ARMED SERVICES BOARD OF CONTRACT APPEALS

Appeal of --	)	
	)	
Southwest Marine, Inc.	)	ASBCA No. 54234
	)	
Under Contract Nos. N00024-95-C-8507	)	
N00024-96-C-2301	)	
N00024-96-C-8504	)	
N00024-98-C-8509	)	
N00024-99-C-2312	)	
N00024-00-C-8505	)	
N00024-00-C-8506	)	
N00024-01-C-4125	)	

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Assistant Director

OPINION BY ADMINISTRATIVE JUDGE JACK DELMAN
ON CROSS-MOTIONS FOR SUMMARY JUDGMENT

In this appeal, both parties have filed motions seeking judgment as a matter of law. The issue is whether certain costs for legal fees and related services incurred by Southwest Marine, Inc. (SWM or appellant) in the unsuccessful defense of a citizen's suit for violation of the Clean Water Act, 33 U.S.C. § 1365(a) (CWA or Act) are allowable under appellant's government contracts. The Department of Navy (Navy or government) contends these costs are unallowable under appellant's government contracts in accordance with relevant FAR cost regulations and principles. Appellant contends the costs are allowable. The parties agree and we find there are no disputes of material fact and summary judgment is appropriate. We have jurisdiction under the Contract Disputes Act (CDA), 41 U.S.C. §§ 601, *et seq*. For reasons stated below, we grant the government's motion and deny appellant's motion.

FINDINGS OF FACT

1. In response to a certified, final indirect cost rate proposal filed by appellant in 1999, DCAA initiated an audit to determine the allowability of direct cost and indirect cost rates, and to recommend "procurement-determined" indirect cost rates for 1 January 1998 thru 31 December 1998 (app. supp. R4, tab 29).

2. Insofar as pertinent, DCAA's audit report, dated 3 May 2001, questioned the allowability of $309,930 in legal costs and $122,611 in related outside services that were incurred by appellant to defend a lawsuit for violation of the CWA. The audit report stated appellant was found to be in violation of the Act and was assessed a monetary penalty by the court. DCAA questioned the legal costs as unreasonable, and also unallowable under FAR 31.205-47, COSTS RELATED TO LEGAL AND OTHER PROCEEDINGS. (App. supp. R4, tab 29) Appellant contended that the subject costs were allowable under the regulations.

3. The parties disagreed as to how to treat these costs under appellant's government contracts. By letter to the contracting officer (CO) dated 7 October 2002, appellant submitted invoices under two government contracts and stated that the G&A rate used to compute the billings included the costs associated with the CWA litigation. (R4, tab 31, second letter)

4. By letter to appellant dated 18 October 2002, the CO notified appellant of its intent to disallow costs related to the CWA lawsuit as follows:

	CFY 1998	CFY 1999	CFY 2000	CFY 2001	Total
Legal	$323,003	$191,424	$472,080	$161,146	$1,147,653
Outside Services	117,938	5,188			$123,126
NRDC Legal Fees				1,490,730	$1,490,730
Totals	$440,941	$196,612	$472,080	$1,651,876	$2,761,509

(App. Supp. R4, tab 31, first letter) The "NRDC legal fees" reflected SWM's payment of plaintiffs' legal fees and expenses in the CWA action pursuant to court order (see below).

5. On 11 December 2002, appellant submitted a certified claim, seeking a CO's decision that the above referenced costs were allowable and properly included in appellant's G&A base (R4, tab 9).

6. In a decision dated 22 May 2003, the CO denied the claim, and stated that these costs were not properly included in appellant's G&A base for its cost-type government contracts between 1998 and 2001. The CO identified eight such contracts: Contract Nos. N00024-95-C-8507, N00024-96-C-2301, N00024-96-C-8504, N00024-98-C-8509, N00024-99-C-2312, N00024-00-C-8505, N00024-00-C-8506, and N00024-01-C-4125. (R4, tab 10)

7. Appellant filed a timely appeal with this Board (app. supp. R4, tab 32).

The CWA ("BayKeepers") Litigation

8. On 30 April 1996, several private parties, including the San Diego BayKeeper and the Natural Resources Defense Council (hereafter "NRDC" or "BayKeepers"), notified SWM, the San Diego Unified Port District, the United States Environmental Protection Agency ("the EPA"), and certain state water control boards that it believed SWM and the Port District had violated and continued to violate the CWA. They advised of their intention to file suit under the Act. (R4, tab 18, compl., ex. 1)

9. No government action was filed against SWM under the Act in response to this notice. On 27 August 1996, NRDC filed suit in the U.S. District Court for the Southern District of California pursuant to 33 U.S.C. § 1365(a) of the Act, which authorized private citizen suits, alleging SWM was in violation of the CWA and seeking declaratory relief, injunctive relief, and civil penalties as prescribed by the Act. (R4, tab 18) The EPA did not intervene in the action.

