



The Baltimore Ledger



February 2007

www.aga-balt.com

Baltimore Chapter

February Luncheon Information

Forensic Investigations in Governmental Agencies - Joint Meeting with the Institute of Internal Auditors

When:

Wednesday, February 21, 2007

11:30 - 12:00 pm Registration/Networking
12:00 - 1:00 pm Buffet Lunch
1:00 - 4:00 pm Presentation

Where:

Snyder's Willow Grove Restaurant
841 N. Hammonds Ferry Road
Exit 8 off 695 Beltway
www.snyderswillowgrove.com

Price:

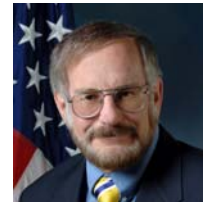
\$35 AGA Members
\$55 Non-Members

Contact:

410-965-9716 (leave a message) or email
agabaltimore@yahoo.com by February 16th.

This training is worth **3 CPEs**.

President's Message



Well, winter is upon us and most of us have wiped away the tears of the Raven's January 13th loss. But on a positive note, last month's training on the 2007 GAO Yellow Book Update was a tremendous success. Hopefully our February training program on Construction and Purchasing Fraud, which will be part of a joint meeting with the Institute of Internal Auditors, will prove to be just as informative.

I am taking this opportunity to provide you with some tips on developing leadership skills. This will be the first in a three part series on leadership, what it is and how it is used. Ralph Waldo Emerson once said, "The man is only half himself, the other half is his expression." Leaders have one thing in common: a passion for the promises of life and the ability to express their passion in a creative and constructive manner.

As a leader, you should have, no must have, an honest understanding of who you are, what you know and what you can do. It is extremely important to identify your own strengths and weaknesses and you must be able to control and discipline yourself, whether training for a marathon or participating in a discussion with lawyers.

You have heard the expression "leaders are made, not born." Studies have shown this is an accurate statement. These same studies do not validate the behind-the-times saying, "Behind every good man, there is a woman" or just as likely heard today, "Behind every good woman is a man." Instead, leaders are made more by themselves than by any external means. They are not obsessed with proving themselves but are more interested in bringing their vision to fruition. This difference is critical, since it is the difference between being driven—as too many people are today—and leading, as too few people do.

Next month's discussion will include three of the factors of leadership, communication, motivation, and the situation. Until then, look around you, who do you think has leadership qualities or possesses the essence of leadership? Don't forget to take a good look at yourself. ❖

HIGHLIGHTS IN THIS ISSUE

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February Speakers Bios

Throughout the years, the areas of construction and purchasing have been frequent areas for fraud. The pace does not seem to be slowing. New tools such as the internet have added to the puzzle. The speakers will share their experiences in the investigation and detection of fraudulent activities.

James H. Cottrell, Jr., CPA, is a Partner in the Forensic and Dispute Group with Deloitte Financial Advisory Services. Built on a foundation of accounting and audit experience in the “big four”, Mr. Cottrell has 27 years of experience in investigating, building and implementing change management at a wide range of companies and public sector organizations, including financial services, technology, transportation and communication entities.

A veteran specialist in global operations, trade, finance, liquidations and restructurings, Mr. Cottrell led and/or advised in the financial development, repositioning, and turnaround of companies and public sector organizations in the USA, United Kingdom, The Netherlands, Hong Kong, Latin America, China and elsewhere in Southeast Asia. He has lived and worked for over 20 years in Europe and Asia and has had broad hands-on experience with respect to investigations, alliances, partnerships, acquisitions, liquidations and reorganizations. Clients have included large government agencies and Fortune 100 companies as well as small to medium sized enterprises (Revenues Start-up to \$40 billion). Mr. Cottrell is often called upon to manage large Deloitte projects involving several countries and Deloitte Practices. One of Mr. Cottrell’s many strengths is designing project methodologies and tools in areas as broad as financial restructuring, risk management and corporate governance.

