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Testimony

Before the Subcommittee on Homeland Security, Committee on Appropriations, U.S. Senate

For Release on Delivery
Expected at 10:00 a.m. EDT
May 25, 2011

**ANTIDUMPING AND
COUNTERVAILING
DUTIES**

**Options for Improving
Collection**

Statement of Loren Yager, Director
International Affairs and Trade



G A O

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Highlights of [GAO-11-693T](#), a testimony before the Subcommittee on Homeland Security, Committee on Appropriations, U.S. Senate

Why GAO Did This Study

Since fiscal year 2001, the federal government has been unable to collect over \$1 billion in antidumping (AD) and countervailing (CV) duties imposed to remedy injurious, unfair foreign trade practices. These include AD duties imposed on products exported to the United States at unfairly low prices (i.e., dumped) and CV duties on products exported to the United States that were subsidized by foreign governments. These uncollected duties show that the U.S. government has not fully remedied the unfair trade practices for U.S. industry and has lost out on a substantial amount of duty revenue to the U.S. Treasury.

This statement summarizes key findings from prior GAO reports on (1) past initiatives to improve AD/CV duty collection and (2) additional options for improving AD/CV duty collection.

What GAO Recommends

In March 2008 and March 2011, GAO identified options for Congress to consider for increasing revenues and improving the collection of AD/CV duties. For example, Congress could eliminate the retrospective nature of the U.S. system and consider the variety of alternative prospective systems available. Congress could also choose to provide the Department of Commerce (Commerce) the discretion to adjust requirements for new shipper reviews.

View [GAO-11-693T](#) or key components. For more information, contact Loren Yager, 202-512-4347, yagerl@gao.gov

May 25, 2011

ANTIDUMPING AND COUNTERVAILING DUTIES

Options for Improving Collection

What GAO Found

U.S. Customs and Border Protection (CBP), Congress, and Commerce have undertaken several initiatives to address the problem of uncollected AD/CV duties, but these initiatives have not resolved the problems associated with collections. Some of these initiatives include the following:

- *Temporary adjustment of standard bond-setting formula.* Importers generally provide a general bond to secure the payment of all types of duties, but CBP determined in 2004 that the amount of this bond inadequately protected AD/CV duty revenue. CBP took steps to address this by revising its standard bond-setting formula and tested it on one product (shrimp) to increase protection for AD/CV duty revenue when the final amount of duties owed exceeds the amount paid at the time of importation. The enhanced bonding requirement was subject to domestic and World Trade Organization litigation, and CBP decided to terminate the requirement in 2009.
- *Temporary suspension of new shipper bonding privilege.* Importers purchasing from “new shippers”—shippers who have not previously exported products subject to AD/CV duties—are allowed to provide a bond in lieu of cash payment to cover the initial AD/CV duties assessed, which is known as the new shipper bonding privilege. Congress partially addressed the risk that CBP would not be able to collect initial AD/CV duties from such importers by suspending the new shipper bonding privilege for 3 years and requiring cash deposits for initial AD/CV duties, but the privilege was reinstated in July 2009. The Department of the Treasury stated, however, that the added risk associated with the bond compared with the cash deposit is low.

Additional options exist for improving the collection of AD/CV duties. First, the retrospective nature of the U.S. system could be revised. Under the existing U.S. system, importers pay the estimated amount of AD/CV duties when products enter the United States, but the final amount of duties owed is not determined until later, a process that can take more than 3 years on average. This creates a risk that the importer may disappear, cease business operations, or declare bankruptcy before the government can collect the full amount owed. Other major U.S. trading partners have AD/CV duty systems that, while different from one another, treat as final the AD/CV duties assessed at the time a product enters the country. Second, Congress could revise the level of exports required for exporters applying for new shipper status. Under U.S. law, new shippers to the United States can petition for their own separate AD/CV duty rate. According to Commerce, a shipper can be assigned an individual duty rate based on as little as one shipment, intentionally set at a high price, resulting in a low or 0 percent duty rate. This creates additional risk by putting the government in the position of having to collect additional duties in the future rather than at the time of importation.