10. After a bench trial, the court issued a decision and judgment against SWM and entered findings of fact and conclusions of law (FFCL) (R4, tabs 22, 23, 24).

11. We find pertinent the following portions of the FFCL:

> VI. CONCLUSIONS OF LAW
>
> . . . .
>
> 36. Existing and continuing violations of the Clean Water Act, the implementing regulations, and SWM's permits have occurred at SWM since August 26, 1996.
>
> 37. *Civil penalties should be imposed against Defendant.* [Emphasis added]
>
> 38. Injunctive relief should be provided to Plaintiffs.

39. Subject matter jurisdiction is proper.

40. SWM has been and is violating the Clean Water Act, its regulations and SWM's permits in numerous respects by failing adequately to implement and enforce water pollution prevention controls.

. . . .

VII. RELIEF

. . . .

C. **Penalties**

51. **Penalty Amount**. — The Clean Water Act mandates civil penalties for the violations found in this lawsuit. See 33 U.S.C. § 1319(d). Such penalties may not exceed $25,000 per day. Id. Orders issued by this Court on November 30, 1999 and January 28, 1999 have concluded that civil penalties are available to the Plaintiffs. While civil penalties are mandatory if the Court finds violations, the amount assessed is wholly within the discretion of the court. [Citations omitted] "In determining the amount of a civil penalty the court shall consider the seriousness of the violation or violations, the economic benefit (if any) resulting from the violation, any history of such violations, any good-faith efforts to comply with the applicable requirements, the economic impact of the penalty on the violator, and such other matters as justice may require." 33 U.S.C. § 1319(d).

. . . .

54. Based on a review of the facts of this case, as applied to the above-required factors, *the Court imposes a penalty of $1,000 per day for each day Defendant has been in violation of the Act through poor implementation of its plans from the date of the filing of the lawsuit – August 27, 1996 – until the day before trial, November 3, 1998, for a total of 799 days, or $799,000.* Payment of this provisional penalty

will be held stayed for a period of three years from the date of the filing of this Decision. [Emphasis added]

55. **Credits against the provisional penalty**. The penalty upon Defendant shall be reduced for direct costs incurred only for the following expenditures: (1) after the date of filing of the lawsuit, steps taken to improve its stormwater diversion system; and (2) for steps taken by Defendant with regard to changes in its physical plant to comply with this Decision. . . .

56. Defendant may record the direct costs associated with these improvements and present this record to the magistrate judge after expiration of the three-year period for the Court's review. Plaintiffs may file a response to this filing. Once the court has determined an appropriate credit, based on review of the parties' filings, such credit will be subtracted from the provisional penalty. At that time, any penalty remaining shall be paid to the U.S. Treasury, with interest at the legal rate from the date of this Decision. Any credits in excess of the penalty will mean no penalty shall be owed to the U.S. Treasury but otherwise have no effect. The Court shall have the discretion to include cots [sic] which have not actually been incurred, but which Defendant can demonstrate will be incurred at a time shortly after the expiration of the three-year period.

57. The intent of the Clean Water Act is to maintain and protect the waters of the United States. The Court believes that the penalty/credit remedy established by this Decision will better serve to forward that intent than simple penalties.

. . . .

D. **Attorneys' Fees**

61. As the prevailing party, Plaintiffs are entitled to an award of their attorneys' and experts' fees – including travel costs – resulting from this litigation. See 33 U.S.C. § 1365 (d). . . . Plaintiffs' fees may include work entailed in

> complying with the requirements of this Decision as specified below.
>
> 62. Plaintiffs shall also be awarded attorneys' fees for the reasonable costs entailed with monitoring Southwest Marine's compliance with this Court's dictates, *i.e.*, those costs associated with reviewing inspection reports and conducting inspections. These fees may include actual time spent during inspections for each attorney and a maximum of eight hours total per year for review of Defendant's required reports. Time spent in compliance with these maximum hours may be presented to the Court at the end of the calendar year. Upon such submission and approval, Defenant [sic] shall pay to Plaintiff these fees.
>
> 63. Plaintiffs may also be awarded attorneys' fees should they be the prevailing party in any motion brought before the Court to enforce compliance with this Court's decision.