Edward E. Bishop, Jr., CFE, CAMS, is a senior manager in the Washington, D.C. Forensic and Dispute Services Group of Deloitte Financial Advisory Services LLP (“Deloitte FAS”). Mr. Bishop has extensive experience in forensic accounting and investigative services, including asset tracing, within the public and private sectors, and in money laundering. As a member of Deloitte FAS, Mr. Bishop has been involved in forensic and investigative services, including investigations and asset tracing; federal practice services; and AML (anti-money laundering) services, including Look-Back engagements. Prior to joining Deloitte FAS in January 2005, Mr. Bishop provided investigative, forensic accounting, litigation support and AML services through his own company and a regional CPA firm. Prior to owning his own company, Mr. Bishop had a distinguished 25 year public service career as a criminal investigator with the IRS, Criminal Investigation Division where he investigated money laundering, Bank Secrecy Act, white collar crime, illegal enterprises and criminal tax violations. Mr. Bishop has testified as an expert witness in the areas of money laundering and Bank Secrecy Act, and he has lectured on money laundering, Bank Secrecy Act, and fraud to financial institutions, CPAs, internal auditors, investigators, and prosecutors. Mr. Bishop has assisted the Department of Justice, Asset Forfeiture and Money Laundering Section, in developing a financial investigations/asset tracing seminar. Mr. Bishop is a Certified Fraud Examiner (CFE) and a Certified Money Laundering Specialist (CAMS).❖

Free Audio Conference on Internal Controls -- February 28th

KPMG, LLP is sponsoring a free audio conference for Baltimore Chapter members. The date is Wednesday February 28th, 2007 and the topic will be *Internal Controls*. The conference will offer 2 CPEs and run from 2:00 - 4:00 pm. There will be two locations where members can attend:

KPMG, LLP
111 South Calvert Street, 25th Floor
Baltimore, MD 21202
25 Seats available

Local Government Insurance Trust (LGIT)
7172 Columbia Gateway Drive, Suite E
Columbia, MD 21046
30 seats available

To register, contact JoAnn White-Burnett at 410-396-4783 or joann.white-burnett@baltimorecity.gov by Friday, February 23, 2007.

If you are unable to attend once registered, please contact JoAnn to cancel. Registration is on a first come, first served basis. ❖



January Board Minutes

A board meeting of the Baltimore Chapter of the Association of Government Accountants was held at the Social Security Administration on Wednesday, January 3rd, 2007. There were 7 board members in attendance, including two participating via telephone. The meeting was called to order at 2:00 p.m. by Steve Schaeffer, the presiding officer. Mr. Schaeffer asked for a motion to accept the meeting minutes from the December 5th, 2006 meeting submitted by the secretary, Deborah Kinsey. The motion carried.

Meetings: A motion carried for the Meetings Committee to purchase gifts for future training sessions.

Education and Programs: JoAnn White Burnett discussed the Audio Conference and also confirmed another speaker for the April Fraud Conference. The AGA National President will speak at the annual Awards luncheon to be held at the Rolling Road Country Club. A motion carried to move the awards luncheon from the May 17th date to May 24th, 2007.

Early Careers (EC): Rashad Holloway reported that the committee is planning to submit EC spotlights to the newsletter; working on a Job Shadowing Day for

February 2nd (no more than 10 students are expected to be in attendance); working on Early Career tips; and planning to pay for memberships for new Early Career members (for first year of membership). They are working out the details of this plan and will contact National to discuss ideas to encourage retention. Speakers for the March Early Careers training have been confirmed.

Certified Government Financial Manager (CGFM): The committee will be generating a letter to send out to the Governor of Maryland and the Baltimore County Executive requesting that a formal proclamation be made declaring March CGFM month. The committee will also begin discussions with the Early Career's Committee in order to incorporate CGFM recognitions for the month of March.

President-Elect: Paul Geraty stated that he wants to ensure the proper transfer of funds from KPMG to the chapter to fund scholarship awards. He will work to have that accomplished in time for the chapter's Awards meeting in May.

Awards: The committee is awaiting a resolution of the Awards meeting date before mailing out the scholarship award letters. ❖

56th Annual Professional Development Conference

Saddle up, dust off your best pair of boots and get ready for PDC 2007! Join us in Music City, USA for AGA's Professional Development Conference & Exposition– the government financial management education and networking event of the year!

Staying current with changes in government financial management is a huge challenge. Let AGA help. With dozens of educational sessions, social events and exhibitors available, the PDC is an authoritative source for the knowledge and contacts you need to succeed in today's constantly changing environment.

Offering 24 CPE hours, the PDC is a valuable event for all government finance professionals, whether you are handling the detail work on the front lines, or managing a team amid difficult political and financial realities.