Chairman Landrieu, Ranking Member Coats, and Members of the Subcommittee:

Thank you for the opportunity to appear before the subcommittee to present our findings on the enforcement of antidumping and countervailing duties. Since fiscal year 2001, the federal government has been unable to collect over \$1 billion in antidumping (AD) and countervailing (CV) duties imposed to remedy injurious, unfair foreign trade practices.¹ These include AD duties imposed on products exported to the United States at unfairly low prices (i.e., dumped) and CV duties on products exported to the United States that were subsidized by foreign governments. These uncollected duties show that the U.S. government has not fully remedied the unfair trade practices for U.S. industry and has lost out on a substantial amount of duties that would have increased revenue to the U.S. Treasury.

In my statement today, I will summarize key findings from our prior reports on (1) past initiatives to improve AD/CV duty collection and (2) additional options for improving AD/CV duty collection. This statement is based on a body of work that we have conducted over the last several years for Congress on issues related to the enforcement of U.S. trade laws, particularly a 2008 report on collection of AD/CV duties and a report, issued earlier this year, that included improved collection of AD/CV duties among opportunities for enhancing government revenue.² Since our 2008 report was issued, we have followed up with the U.S. government agencies involved in responding to our recommendations to improve AD/CV duty collection. We conducted our work in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit

¹In this testimony we use the phrase “uncollected AD/CV duties” to mean the sum of all open, unpaid bills for AD/CV duties, which includes those currently under protest. We include the principal amount of the bill, but not any accrued interest. This amount does not include revenue that is written off or forgone when the U.S. government is unable to issue duty bills within statutory deadlines.

²GAO, *Antidumping and Countervailing Duties: Congress and Agencies Should Take Additional Steps to Reduce Substantial Shortfalls in Duty Collection*, [GAO-08-391](#) (Washington, D.C.: Mar. 26, 2008), and *Opportunities to Reduce Potential Duplication in Government Programs, Save Tax Dollars, and Enhance Revenue*, [GAO-11-318SP](#) (Washington, D.C.: Mar. 1, 2011). See also *International Trade: Customs’ Revised Bonding Policy Reduces Risk of Uncollected Duties, but Concerns about Uneven Implementation and Effects Remain*, [GAO-07-50](#) (Washington, D.C.: Oct. 18, 2006).

objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Background

The United States and many of its trading partners have established laws to remedy the unfair trade practices of other countries and foreign companies that cause injury to domestic industries. U.S. law authorizes the imposition of AD/CV duties to remedy these unfair trade practices, namely dumping (i.e., sales at less than normal value) and foreign government subsidies. The U.S. AD/CV duty system is retrospective, in that importers pay estimated AD/CV duties at the time of importation, but the final amount of duties is not determined until later. By contrast, other major U.S. trading partners have AD/CV duty systems that, although different from one another, are fundamentally prospective in that AD/CV duties assessed at the time a product enters the country are essentially treated as final.

Two key U.S. agencies are involved in assessing and collecting AD/CV duties owed. The Department of Commerce (Commerce) is responsible for calculating the appropriate AD/CV duty rate, which it issues in an AD/CV duty order.³ Commerce typically determines two types of AD/CV duty rates in the course of an initial AD/CV duty investigation on a product: a rate applicable to a product associated with several specific manufacturers and exporters, as well as an “all others” rate for all other manufacturers and exporters of the product who were not individually investigated. After the initial AD/CV duty investigation, Commerce can often conduct two subsequent types of review: administrative and new shipper.

- *Administrative review:* One year after the initial rate is established, Commerce can also conduct a review to determine the actual, rather than estimated, level of dumping or subsidization. At the conclusion of the administrative review, the final duty rate, also known as the liquidation rate, is established for the product.
- *New shipper review:* After an initial rate is established, a new shipper (i.e., a shipper who has not previously exported the product to the United States during the initial period of investigation and is not affiliated with any exporter who exported the subject merchandise) who is subject to the “all others” rate can request that Commerce conduct a review to establish the shipper’s own individual AD/CV duty rate.

