## Department of Health and Human Services DEPARTMENTAL APPEALS BOARD Appellate Division

Beloved Community Family Wellness Center Docket No. A-16-104 Decision No. 2960 August 1, 2019

# DECISION

Beloved Community Family Wellness Center (Beloved) appealed the May 13, 2016 determination by the Health Resources and Services Administration (HRSA) terminating Capital Development Grant No. C8ACS21347. HRSA awarded the \$2.23 million grant to Beloved in October 2010, for a two-year project to expand its health center in Chicago, Illinois. HRSA granted Beloved multiple extensions of time beyond the initial two-year period to complete the project without additional funds. In October 2015, after Beloved reported that costs would exceed the award budget, HRSA authorized an additional extension for the project, under the condition that Beloved provide documentation by November 30, 2015, showing that it had secured sufficient funding from other sources to complete the project. Though HRSA twice extended the deadline for Beloved to submit the documentation and warned Beloved that failure to comply would result in termination, Beloved failed to meet the final, January 15, 2016 deadline. HRSA thereafter terminated the grant on the ground that Beloved did not materially comply with the condition of the award relating to "Other Sources of Funding."

For the reasons discussed below, we conclude that HRSA was authorized to terminate the grant.

## Background

## 1. The capital development award

HRSA is an operating division of the federal Department of Health and Human Services (HHS). HRSA awards and administers grants to health centers under section 330 of the Public Health Service Act, 42 U.S.C. § 254b, and the regulations in 42 C.F.R. Part 51c. Section 10503 of the Patient Protection and Affordable Care Act, Pub. L. No. 111-148, 124 Stat. 119 (2010), established a multibillion-dollar Community Health Center Fund "for expanded and sustained national investment in community health centers under section 330 of the Public Health Service Act and the National Health Service Corps."

Beloved is a nonprofit, Federally Qualified Health Center operating in the Greater Englewood area of Chicago, Illinois, with a satellite location in Robbins, Illinois. Beloved Exs. 1, 2.

In October 2010, HRSA awarded \$2,229,815 to Beloved under Affordable Care Act – Capital Development Grant No. C8ACS21347 to construct a two-story, 7,000 square-foot addition to Beloved's Englewood health center and an adjoining parking lot. HRSA Exs. 1, 2, at 1; Beloved Ex. 3, at 5, 23, 27 (internal page numbers). The addition was to include a dental clinic, office and program space, a board room, restrooms, and utility and common spaces. HRSA Ex. 2, at 1; Beloved Ex. 3, at 5. The award project period began October 1, 2010, and ended September 30, 2012. HRSA Ex. 1, at 1.

The October 2010 Notice of Award (NoA) set out the terms and conditions of the grant, which in part provided that it was subject to the HHS regulations governing grants to nonprofit organizations and the HHS Grants Policy Statement.<sup>1</sup> HRSA Ex. 1, at 1, 3. Among the other requirements, the NoA specified: "It is the responsibility of the grantee to make every effort to award the construction contract(s) under a process where maximum competition is achieved in order to obtain the most responsive and reasonable proposal for selection." HRSA Ex. 1, at 5. "Therefore," the NoA specified, "open and competitive bidding by formal advertisement must be used." *Id.* The NoA also provided: "Failure to comply with the remarks, terms, conditions, or reporting requirements may result in a draw down restriction being placed on your . . . account or denial of future funding." *Id.* at 2.

## 2. Project history

## October 2010 – September 2012

Beloved's capital development project encountered significant challenges from the outset of the two-year project period. *See* Beloved Exs. 6-21, 23 (Quarterly Progress Reports). In its first quarterly progress report, Beloved told HRSA that the lot on which it had planned to build the dental clinic was privately owned. Beloved Ex. 6, at 2. Beloved reported that the owner "has always been ready to sell her property," but was "now