The PDC offers exceptional training opportunities. Learn about the newest research in the field. Find out about tools and techniques that have advanced the profession. Hear dynamic speakers. Meet the top leaders from federal agencies, state and local governments, the private sector and academia. Take part in small-group discussions, explore the issues facing the profession and find some answers. Sessions will be organized around the following tracks:

- Accountability & Ethics
- Auditing Tips, Tools & Techniques
- Financial Management Strategies
- Innovative Funding Mechanisms
- Management Challenges & Solutions

The PDC is also about networking. Take advantage of the many receptions and social events that are planned, and enjoy the Grand Ole Opry, Country Music Hall of Fame, historical landmarks, good food and fun that Nashville has to offer. Bring your family and explore the Nashville Zoo, Adventure Science Center and other attractions. For more information visit <http://www.agacgfm.org/pdc2007/index.htm>.

The stage is set for a Grand Ole Opportunity. Don't miss this outstanding educational and networking event...Register today! ❖

January Training Recap

On Wednesday, January 17, 2007, Marcia Buchanan from the General Accountability Office (GAO) joined the Baltimore Chapter of the AGA to discuss updates to GAO's Yellow Book. The Yellow Book, formally titled *Government Auditing Standards*, is intended for use by government auditors to ensure that they maintain competence, integrity, objectivity, and independence in planning, conducting, and reporting their work, and are to be followed by auditors and audit organizations when required by law, regulation, contract, agreement, or policy. Each year the General Accountability Office issues revisions to yellow book standards.

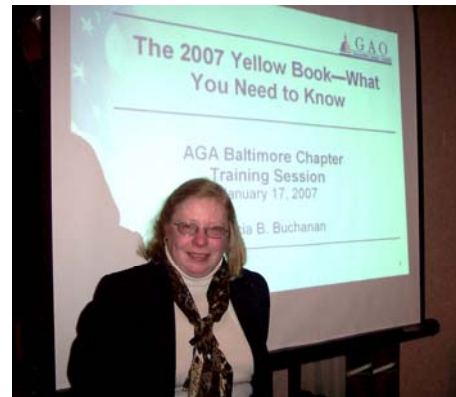
Ms. Buchanan explained the GAO's efforts to modernize and transform the accountability profession, explained the process used to issue the 2007 revisions and highlighted key proposed revisions and the reasons behind the changes. Some major revisions for 2007 to the Yellow Book include:

- Bringing performance audit standards under professional assurance framework;
- Emphasizing the critical role of government audits in achieving credibility and accountability in government;
- Expanding and strengthening the discussion and guidance on audit quality;
- Outlining overachieving ethical framework in government audits; and
- Modernizing auditing standards and updating major developments in the accountability and audit environment.

The effective date for the 2007 revision of *Government Auditing Standards* will be either October 1, 2007, or January 1, 2008, depending on the timing and final content of the fully completed 2007 revision. ❖



Baltimore Chapter President Steve Schaeffer with speaker Marcia Buchanan



Marcia Buchanan presenting Yellow Book Revisions to the Baltimore Chapter



Members from the Baltimore City Department of Audits from left, Sharon Lockley, Antionette Sekou, Celia Ocasio and Todd Taylor



Baltimore Chapter Members stop for a picture during the break

Member Profile

This month's member profile features Ms. **Jerilee "Jeri" Scruggs, CPA.**

Jeri entered the Accounting Auditor track at the Defense Contract Audit Agency (DCAA), an agency within the Department of Defense, in 2003. Today, she is a Senior Auditor assigned to a sub-office at a major contractor where she performs accounting engagements and attestation services. For this major contractor, she is primarily focused on full Cost Accounting Standards (CAS) audits in accordance with the Federal Acquisition Regulation (FAR) Appendix on Cost Accounting Preambles and Regulations. In addition to her activities supporting CAS audits, Jeri has also performed Incurred Cost Audits, Contract Terminations, Proposal Reviews, Agreed-Upon Procedures Engagements, Accounting Systems Reviews, Materials Management Audits, Fraud Assessments, and other on-demand assignments.

DCAA, formed on January 8, 1965, consists of approximately 4,000 people located at more than 300 field audit offices throughout the United States, Europe, and in the Pacific. DCAA provides standardized contract audit services for the Department of Defense, as well as accounting and financial advisory services regarding contracts and subcontracts to all DoD Components responsible for procurement and contract administration. DCAA also provides contract audit services to some other Government Agencies. In FY 2004, DCAA audited 10,299 pricing proposals with a total dollar value of \$148.2 billion; audited incurred costs and special audits during that same period of \$112.7 billion; with approximately \$2.1 billion in net savings reported during the year. When compared to the \$428 million expended for DCAA's operations, the return on taxpayers' investment in DCAA was \$5.00 for each dollar invested.