(R4, tab 23)

12. SWM appealed the court's decision to the Ninth Circuit, and the Court affirmed the judgment, injunction and civil penalty. *Natural Resources Defense Council v. Southwest Marine, Inc.*, 236 F.3d 985 (9th Cir. 2000), *cert. denied*, 533 U.S. 902 (2001).[1] With respect to the penalty, the Ninth Circuit stated in pertinent part as follows, 236 F.3d at 1001-02:

> V. *Civil Penalties*
>
> Finally, Defendant argues that the district court abused its discretion in imposing a civil penalty of $799,000, because the penalty is excessive, unreasonable, and unsupported by evidence. We review for abuse of discretion the amount of a civil penalty under the CWA. *Leslie Salt Co. v. United States*, 55 F.3d 1388, 1397 (9th Cir. 1995).

[1] The lower court's subsequent modification of certain technical aspects of the injunction, not pertinent here, was also affirmed. *Natural Resources Defense Council v. Southwest Marine, Inc*., 242 F.3d 1163 (9th Cir. 2001).

> The district court imposed the penalty pursuant to 33 U.S.C. § 1319(d), which provides, as relevant: "Any person who violates . . . any permit condition or limitation . . . shall be subject to a civil penalty not to exceed $25,000 per day for each violation." If a district court finds a violation, then civil penalties under 33 U.S.C. § 1319(d) are mandatory. *Leslie Salt*, 55 F.3d at 1397. . . .
>
> The district court found that Defendant had been in violation of the CWA for 799 days when the trial began and, after considering the statutory factors, imposed a penalty of $1,000 for each of the 799 days of violation. However, the court also ordered that the penalty will be reduced by the amount of the cost of any actions that Defendant takes to improve its storm water diversion system and any changes that Defendant makes to its facilities to comply with the court's injunction.
>
> Thus the amount of the penalty actually is *$799,000 minus the cost of such physical alterations.* In challenging the injunction, Defendant presented evidence that *one* such alteration—the installation of a storm-water diversion system—would cost more than $1 million *by itself.* Accordingly, anticipated alterations, when offset against the $799,000 civil penalty, will reduce the penalty to zero. In the circumstances, we cannot agree that the penalty is excessive, and we hold that the district court did not abuse its discretion. [Emphasis in original]

13. By order dated 7 May 2002, the magistrate court found that the direct costs incurred by SWM to improve its storm water diversion system and physical plant in compliance with the district court's decision exceeded $799,000, and recommended that no penalty be paid to the U.S. Treasury (app. supp. R4, tab 30). The district court accepted this recommendation. Appellant paid no penalty to the U.S. Treasury.

The Pertinent Government Contracts

14. The eight cost-type contracts in issue here and cited in the CO decision were awarded between 1995 and 2001. Insofar as pertinent to this appeal, the parties do not dispute, and we find that each contract contained a clause that provided for government notice of an intent to disallow costs, and a clause providing that the government would pay the contractor those costs deemed allowable in accordance with FAR 31.2 in effect at

the date of award of each contract and the terms of the contract. (R4, tabs 1-8) The parties do not dispute, and we find that the government provided appellant with notice of its intent to disallow the subject costs under these contracts.

The Pertinent FAR 31.2 Regulations

15. We find the following regulations pertinent to the resolution of the parties' motions. The excerpts below are in all material respects identical with the regulations that were in existence on the award dates of the contracts from 1995-2001, unless otherwise indicated:

> **31.201-2 Determining allowability.**
>
> (a) The factors to be considered in determining whether a cost is allowable include the following:
>
> (1) Reasonableness.
>
> (2) Allocability.
>
> (3) Standards promulgated by the CAS Board, if applicable; otherwise, generally accepted accounting principles and practices appropriate to the particular circumstances.
>
> (4) Terms of the contract.
>
> (5) Any limitations set forth in this subpart.
>
> . . . .
>
> **31.204 Application of principles and procedures.**
>
> (a) Costs shall be allowed to the extent they are reasonable, allocable, and determined to be allowable under 31.201, 31.202, 31.203, and 31.205. These criteria apply to all of the selected items that follow, even if particular guidance is provided for certain items for emphasis or clarity.
>
> . . . .
>
> (c) Section 31.205 does not cover every element of cost. Failure to include any item of cost does not imply that it is

either allowable or unallowable. *The determination of allowability shall be based on the principles and standards in this subpart and the treatment of similar or related selected items.* When more than one subsection in 31.205 is relevant to a contractor cost, the cost shall be apportioned among the applicable subsections, and the determination of allowability of each portion shall be based on the guidance contained in the applicable subsection. *When a cost, to which more than one subsection in 31.205 is relevant, cannot be apportioned, the determination of allowability shall be based on the guidance contained in the subsection that most specifically deals with, or best captures the essential nature of, the cost at issue.* [Emphasis added]

. . . .