<sup>&</sup>lt;sup>1</sup> At the time of the initial award, the applicable regulations were codified at 45 C.F.R. Part 74. Effective December 26, 2014, Part 74 of Title 45 was removed and reserved and a new Part 75 was added. *See* 79 Fed. Reg. 75,871, 75,889 (Dec. 19, 2014). By this change, HHS adopted, with HHS-specific amendments, the Office of Management and Budget's Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards to Non-Federal Entities, codified at 2 C.F.R. Part 200. 2 C.F.R. § 300.1. The final superseding notice of award for the grant in this case was issued October 29, 2015, and specified that the grant was subject to the regulations then in effect at 45 C.F.R. Part 75. HRSA Ex. 8, at 1. Consistent with that final notice and HRSA's May 2016 decision to terminate the grant, the Board applies the revised regulations at 45 C.F.R. Part 75 to evaluate whether HRSA was authorized to terminate the award. The HHS Grants Policy Statement is currently available at: https://www.hhs.gov/sites/default/files/grants/grants/policies-regulations/hhsgps107.pdf (last visited Aug. 1, 2019).

stating that she doesn't know specifically when she will be ready to do so." *Id.* Beloved anticipated "this issue" would be resolved "within 3 months." *Id.* Beloved stated that it would therefore "start the development of its parking lot first" and would "begin the dental clinic upon completion of the parking lot." *Id.* According to the revised project schedule, Beloved stated that the "construction of [the] new parking lot" would be complete at the end of November 2011. *Id.* 

As of the end of December 2011, however, the parking lot had not been completed and Beloved had not acquired the land needed for the building expansion. Beloved Ex. 7, at 2. In the ensuing months, Beloved reported that the contractor hired to construct the parking lot had improperly installed the entrance to the lot and the carport, installed defective fencing, and failed to undertake or complete all required punch-list work. Beloved Exs. 8, 10. The parties' dispute led to litigation and settlement, and Beloved hired a second contractor to fix and complete the parking lot. Beloved Exs. 10, 11, 12. As of September 30, 2012, the original project completion date, Beloved had yet to acquire the land needed for its building expansion. Beloved Ex. 11, at 2.

## October 2012 – October 2015

HRSA granted Beloved multiple extensions of time beyond the original, two-year project period to complete the work without additional funds. HRSA Ex. 3 (Oct. 22, 2012 NoA, extension through Sept. 13, 2013); HRSA Ex. 4 (Nov. 15, 2013 NoA, extension through Mar. 31, 2014); HRSA Ex. 5 (June 30, 2014 NoA, extension through Sept. 29, 2014). Beloved ultimately purchased the lot needed for the addition in January 2014. Beloved Ex. 14, at 2. In its quarterly progress report for the period ending June 30, 2014, Beloved reported that the foundation for the addition was completed, underground plumbing and electrical were installed, the concrete slab was poured, and masonry work for the walls was underway. Beloved Ex. 15, at 2.

HRSA thereafter suspended the project. As reported by Beloved in its quarterly progress report for the period ending September 30, 2014, it had hired the same general contractor for the construction work that it had used to develop the project drawings, in violation of HRSA competitive bidding requirements. Beloved Ex. 16, at 2. Beloved reported that it did "not have HRSA's permission to move forward" and had "asked for an extension without additional funds to complete the project by September 29, 2015." *Id.* 

In a superseding NoA dated November 13, 2014, HRSA extended the project and budget period through September 29, 2015, subject to three additional conditions. Specifically, the NoA provided that within 30 days, Beloved must: (1) "Submit evidence of the rebid of the prime contract . . . "; (2) "[P]rovide an updated timeline for the project," description of the current status of the project planning, and "a justification for the

reasonableness of the applicant's proposed timeframe for implementing the project during the project period"; and (3) "[P]rovide an updated budget to reflect the current project cost," including a "SF424C Budget document, Equipment List, Budget Justification Document, Funding Source Memo and Funding Source document." HRSA Ex. 6, at 2.

As of the end of March 2015, however, Beloved had not submitted the revised timeline or updated budget documentation. Beloved Ex. 18, at 2. In addition, while Beloved had "identified a General Contractor that meets HRSA's requirements" at the end of December 2014, as of March 2015, it had not finalized the contract with the new contractor. Beloved Exs. 17, at 2; 18, at 2. Furthermore, Beloved reported that it had yet to secure "other funding sources that will allow us to complete our building[.]" Beloved Ex. 18, at 2. "Upon submittal of the required [timeline and budget] information to HRSA," Beloved stated, it was "hoping that the restriction to move forward and draw down funds will be lifted." *Id*.