Jeri left the workforce to raise a family in 1980. She earned an A.A. degree in Computer Science from Anne Arundel Community College in 1988. She enrolled at Towson University, graduating *magna cum laude* with a B.S. in Accounting in 2002. Jeri passed all four parts of the Certified Public Accountant (CPA) examinations in November 2006 and became officially certified in January 2007. Jeri is a member of the Phi Theta Kappa Honor Society at Carroll Community College, and the Beta Sigma Gamma Honor Society and the National Society of Collegiate Scholars at Towson University.

Jeri joined the Baltimore Chapter of the AGA in 2005 to increase interaction with her peers and to take advantage of unique speakers and presentations for professional growth. In addition, the Baltimore AGA Chapter also provides Continuing Professional Education (CPE) credits and Professional Guidance and Certification. Jeri was recruited for AGA membership by Joe Rubin, former AGA Baltimore Chapter President.

Jeri is a native of Maryland and has lived here most of her life. She has four children, two girls and two boys, as well as two grandsons. Her hobbies include reading, walking, and just about every craft under the sun. At one time or another, Jeri has done sewing, needlepoint, crewel, ceramics, stained glass, crocheting, knitting, and others. However, her favorite craft is cross stitch, and she even has a Blue Ribbon from the Anne Arundel County Fair for her efforts. As a former Cub Scout Tiger Coach, she also coordinated many kids' crafts and activities. Some of her other volunteer activities have included being a PTA President and Vice President, a Cub Scout Treasurer, and she is currently a High School Drama Booster. ❖

Community Service Event - Our Daily Bread

AGA Baltimore Chapter will be making a cash donation to the Baltimore-based *Our Daily Bread* organization in March 2007. We also invite you to volunteer to go to the *Our Daily Bread* "soup kitchen" at 411 Cathedral Street in downtown Baltimore on Saturday, March 31st, from 9 a.m. to 1 p.m., to assist in serving a hot meal to the needy. We would like to have a big turnout of volunteers. Please contact Deborah Kinsey at (410) 966-6957 or deborah.kinsey@ssa.gov if you are interested in serving this worthy cause as soon as possible, but no later than March 9, 2007. She has important information she needs to share with you about the event and also must confirm our volunteer count prior to the event. The organization needs to ensure they have enough servers each day to meet the needs of the guests. Thank you.

Our Daily Bread provides a hot, nutritious lunch for anyone in need every day of the year. They also serve weekday breakfast to the elderly and those with special needs. In addition, groceries are made available to members of the "Food Club" and ODB serves as the mailing address for guests who have no permanent residence. Recognizing that their guests often need more than food in their quest for self-sufficiency, Catholic Charities has established two additional services at ODB that provide emergency services and employment assistance. ❖

Annual CGFM Renewal Time

It is time to renew your CGFM designation and/or AGA membership! Here are answers to frequently asked questions about CGFM renewal:

Q: How often do I have to renew my CGFM designation?

A: CGFM certification is renewed on an annual basis. A renewal invoice is sent out in February and the payment is due by March 31st. If you do not receive an invoice by mid-March, please call AGA at 1.800.AGA.7211.

Q: What are the requirements for maintaining the CGFM certification in an active status?

A: To maintain the CGFM certification in an active status, CGFMs are required to pay the CGFM renewal fee by the due date every year, complete at least 80 hours of continuing professional education (CPE) every two years in government financial management topics or related technical subjects and maintain and, if requested by AGA, provide detailed information on CPE hours completed. To retain the CGFM certification, all CGFMs must adhere to the AGA's Code of Ethics.

Q: How do I determine my CPE cycle?

A: Your first two-year CPE cycle starts on January 1st of the year following the one when your CGFM was awarded (for example, if your CGFM was awarded in 2001, your first CPE cycle was 1/1/02-12/31/03). The award date is listed on your CGFM certificate. Your current CPE cycle is listed on your renewal invoice. For a table of all CPE cycles visit www.agacgfm.org/cgfm/maintain/cgfm_calendar.aspx.

Q: My two-year CPE cycle just ended on December 31, 2006, but I did not complete 80 CPEs in 2005-2006. Can I make up the deficiency?

