allied fields may substitute education for experience. A four-year degree counts as 3 years of experience. Holder of CPA, CMA, CIA, and CISA certificates are qualified for full membership without further experience requirements.

Associate Membership (Dues $33.00) — A colleague that has less than the experience required for full membership. Except for holding an elected national office, all other services and privileges of membership are provided. It is anticipated that associate members will become full members through additional experience.

Special Associate (Dues $19.00) — Only for junior associates in their first year of employment and full-time students.

DID YOU KNOW... *Continued from Page 6*

is to give contractors the chance to demonstrate their responsible actions if problems are discovered and to assure that illegal actions are brought to the attention of the Government. This program ensures that all parties know the procedures, point of contact, and that decisions relative to voluntary disclosure cases have prior review at senior levels in DoD and the Department of Justice. The IG believes that this program has already evidenced success; e.g. 101 matters have been voluntarily disclosed and more than $46 million has been returned to the Government.

Contractor Risk Assessment Guide

Another OIG initiative, sponsored jointly with the Under Secretary of Defense (Acquisition) and the Director, Defense Contract Audit Agency, is the Contractor Risk Assessment Guide (CRAG). It's purpose is to make DoD review and oversight more effective and efficient by targeting resources to areas with the greatest vulnerabilities. To date five guides have been prepared. Each one describes those internal controls all DoD components have agreed will be used to evaluate a particular system's vulnerability. With this information a contractor can design or improve its systems to assure they meet DoD's evaluation criteria. When a system is tested and passes, audit oversight will be significantly reduced. To ensure the controls contemplated by DoD (and described in the CRAG) are reasonable and cost effective, the Secretary of Defense sent drafts of the CRAG to the major DoD contractors and business associations for their review and comment. The OIG offered to meet contractor representatives to discuss their opinions and suggestions. Clear communication of DoD requirements and expectations allow the contracting community to invest its resources wisely and to focus on what DoD considers important.

The IG, DoD, will continue to take aggressive, decisive action against those who knowingly or deliberately violate the law. However, the IG also pledges to work with responsible contractors to prevent and detect fraud, waste and mismanagement and thereby optimize the use of taxpayer resources.

For further information or questions, please contact Marcia Van Note, Special Assistant to the Inspector General June Gibbs Brown, at 695-4250 or Autovon no. 225-4250.

Changing Your Address?

The easiest and surest way of changing your mailing address for all Chapter and National Office mailings is to mail a notice with the new address and an AGA mailing label with the old address on it to:

AGA National Office
601 Wythe Street, Suite 204
Alexandria, Virginia 22314

Association of Government Accountants
WASHINGTON CHAPTER
NEWSLETTER

P.O. Box 423
Washington, D.C. 20044
September 1988

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