In a letter dated September 14, 2015, Beloved told HRSA that the project cost was \$94,241 over the award budget. HRSA Ex. 16; *see also* Beloved Ex. 21, at 2, 4 (quarterly progress report for period ending 9/30/2015). Beloved requested an additional extension, through October 29, 2016, to complete the project. Beloved represented that it was planning a fundraising event in November 2015, and seeking a loan from its credit union to secure the necessary additional funds. *Id.* Beloved also requested to begin construction April 15, 2016, and to complete the construction by the end of October 2016. *Id.* The delayed start date, Beloved explained, was to avoid an additional \$50,000 in costs that would be associated with a winter construction start-date. *Id.* On October 5, 2015, Beloved submitted a revised budget to HRSA showing that it needed \$178,910 to finish the project. Beloved Ex. 20.

## 3. The "Other Sources of Funding Condition" and grant termination

In a superseding NoA dated October 29, 2015, HRSA extended the project and funding period through October 31, 2016, on condition that within 30 days, Beloved submit documentation to HRSA showing that it had secured the additional funding necessary to complete the project.<sup>2</sup> HRSA Ex. 8. HRSA asserts that it imposed the condition "due to Beloved's lack of project progress reported to date and its excessive drawdowns of Capital grant funds," which Beloved does not deny. HRSA Br. at 4. The new condition specified that Beloved must "upload documentation" by November 30, 2015, "that demonstrates that all additional funding for the total cost of the approved project has been

<sup>&</sup>lt;sup>2</sup> 45 C.F.R. § 75.207(a) authorizes an HHS awarding agency to "impose additional specific award conditions as needed" under circumstances including when a grantee fails to meet expected performance goals or is "not otherwise responsible."

secured." HRSA Ex. 8, at 2. The NoA stated that if "sufficient documentation is not provided to HRSA by November 30, 2015, HRSA will commence action to terminate" the grant. *Id.* Beloved failed to meet the November 30, 2015, deadline. HRSA thereafter extended the deadline twice, first to December 14, 2015, and finally, to January 15, 2016. HRSA Exs. 10, 11. Beloved failed to provide the requisite documentation by the extended deadlines.

By letter dated May 13, 2016, HRSA notified Beloved that it was terminating the grant. "This enforcement action," HRSA stated, was based on its determination "under 45 CFR 75.371(c), that notwithstanding notice by HRSA and multiple opportunities to cure," Beloved had "not materially complied with the terms and conditions of its current grant award relating to the Other Sources of Funding requirement." HRSA Ex. 2, at 1. The termination notice advised Beloved of its right to appeal the termination decision to the Departmental Appeals Board (Board) pursuant to the procedures in 45 C.F.R. Part 16. HRSA Ex. 2, at 2; *see also* 45 C.F.R. Part 16, App. A ¶ C(a)(2) (authorizing Board to hear appeals of agency decisions to terminate discretionary project grants for failure to comply with the terms of an award).

#### 4. Beloved's appeal

Beloved timely appealed HRSA's decision to the Board.<sup>3</sup> The Board granted multiple requests by the parties to extend the deadlines for submitting briefs and appeal files. The Board also stayed the proceedings for the parties to discuss settlement in this matter and in a separate appeal docketed as A-16-141. That case involved Beloved's appeal of an August 2016 HRSA decision disallowing costs charged to Capital Development Grant No. C8ACS21347 and to Health Care and Other Facilities Grant No. C76HF13331. The parties were unable to settle either case. At the end of the stay, HRSA requested that the Board consolidate the two appeals, and Beloved objected to consolidation. On consideration of the parties' arguments and in light of Beloved's objection, the Presiding Board Member denied the request for consolidation and established revised briefing schedules for each case. After briefing closed, the Board proceeded to decision-making.

<sup>&</sup>lt;sup>3</sup> Beloved requested a conference or hearing in its notice of appeal. The Board's acknowledgment of the appeal explained that there is no "right" to a conference or an evidentiary hearing under 45 C.F.R. Part 16. The Board stated that if, after the written submissions had been filed, Beloved believed that a conference, oral argument, or evidentiary hearing should be held, it should make its request no later than the time for filing its reply brief and include the specific reason for the request. Beloved did not subsequently ask the Board to hold a conference or hearing, and the Board has determined that a conference or hearing is not needed to reach a decision.