A: Yes. CGFMs who have not completed the 80 CPE hours in 2005-2006 cycle have until March 31, 2007 to make up the deficiency. Any CPE hours completed toward a deficiency in one period must be documented in the CPE records and may not be counted toward the requirements for the next two-year period. More information on CGFM CPE requirements can be found on www.agacgfm.org/cgfm/maintain/cpe_requirements.aspx.

Q: I just retired. Do I need to do anything to adjust my CGFM status to "retired"?

A: Yes. Individuals who are retired from AND are no longer substantially working in the government financial management community can request an adjustment of their status to "retired" by contacting AGA's Office of Professional Certification (by mail or e-mail at agacgfm@agacgfm.org <<mailto:agacgfm@agacgfm.org>> - please provide the date of retirement and confirm that you are no longer substantially working in the government financial management community). CGFMs in retired status are not required to remit the CGFM renewal fee or earn the 80 CPE hours. If retired CGFMs return to work (substantial employment or contracting) in the government financial management community, they must contact AGA to change their status back to "active."

More information on CGFM renewal policies can be found on www.agacgfm.org/cgfm/maintain/. ❖

Save the Date! Upcoming Annual All Day Fraud Conference Information

When: Thursday, April 5, 2007
Time: 8:00 A.M. TO 4:30 P.M.

Where: Maritime Institute of Technology
Cost: Members - \$120, Non-Members - \$135

AGA 2006-2007 Upcoming Training Schedule

DATE	TOPIC	CPEs
March 15, 2007	Early Careers Focus – Career Development	2
April 5, 2007	Fraud Conference	7
May 17, 2007	Awards Luncheon	1
TBD	Board of Directors Luncheon	--

Treasury Issues Interim Rule on Administrative Offset for States

The United States Treasury's Financial Management Service has issued an interim rule which provides guidance to states wishing to utilize administrative offset in accordance with the Debt Collection Improvement Act (DCIA) of 1996. The DCIA authorizes Treasury to collect delinquent debts owed by a person to a state.

To participate in the offset program states must meet the conditions of 31 U.S.C. 3716(h) which require (1) a reciprocal agreement; (2) that the appropriate state official request the offset; (3) that the cost of the collection must not exceed the amount of the debt; (4) that the interests of the U.S. be protected; and (5) that the payments withheld to pay state debts are not specifically exempted from offset. Further, payments for Social Security, Black Lung Benefit (Part B) and Railroad Retirement Benefit (other than tier 2 benefits) are exempt from offset for state debt.

Up to this point, no state has utilized the administrative offset, although the opportunity to refer delinquent debts has been around since 1996. The interim rule describes the rules applicable to administrative offset and defines reciprocal agreement to mean a written agreement between FMS and a state that will govern

the administrative offset. The rule does not require the exact type of payments in the agreement but rather allows for each agreement to set forth payments available for offset that are beneficial to both Treasury and the state. The eligibility requirements for state debt offset are the same used to offset federal debt, and generally, other federal debt submitted for offset will be offset before applying offset amounts to state debt. The rule also allows FMS to collect a fee for conducting the offset. FMS did not issue the rule as a proposal but rather as an interim rule as the ability to conduct the offsets has existed since passage of DCIA in 1996. However, comments are requested before the final rule is issued.

The rule is effective January 11, 2007; however, individual state comments will be accepted until March 12, 2007. Individual state comments may be addressed to Thomas Dungan, Senior Policy Analyst, Debt Management Services, Financial Management Service, Department of the Treasury, 401 14th Street, SW, Room 435B, Washington, DC 20227. Comments may also be submitted via the Internet as directed on the FMS Web site at www.fms.treas.gov/debt. ❖

Service to America Medals (Sammies) Awards Program

Good government requires good people, yet too often the men and women who do our nation's business are overlooked and underappreciated. The Service to America Medals are awarded annually by the nonprofit, nonpartisan Partnership for Public Service to honor the accomplishments and commitment of America's outstanding public servants. Each award is accompanied by a cash prize from \$3,000 to \$10,000.