³Among other things, the order specifies the products for which importers must pay AD/CV duties.

U.S. Customs and Border Protection (CBP), part of the Department of Homeland Security, is responsible for collecting the AD/CV duties. The initial AD/CV duty order issued by Commerce instructs CBP to collect cash deposits at the time of importation on the products subject to the order. Once Commerce establishes a final duty rate, it communicates the rate to CBP through liquidation instructions, and CBP instructs staff at each port of entry to assess final duties on all relevant products (technically called liquidating).⁴ This may result in providing importers—who are responsible for paying all duties, taxes, and fees on products brought into the United States—with a refund or sending an additional bill.

CBP is also responsible for setting the formula for establishing the bond amounts that importers must pay. To ensure payment of unforeseen obligations to the government, all importers are required to post a security, usually a general obligation bond, when they import products into the United States.⁵ This bond is an insurance policy protecting the U.S. government against revenue loss if an importer defaults on its financial obligations. In general, the importer is required to obtain a bond equal to 10 percent of the amount the importer was assessed in duties, taxes, and fees over the preceding year (or \$50,000, whichever is greater). In addition, importers purchasing from the new shipper can pay estimated AD/CV duties by providing a bond in lieu of paying cash to cover the duties—an option known as the new shipper bonding privilege.

We previously reported that over \$613 million in AD/CV duties from fiscal years 2001 through 2007 went uncollected, with the uncollected duties highly concentrated among a few industries, products, countries of origin, and importers.⁶ Recent CBP data indicate that uncollected duties from fiscal year 2001 to 2010 have grown to over \$1 billion and are still highly concentrated. For example, according to CBP, five products from China account for 84 percent of uncollected duties.⁷

⁴19 U.S.C. § 1500. Legal authority over customs revenue functions is vested in the Secretary of the Treasury and, under Treasury Order 165, was delegated to the U.S. Customs Service. In March 2003, the U.S. Customs Service was transferred to the Department of Homeland Security, and authority over customs revenue functions was delegated to the Department of Homeland Security. 68 Fed. Reg. 10777-01 (Mar. 6, 2003).

⁵19 C.F.R. § 142.4.

⁶[GAO-08-391](#).

⁷The products are crawfish, fresh garlic, mushrooms, honey, and wooden bedroom furniture.

Past Initiatives to Improve AD/CV Duty Collection Have Made Little Progress

CBP, Congress, and Commerce have undertaken several initiatives to address the problem of uncollected AD/CV duties. However, these initiatives have not resolved the problems associated with collections.

CBP Temporarily Adjusted Standard Bond-Setting Formulas

In response to the problems of collecting AD/CV duties, in July 2004, CBP announced a revision to bonds covering certain imports subject to these duties, significantly increasing the value of bonds required of importers. CBP's goal was to increase protection for securing AD/CV duty revenue for certain imports when the final amount of duties owed exceeds the amount paid at the time of importation, without imposing an "excessive burden" on importers. In February 2005, CBP applied this revision to imports of shrimp from six countries as a test case, which covered a potential increase in the final AD duty rate of up to 85 percent from the initial rate. However, shrimp importers reported that the costs were substantial because they had to pay up front higher premiums and larger collateral requirements to obtain the bonds for the initial duties.⁸ These increased up-front costs can deter malfeasance by illegitimate importers by increasing the cost of importing merchandise subject to AD/CV duties, but may also impose costs on legitimate importers that pose little risk of failing to pay retrospective AD/CV duties. The enhanced bonding requirement was subject to domestic and World Trade Organization

⁸GAO-07-50 and GAO-08-391.

(WTO) litigation, and CBP decided to terminate the requirement in April 2009.⁹

Congress Temporarily Suspended New Shipper Bonding Privilege

Congress partially addressed the risk that CBP would not be able to collect AD/CV duties from new shippers by suspending the new shipper bonding privilege from August 2006 to July 2009.¹⁰ As a result, importers purchasing from new shippers were required to post a cash deposit for estimated AD/CV duties, like all other importers. This requirement eliminated the risk of uncollected AD/CV revenues when the final duty amounts were assessed at the cash deposit rate or less because CBP did not have to issue a bill for the bonded amount.¹¹ Upon the July 2009 expiration of the requirement, the new shipper bonding privilege was reinstated. The Treasury stated in a 2008 report to Congress that the added risk associated with the bond compared with the cash deposit is low.