#### Discussion

#### 1. HRSA was authorized to terminate Beloved's capital development grant.

In reviewing a termination, the Board is "bound by all applicable laws and regulations." 45 C.F.R. § 16.14. "Therefore, the Board must uphold an agency determination where it is authorized by law and the grantee has not disproved the factual basis for the determination." *Family Voices of the District of Columbia*, DAB No. 2409, at 2 (2011) (citations omitted).

As discussed above, HRSA imposed the "Other Sources of Funding Condition" on Beloved's capital development award after years of setbacks and delays, as well as deficient performance by Beloved in implementing the project. When HRSA issued the October 2015 NoA imposing the "Other Sources of Funding Condition," HRSA clearly communicated to Beloved the significance of the condition and the gravity of a failure to comply with it: "If sufficient documentation is not provided to HRSA by November 30, 2015," the NoA stated, "HRSA will commence action to terminate the Capital Development grant due to material failure to adequately respond to the condition placed on the award and a continued lack of progress with the implementation of the project." HRSA Ex. 8, at 2.

Beloved not only failed to meet the November 30, 2015 deadline, it also did not remedy its noncompliance when provided ample opportunity by HRSA to do so. Specifically, the record shows, on December 7, 2015, HRSA Project Officer M.G. sent an e-mail to Beloved's Executive Director with the subject: "OVERDUE - Other Sources of Funding condition - C8ACS21347: Beloved Community Family Wellness Center, Chicago, IL -REQUEST #1." HRSA Ex. 10. The e-mail stated that "Beloved's failure to submit the required documentation has compromised the award." Id. "To remedy this matter," the e-mail stated, "please submit the required documentation with a memo explaining the cause of delay no later than Monday, December 14, 2015." Id. On December 8, 2015, the Executive Director responded: "I'm very sorry that this information has not been submitted in the appropriate timeframe." HRSA Ex. 11, at 1-2. She further stated that Beloved "has been successful with commitments from individuals and businesses to achieve its money needed to complete its project. I have attached an update for you." Id.; see also HRSA Ex. 14 (Dec. 8, 2015 letter from Beloved to HRSA describing "verbal commitments for approximately \$115,000 from various individuals and businesses," application for business loan, and payment expected from purchase of Better Health Network).

Beloved's December 8, 2015 submission did not satisfy the "Other Sources of Funding Condition," however. A December 14, 2015 e-mail from M.G. to Beloved's Executive Director explained that HRSA management had determined that the documentation provided by Beloved was "speculative" because "the funds have not been actually secured." HRSA Ex. 11, at 1. "[V]erbal commitments, tentative agreements and memos of assurance," the e-mail read, "are not acceptable forms of documentation as it relates to the Other Sources of Funding Condition." *Id.* M.G. advised Beloved's Executive Director that HRSA would grant an *additional* opportunity to remedy its noncompliance, extending the deadline to January 15, 2016, "based on the expectation the required information will be available by this date." *Id.* "Failure to provide documentation that shows the remaining funds are actually in hand," M.G. wrote, "will result in HRSA terminating your C8ACS21347 grant." *Id.* In a follow-up email sent December 23, 2015, M.G. reiterated that "failure to provide 'Other Sources of Funding' documentation which indicates the required additional project funds are in hand by 1/15/16 could result in the termination of the subject grant." HRSA Ex. 12, at 1.

On January 15, 2016, the parties' representatives participated in a conference call during which Beloved's "representative stated that 'corrections are required on the submission' and that 'the dollars referenced are not actually on hand at the present time." HRSA Ex. 2, at 2. These statements, HRSA determined and Beloved does not deny, "confirmed that the additional funding had not been secured by the January 15, 2016 deadline." *Id.* 

Applying the governing regulations in these circumstances, we conclude that HRSA was authorized to terminate Beloved's capital development grant pursuant to 45 C.F.R. § 75.372(a)(1). Though HRSA provided Beloved more than six weeks beyond the original deadline to submit the necessary documentation and notified Beloved that failure to meet the requirement would result in termination, Beloved plainly failed to comply with the "Other Sources of Funding Condition" of its award. The record substantiates HRSA's claim, moreover, that termination was appropriate under section 75.371(c), "in light of [Beloved's] history of delays and deficient performance regarding this project" and "the multiple no-cost extensions" previously "approved by HRSA in its repeated efforts to support Beloved's work." HRSA Ex. 2, at 1 (citing section 75.371(c) to support determination); HRSA Br. at 1, 6.