Award categories include:

Federal Employee of the Year	Career Achievement
Citizen Services	Homeland Security
Justice & Law Enforcement	National Security
Science & Environment	Call to Service
International Affairs	

By honoring excellence in the federal workforce, the Service to America Medals sends a powerful message to the American people about the importance of a strong civil service and seeks to inspire a new generation of Americans to serve. Award recipients will be saluted by dignitaries from government, business, and the entertainment world at a Washington, D.C. gala in Fall 2007. Submit nominations at www.servicetoamericamedals.org. Deadline is March 1, 2007. ❖

Member News

Congratulations to **Kristen Schnatterly** from the Social Security Administration, Office of the Inspector General, and her husband on the birth of their daughter Lauren Noel on January 5, 2007.

Congratulations to two of our members, **Joe and Kristina Poist** from the Social Security Administration, on the birth of their daughter Brooke Ava on January 12, 2007. ❖



2006- 2007 Officers and Directors

Officers

President, Steven Schaeffer,
CPA, CGFM, Atty MD Bar
SSA/OIG, 410-965-9701
steve.schaeffer@ssa.gov

President- Elect

Paul Geraty, CPA, CGFM
KPMG, 202-533-3006
pgeraty@kpmg.com

Secretary

Deborah Kinsey, CPA
SSA/OIG, 410-966-6957
deborah.kinsey@ssa.gov

Treasurer

Rick Berlinrut, CGFM, CFE
SSA/OIG, 410-965-9734
rick.berlinrut@ssa.gov

Immediate Past President,

JoAnn White Burnett, CPA
City of Baltimore, DOA, 410-396-4783
joann.white-burnett@baltimorecity.gov

Directors

Activities

Milton Wolinski, CPA
City of Baltimore, 410-396-1172
milton.wolinski@baltimorecity.gov

Awards

Evangaline Labador
SSA, 410-965-0270
evangaline.labador@ssa.gov

Paul Webster

SSA, 410-965-0056
paul.d.webster@ssa.gov

Brandon Phillips

SSA, 410-966-6270
brandon.phillips@ssa.gov

CGFM

Chasity Crawley
SSA, 410-966-7694
chasity.crawley@ssa.gov

Jean Adkins-Blasy
SSA, 410-965-8464
jean.adkins-blasys@ssa.gov

Community Service

Mark Silvestri, CGFM
SSA, 410-965-0017
mark.silvestri@ssa.gov

Ana Labador
SSA, 410-965-4874
ana.labador@ssa.gov

Early Careers

Rashad Holloway
SSA, 410-966-7835
rashad.holloway@ssa.gov

Michele Murrill
SSA, 410-965-0011
michele.murrill@ssa.gov

Stacey Johnson
City of Baltimore, DOA 410-396-3728
stacey.johnson@baltimorecity.gov

Tanisha Pryce
SSA, 410-965-8516
tanisha.pryce@ssa.gov

Editorial

Christina Lilly, CGFM
SSA, 410-965-1263
christina.lilly@ssa.gov

Kristina Poist
SSA, 410-597-1977
kristina.poist@ssa.gov

Kristen Schnatterly, CGFM
SSA, 410-965-0433
kristen.schnatterly@ssa.gov

Education and Programs

JoAnn White Burnett, CPA
City of Baltimore, DOA, 410-396-4783
joann.white-burnett@baltimorecity.gov

DeGloria Hall
SSA, 410-965-0012
degloria.hall@ssa.gov

John Selby
SSA, 410-597-4378
john.selby@ssa.gov

Liaison and Research

Eugene Crist
SSA/OIG, 410-965-9739
eugene.crist@ssa.gov

Meetings

Junghee Gogue
SSA, 410-965-0069
junghee.gogue@ssa.gov

Susie Griffin
Triton Services, 301-809-6834 ext.229
Susie.Griffin@TritonSVC.com

Tara Isaacs
SSA, 410-965-2354
tara.isaacs@ssa.gov

Membership

Dellareese Morton-Smith
SSA, 410-966-6548
dellareese.morton-smith@ssa.gov

Ed Koontz
SSA, 410-965-7445
ed.koontz@ssa.gov

Publicity

Carolyn Jackson
SSA, 410-965-1128
carolyn.maxine.jackson@ssa.gov

Webmaster

Christopher Dipple
SSA, 410-966-7300
christopher.dipple@ssa.gov

To all of the members who submit articles for the monthly Newsletter, we say Thank you! For **March 2007**, please make any submissions by **February 22, 2007** by contacting the Editorial Committee. ❖

ASSOCIATION OF GOVERNMENT ACCOUNTANTS
PO BOX 11841 SUITE 55
BALTIMORE, MARYLAND 21207-0841