31.205-33 Professional and consultant service costs.

(a) *Definition*. Professional and consultant services, as used in this subpart, are those services rendered by persons who are members of a particular profession or possess a special skill and who are not officers or employees of the contractor. Examples include those services acquired by contractors or subcontractors in order to enhance their legal, economic, financial, or technical positions. Professional and consultant services are generally acquired to obtain information, advice, opinions, alternatives, conclusions, recommendations, training or direct assistance, such as studies, analyses, evaluations, liaison with Government officials, or other forms of representation.

(b) Costs of professional and consultant services are allowable subject to this paragraph and paragraphs (c) through (f) of this subsection when reasonable in relation to the services rendered and when not contingent upon recovery of the costs from the Government *(but see 31.205-30 and 31.205-47)*. [Emphasis added]

. . . .

31.205-47 Costs related to legal and other proceedings.

(a) Definitions. . . .

Costs include, but are not limited to, administrative and clerical expenses; the costs of legal services, whether performed by in-house or private counsel; the costs of the services of accountants, consultants, or others retained by the contractor to assist it; costs of employees, officers, and directors; and any similar costs incurred before, during, and after commencement of a judicial or administrative proceeding which bears a direct relationship to the proceedings.

. . . .

"Penalty," does not include restitution, reimbursement, or compensatory damages.

. . . .

(b) *Costs incurred in connection with any proceeding brought by a Federal, State, local or foreign government for violation of, or a failure to comply with, law or regulation by the contractor (including its agents or employees)[2] are unallowable if the result is–*

(1) In a criminal proceeding, a conviction;

(2) *In a civil or administrative proceeding, either a finding of contractor liability where the proceeding involves an* allegation of fraud or similar misconduct or *imposition of a monetary penalty where the proceeding does not involve an allegation of fraud or similar misconduct.*
[Emphasis added]

[2] Pursuant to FAC 97-09, 63 Fed. Reg. 58,587, 58,600 (Oct. 30, 1998), effective 29 December 1998, the following language was added to (b): ". . . or costs incurred in connection with any proceeding brought by a third party in the name of the United States under the False Claims Act, 31 U.S. C. 3730 . . . ."

DECISION

The sole issue before us is whether appellant's costs for legal fees and related services arising out of its unsuccessful defense of a citizen's suit for violation of the CWA are allowable costs under its government contracts. The parties agree that these costs are not specifically addressed under the regulations. According to the government, these costs are similar to those unallowable under FAR 31.205-47(b)(2), and hence are unallowable. According to appellant, these costs are not similar to those costs disallowed under this regulation, and are allowable under FAR 31.205-33.

We believe the outcome of this case is controlled by *Boeing North American, Inc. v. Roche*, 298 F.3d 1274 (Fed. Cir. 2002). In *Boeing*, the issue was whether the legal costs incurred by a contractor in the defense and subsequent settlement of a shareholder derivative action alleging failure to establish internal controls in the corporation were allowable under its government contracts. The Court stated that the allowability of these legal costs was not specifically addressed by the regulations. In accordance with FAR 31.204(c) (finding 15), the Court first explored whether the regulations addressed "similar" or "related" items of cost. Based upon a review of its precedent in *Caldera v. Northrop Worldwide Aircraft Services, Inc.*, 192 F.3d 962 (Fed. Cir. 1999) (Northrop)[3] and FAR 31.205-47, the Court stated at 1286:

> [T]he costs of unsuccessfully defending a private suit charging contractor wrongdoing are not allowable if the "similar" costs would be disallowed under the regulations.

Finding that the regulations did not address costs "similar" to those in issue in *Boeing*, the Court addressed whether the subject costs were "related to" items of costs under FAR 31.205-47(c)(2) (2000), specifically the treatment of settlements of private suits under the False Claims Act where the government does not intervene. In accordance with this regulation, the Court held that the subject costs would be allowable if the CO determined there was very little likelihood that plaintiffs would have been successful on the merits.