Commerce Continues Efforts to Improve Liquidation Instructions

Commerce has taken steps to improve the transmission of liquidation instructions to CBP, which should improve CBP's ability to liquidate AD/CV duties in a timely manner. Once Commerce determines the final AD/CV duty, it publishes a notice in the *Federal Register*, and CBP has 6 months to complete the liquidation process.¹² If CBP fails to complete the

⁹In 2005, separate trade associations, whose membership includes some of the affected importers, filed two lawsuits against the United States challenging the bond policy. The Court of International Trade (CIT) dismissed one of the cases without a finding on the merits in 2008. *Seafood Exps. Ass'n of India v. United States*, case no. 05-00347, court order of Feb. 19, 2008 (Docket Entry No. 54). In August 2009, the CIT issued a decision on the second case and ordered the enhanced bonding policy be set aside as arbitrary, capricious, and otherwise not in accordance with law. *National Fisheries Inst. V. United States*, 673 F. Supp. 2d 1270 (Ct. Int'l Trade 2009). CIT remanded the bond amount determinations and found that although CBP possessed the authority to require bonds that take into account antidumping duties, it arbitrarily and capriciously imposed the new bond formula solely on U.S. importers of subject shrimp. *Id.* In October 2010, the CIT issued a final judgment sustaining CBP's recalculation of the bond amounts using the pre-2004 bonding formula. *National Fisheries Inst. V. United States*, No. 05-00683, 2010 WL 4121855 (Ct. Int'l Trade Oct. 21, 2010). In addition, WTO's Appellate Body ruled in July 2008 that CBP's enhanced bonding requirement was inconsistent with U.S. obligations under international agreements. *United States—Measures Relating to Shrimp from Thailand and United States—Customs Bond Directive for Merchandise Subject to Anti-Dumping/Countervailing Duties*, WT/DS343/AB/R and WT/DS345/AB/R.

¹⁰Pension Protection Act of 2006, Pub. L. No. 109-280, § 1632(a), 120 Stat. 780, 1165.

¹¹This temporary requirement did not eliminate the risk of uncollected AD/CV duties in instances where the final duty rate amount exceeded the cash deposit amount.

¹²19.U.S.C. §1504(d).

liquidation process within 6 months, an entry is “deemed liquidated” at the rate asserted by the importer at the time of entry.¹³ Once an entry has been deemed liquidated, CBP cannot attempt to collect any supplemental additional duties that might have been owed because of an increase in the AD/CV duty rate from initial to final. Commerce’s liquidation instructions are necessary for CBP to assess and collect the appropriate amount of AD/CV duties in a timely manner. However, we reported in 2008 that there were frequent delays in Commerce’s transmission of liquidation instructions to CBP, and that about 80 percent of the time, Commerce failed to send liquidation instructions within its self-imposed 15-day deadline. In addition, we found that Commerce’s liquidation instructions were sometimes unclear, thereby causing CBP to take extra time to obtain clarification. In December 2007, after we made Commerce officials aware of the untimely liquidation instructions, Commerce announced a plan for tracking timeliness, including a quarterly reporting requirement. In April 2011 Commerce officials told us that Commerce had deployed a system for tracking Commerce’s liquidation instructions. In addition, Commerce and CBP established a mechanism for CBP port personnel to submit questions to Commerce regarding liquidation issues.

Agencies Believe Using International Agreements to Collect Duties Would Be Difficult and Ineffective

The House and Senate Appropriations Committees directed us to examine whether international agreements to which the United States is a party could be strengthened to improve the collection of AD/CV duties from importers with no attachable assets in the United States. We reported in 2008 that U.S. agency officials believed this would be both difficult and ineffective because of two key obstacles: Few countries are willing to enter into negotiations, and U.S. and foreign governments have a practice of not enforcing a revenue claim based upon the revenue laws of another country.¹⁴ In addition, agency officials stated that strengthening international agreements would not substantially improve the collection of AD/CV duties, given the retrospective nature of the AD/CV duty system and the high cost of litigation.