#### 2. Beloved's arguments do not establish grounds for reversing the termination.

Beloved does not dispute that it failed to meet the special condition of its award that it provide HRSA with the requisite funding documentation by January 15, 2016. Beloved argues, however, that it "raised the money in February instead of in January" 2016, and that "the brief delay in raising funds" "did not undermine Beloved's ability to begin and complete its project on time." Beloved Br. at 2, 6. According to Beloved, "HRSA's decision is far out of proportion with the nature of the breach, is inappropriate under the

standards that apply to grant terminations, and effectively deprives Beloved and the community it serves of a much needed dental facility, all over a technical deadline." *Id.* at 2. Beloved says that it notified HRSA in February 2016 that it had secured the necessary funds,<sup>4</sup> but instead of authorizing construction to proceed, HRSA "waited until after the time to begin construction came and went," and "then sent Beloved a termination letter" in May 2016. *Id.* at 6.

Beloved argues that a grant "may only be terminated in the event of a 'material' breach" and that its failure to comply with the "Other Sources of Funding Condition" was not material. Beloved Br. at 7. Beloved asserts that 45 C.F.R. § 75.371, the "applicable regulation" cited in HRSA's termination notice, "does not provide HRSA with unfettered discretion to terminate federal awards."<sup>5</sup> *Id.* at 7-8. "By listing a continuum of regulatory responses to noncompliance and requiring the agency to choose one that is 'appropriate in the circumstances," Beloved asserts, "the regulation makes it clear that some failures to comply call for stronger responses than others." *Id.* at 8. The "drastic remedy" of termination, Beloved states, "has historically been reserved only for 'material' breaches of a grant," as provided under the predecessor regulation at 45 C.F.R. § 74.61 (authorizing termination if a grantee "materially fails to comply with the terms and conditions of an award") and Board decisions applying that regulation. *Id.* at 9. Even though the term "material" does not appear in the text of 45 C.F.R. § 75.371, Beloved argues, the language of the new regulation "does not signal a diversion from the materiality standard in grant termination cases."<sup>6</sup> *Id.* 

<sup>5</sup> The parties' briefs do not mention 45 C.F.R. § 75.372 (captioned "Termination," and which provides that a federal award may be terminated in whole or part if, among other things, the non-federal entity fails to comply with the terms and conditions of a federal award), though both parties' briefs recognize that under 45 C.F.R. § 16.14, the Board "is bound by all applicable laws and regulations." Beloved Br. at 7; HRSA Response at 5.

<sup>&</sup>lt;sup>4</sup> We note that there is scant evidence in the record to support the factual premise of Beloved's claim, that it had secured all of the necessary non-federal funds by mid-February. Beloved says it had "the remaining funding by February 17, 2016," and "[o]n that date," it "sent HRSA an email showing that Beloved had \$358,769.82 in the bank, after making a deposit that day of \$226,842.12." Beloved Br. at 6 (citing Beloved Ex. 25 (February 17, 2016 e-mail and bank statement)). A summary assurance and a bank account statement cannot reasonably be considered sufficient evidence that Beloved had secured the necessary funds. Absent a balance sheet (and underlying supporting documentation) showing all of Beloved's assets and liabilities, including its then-current obligations, one can hardly assume that the funds in the bank account in February would be and remain available for the capital construction project. Furthermore, the documentation does not demonstrate that the cash in Beloved's bank account did not include federal funding from other awards or sources. In any event, as we explain above, even if the funding had been secured by February, Beloved's failure to meet the January 2015 deadline constituted a material failure to comply with the award condition.

<sup>&</sup>lt;sup>6</sup> Under the "Standard Terms" of the NoAs, HRSA Exs. 1, 3-8, Beloved's grant also was subject to the HHS Grants Policy Statement, which provides that if "a recipient has failed to materially comply with the terms and conditions of award," the awarding agency "may terminate the grant for cause." HHS GPS at II-89. While the Grants Policy Statement retains the material compliance standard, 45 C.F.R. § 75.105 provides that for federal awards subject to the revised regulations, program manuals "and other non-regulatory materials that are inconsistent with the requirements of this part are superseded upon implementation of this part by the HHS awarding agency …."