¹³The importer must use reasonable care in making entry and, when filing electronically, certify that the information is true and correct to the best of his knowledge. 19 U.S.C. § 1484.

¹⁴GAO, *Agencies Believe Strengthening International Agreements to Improve Collection of Antidumping and Countervailing Duties Would Be Difficult and Ineffective*, [GAO-08-876R](#) (Washington, DC.: July 24, 2008).

Additional Options Exist for Improving Collection of AD/CV Duties

There are two key components of the U.S. AD/CV duty system that have not been addressed but could improve the collection of AD/CV duties: the retrospective nature of the system and the new shipper review process. In addition, Commerce and CBP are contemplating changes to the bonding process.

Retrospective Nature of U.S. System Could Be Revised

One key component of the U.S. AD/CV duty system is its unique retrospective nature, which creates risks of uncollected duties both because of time lags and rate changes. As discussed earlier, importers pay the estimated amount of AD/CV duties when products enter the United States, but the final amount of duties owed is not determined until later. In 2008, we found that the average time elapsed between entry of goods and liquidation was more than 3 years. The long time lag between the initial entry of a product and the final assessment of duties heightens the risk that the government will be unable to collect the full amount owed, as importers may disappear, cease business operations, or declare bankruptcy.

The final amount owed under the retrospective system of the United States can also be substantially more than the original estimate, putting revenue at risk. We reported that, while final AD duty rates are lower than or the same as the estimated duty rates the vast majority of the time, in some cases final duty rates are significantly higher. On the basis of our analysis of more than 6 years of CBP data covering over 900,000 entries subject to AD duties, we found that duty rates went up 16 percent of the time, went down 24 percent of the time, and remained the same 60 percent of the time.¹⁵ When duty rates increased, the median increase was less than 4 percentage points.¹⁶ However, because of some large increases, the average rate increase was 62 percentage points, with some increases greater than 150 to 200 percentage points. The majority of uncollected duty bills over \$500,000 are attributed to rate increases greater than 150 percentage points.

In our 2008 report, we noted that the advantages and disadvantages of prospective and retrospective AD/CV duty systems differ and depend on specific design features.

¹⁵For information on how we calculated these duty rate changes, see [GAO-08-391](#).

¹⁶A median increase of 4 percentage points means that half of the time the rate increased less than 4 percentage points.

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- In prospective AD/CV duty systems, the amount of AD/CV duties paid by the importer at the time of importation is essentially treated as final.¹⁷ This eliminates the risk of being unable to collect AD/CV duties and creates certainty for importers. In a retrospective AD/CV duty system, however, the amount of AD/CV duties owed is not determined until well after the time of importation. This time lag can result in “bad actors,” those importers who intentionally avoid paying required duties, not being identified until they have been importing for a long time. Only after its collections efforts are unsuccessful does the government clearly know that duties owed by this importer are at serious risk for noncollection.
 - Prospective AD/CV duty systems create a smaller burden for customs officials because the full and final amount of AD/CV duties is assessed at the time of importation, whereas, according to CBP, the retrospective AD/CV duty system of the United States places a unique and significant burden on CBP’s resources.
 - Depending on the design of the prospective AD/CV duty systems, the amount of duties assessed is based on dumping or subsidization that occurred in a previous period, and therefore may not equal the amount of actual dumping or subsidization, whereas under a retrospective AD/CV duty system, the amount of duties assessed reflects the actual amount of dumping by the exporter for the period of review. However, in practice, a substantial amount of retrospective AD/CV duty bills are not collected.

In response to a recommendation in our 2008 report, Commerce reported to Congress in 2010 on the advantages and disadvantages of retrospective and prospective systems.¹⁸ While the Commerce report cites a variety of strengths and weaknesses for both systems, it states that retroactive increases in AD/CV duties are particularly harmful for small businesses such as shrimp and seafood importers. Under a retrospective system, the Commerce report notes, such small U.S. importers potentially face years of uncertainty over duty liability that can hinder their ability to make informed business decisions, plan investments, and create jobs.

¹⁷If and when the AD/CV duty rate is changed under a prospective system, it is applied only to future imports and has no effect on the amount of duties owed for previous imports.

¹⁸Department of Commerce, International Trade Administration, *Relative Advantages and Disadvantages of Retrospective and Prospective Antidumping and Countervailing Duty Collection Systems: A Report to Congress*. (Washington, D.C.: November 2010).

New Shipper Review Process Could Be Enhanced

Another component of the AD/CV duty collection system that has not been resolved is the new shipper review process. This process allows new manufacturers or exporters to petition for their own separate AD/CV duty rate. However, U.S. law does not specify a minimum amount of exports or number of transactions that a company must make to be eligible for a new shipper review, and according to Commerce officials, they do not have the legislative authority to create any such requirement. As a result, a shipper can be assigned an individual duty rate based on a minimal amount of exports—as little as one shipment, according to Commerce—and can intentionally set a high price for this small amount of initial exports. This creates the possibility that companies may be able to get a low (or 0 percent) initial duty rate, which will subsequently rise when the exporter lowers its price. This creates additional risk by putting the government in the position of having to collect additional duties in the future rather than at the time of importation. Importers that purchased goods from companies undergoing a new shipper review are responsible for approximately 40 percent of uncollected AD/CV duties.

Commerce and CBP Recently Proposed Additional Changes to the Bonding Process

Commerce and CBP have proposed additional changes to the bonding process to try to reduce the risk of uncollected AD/CV duties. In April 2011, Commerce proposed a rule that would eliminate the bond that all shippers post when entering products under an AD/CV investigation and require a cash deposit instead.¹⁹ A key reason for the change is that importers bear full responsibility for future duties, according to Commerce. Separately, in May 2011, CBP's Commissioner of International Trade stated in a Senate hearing that CBP is developing internal guidance to require that importers at risk of evasion take out onetime bonds that cover at least the full value of the shipment (single-transaction bonds). Currently, shippers typically take out a "continuous bond" that covers all import transactions over the course of a year, and is calculated at 10 percent of the prior year's duties (or \$50,000, whichever is greater). GAO has not reviewed these proposals or assessed their potential effect on the collection of additional AD/CV duties .

¹⁹Commerce regulations refer to this as a "provisional measure." 76 Fed. Reg. 23,225 (April 26, 2011).

Concluding Observations

The existence of a substantial amount of uncollected AD/CV duties undermines the effectiveness of the U.S. government's efforts to remedy unfair foreign trade practices for U.S. industry. While Congress and federal agencies have taken actions to address the problem of uncollected duties, these initiatives have met with little success. Some additional options exist that Congress could pursue to further protect government revenue. In particular, Congress could eliminate the retrospective component of the U.S. AD/CV duty system and consider the variety of alternative prospective systems available. Congress could also make adjustments to specific aspects of the U.S. AD/CV duty system without altering its retrospective nature, such as by providing Commerce the discretion to require companies applying for a new shipper review to have a minimum amount or value of imports before establishing an individual AD/CV duty rate. However, any effort to improve the U.S. AD/CV duty system should consider the additional costs placed on legitimate importers while attempting to address the issue of illegitimate importers. We continue to respond to congressional interest in this issue, and have recently begun a review of the evasion of trade duty laws, in response to a request from the Subcommittee on International Trade, Customs, and Global Competitiveness, Senate Committee on Finance.

Chairman Landrieu, Ranking Member Coats, this completes my prepared statement. I would be happy to respond to any questions you or other members of the subcommittee may have at this time.

Contacts and Staff Acknowledgments

For further information about this statement, please contact Loren Yager at (202) 512-4347 or yagerl@gao.gov. Individuals who made key contributions to this statement include Christine Broderick (Assistant Director), Jason Bair, Ken Bombara, Aniruddha Dasgupta, Grace Lui, Diahanna Post, and Julia Roberts.

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