Beloved contends that to be "material," "a breach must compromise a grantee's ability to provide the services funded by a grant . . . ." Beloved Br. at 20. According to Beloved, its failure to meet the "Other Sources of Funding Condition" of its award was "a technical, nonessential breach," *id.* at 18, "because it did not interfere with Beloved's ability to fulfill the purpose of the grant." Beloved Reply at 2. To support this argument, Beloved contrasts its noncompliance with that of grantees in Board cases involving Head Start program terminations and a HRSA grant termination involving a grantee that failed to comply with multiple financial management system and reporting requirements. Beloved Br. at 11-18 (citing *Richmond Cmty. Action Program, Inc.*, DAB No. 1571 (1996); *Target Area Programs for Child Dev., Inc.*, DAB No. 1615 (1997); *Mansfield-Richland-Morrow Total Operation Against Poverty, Inc.*, DAB No. 1671 (1998); *Family Voices of the District of Columbia*).

Here, we need not resolve the question of whether the revised regulations at 45 C.F.R. Part 75 retain the "material failure" standard or establish a lesser standard for a federal agency to terminate an HHS award because Beloved's failure to comply with the "Other Sources of Funding Condition" of its grant was plainly material. Previously, the Board has held a grantee's failure to comply with a single condition of an award may, as in Beloved's case, be material and a sufficient basis for termination. See, e.g., Abstinence for Singles/Urban Cmty. Action Network, DAB No. 2217, at 1, 16 (2008) (upholding termination based solely on noncompliance with prior approval requirement in 45 C.F.R. § 74.25(c)(7)). The Board also has found that a grantee's noncompliance with a special condition imposed after a grant was initially awarded constituted a material failure to comply with the award's terms and conditions. Tuscarora Tribe of North Carolina, DAB No. 1835, at 2, 8-11 (2002). In addition, the Board has determined that "a grantee's delay or lack of satisfactory progress in achieving grant objectives may constitute a material failure." Native Village of Kotzebue, DAB No. 2207, at 16 (2008) (citations omitted); see also Asian Media Access, DAB No. 2301, at 9-10 (2010) (grantee's failure to timely meet specific objectives of work plan, as approved by grantor agency, constituted a material failure to comply with award terms and conditions); Southbay Cmty. Dev. Corp., DAB No. 1432 (1993) (sustaining denial of no-cost extension for grant awarded to develop an industrial building in light of prolonged delays and where construction had not begun after two prior extensions).

Moreover, the Board long ago recognized that a grantee's "past actions and problems are relevant in assessing the seriousness of a present threat to the interests of the federal government and determining if the present problems can be corrected," since "past actions provide an indication of the likely course of the [grantee's] future performance." *Metro Cmty. Health Ctrs., Inc.*, DAB No. 1098, at 3 (1989). Additionally relevant here, a grantee's persistent refusal to comply with a federal agency's requests for financial information and access to grantee records constituted a "material failure" where, as in

Beloved's case, the awarding agency provided the grantee "numerous opportunities . . . to correct the noncompliance" and "informed [the grantee] several times that failure to timely comply would be considered a material failure . . . ." *FFA Sciences, LLC,* DAB No. 2476, at 15 (2012).

In this case, Beloved's failure to meet the "Other Sources of Funding Condition" of its award by the January 2016 deadline was not, as characterized by Beloved, a mere technicality involving a short fundraising delay. Indeed, this characterization is belied by Beloved's own quarterly progress reports, evidencing years of delayed progress in the project's implementation, Beloved's prior noncompliance with the contractor competitive bidding requirement, its failure to provide timely updated project planning and budget information, and the 47-day extension of time that HRSA provided for Beloved to secure the additional funds. In sum, the history of Beloved's capital development project fully supports HRSA's conclusion that Beloved's past deficient performance "had already seriously jeopardized" the "potential for successful completion" of the project. HRSA Response at 1-2. Consequently, we conclude that Beloved's failure to comply with the "Other Sources of Funding Condition" was material, indicating that Beloved would not be capable of fulfilling the grant objectives without risk of waste or misuse of federal funds. Accordingly, even under the "material failure" standard, HRSA was authorized to terminate Beloved's capital development grant.

#### Conclusion

For the preceding reasons, we uphold HRSA's termination of Capital Development Grant No. C8ACS21347.

<u>/s/</u> Christopher S. Randolph

/s/

Leslie A. Sussan

/s/

Susan S. Yim Presiding Board Member