We also have before us legal costs that are not specifically addressed in the regulations. Insofar as pertinent, FAR 31.205-47(b)(2) makes unallowable the legal costs incurred by a contractor in connection with a civil proceeding brought by a government

[3] In *Northrop*, the Court held unallowable a contractor's legal costs in the unsuccessful defense of an employee action in state court charging wrongful employment termination for refusing to participate in fraudulent acts under a government contract.

entity for violation of law resulting in the imposition of a monetary penalty. Here, the legal costs in issue were incurred by appellant in connection with a civil proceeding alleging a violation of law – the CWA. Appellant was found to have violated the CWA, and a mandatory monetary penalty of $799,000 was imposed by the court and affirmed on appeal. That this penalty was ultimately offset by a credit for appellant's capital improvements (finding 13) does not negate the existence of that penalty.

Clearly, if the government had brought this suit, appellant's litigation costs would be unallowable under the express language of subsection 205-47(b)(2). However the government did not bring this action; the action was brought by private plaintiffs as authorized by the Act, 33 U.S.C. § 1365(a). Based upon the teaching of *Boeing*, are the costs at issue here similar or related to those identified under subsection 205-47(b)(2) so as to be unallowable under appellant's government contracts?

We believe the subject costs are similar to those identified under FAR 31.205-47(b)(2).[4] Government and private party actions for violation of the CWA are similar in many respects. Both government and citizen suits are authorized by the CWA, 33 U.S.C. §§ 1319(b), 1365(a). The objective of each suit is to enforce compliance with the Act. The citizen plaintiff acts as a "private attorney general" in the event the government declines to take enforcement action under the Act. *Saboe v. Oregon*, 819 F. Supp. 914, 916 (D. Or. 1993); *Hudson River Fishermen's Ass'n v. Westchester*, 686 F. Supp. 1044, 1052 (S.D.N.Y. 1988). As such, the citizen suit supplements the governmental remedy. *Gwaltney of Smithfield v. Chesapeake Bay Foundation, Inc.*, 484 U.S. 49, 60 (1987). For each suit, monetary penalties are prescribed for violation of law, 33 U.S.C. §§ 1319(d), 1365(a). In each case, these sums do not inure to the plaintiffs, but are paid to the U.S. Treasury. A citizen has the right to intervene in a government suit, 33 U.S.C. § 1365(b)(1)(B), and the government has the right to intervene in a citizen suit, 33 U.S.C. § 1365(c)(2).

We agree with SWM that the rights of government plaintiffs and citizen plaintiffs are not identical under the CWA. Clearly, the sovereign has broader rights than a private plaintiff. For example, citizen plaintiffs must give 60-days notice to EPA, relevant state authorities and the alleged violators before they can file suit. Also, since the citizen action is, in essence, an alternative to government statutory enforcement, a private action may not be filed if a government suit has commenced and is being diligently prosecuted, 33 U.S.C. § 1365(b). The government may seek criminal penalties against a defendant for criminal conduct, 33 U.S.C. § 1319(c); a private citizen may not do so. Under circumstances not present here, a private party may also bring an action against the

[4] Because we conclude that the subject costs are similar to those identified under FAR 31.205-47(b)(2), we need not address whether the subject costs are "related to" other items of disallowed cost.

government for violation of the Act, 33 U.S.C § 1365(a). However, we do not believe that any such distinctions render private/government actions for CWA enforcement dissimilar so as to preclude the application of subsection 205-47(b)(2) of the FAR cost principles.

Appellant contends that the government's failure to intervene in the NRDC suit shows that the private and governmental interests were disparate here. We do not agree. An equally plausible explanation for the government's failure to intervene would be the government's recognition that the public interest was adequately represented by the citizen-plaintiffs. Indeed, these plaintiffs prevailed and appellant was found liable under the CWA, and was ordered to take corrective actions consistent with law.

Appellant also seeks to show dissimilarity by comparing our case with third party actions – *qui tam* suits – under the False Claims Act under subsection 205-47(b). This comparison is of no legal significance because the government does not rely upon the language of 205-47(b) that deals with actions under the False Claims Act. *See note 2, supra*. Rather, it relies on the language that deals more broadly with civil actions brought against a contractor for any violation of law in which a monetary penalty is imposed, as was the case under the CWA litigation.

We are likewise unpersuaded by appellant's related argument that the regulatory framers' silence, *i.e.*, their failure to expressly disallow a contractor's legal costs in the unsuccessful defense of actions under the CWA, reflects their intention that such costs be allowed under the regulations. A similar type of argument was raised and rejected in *Boeing North American, supra*, at 1289:

> The Supreme Court has stated that "[a]s a general matter, we are reluctant to draw inferences from Congress' failure to act." [Citations omitted] The same holds for an agency's failure to enact a regulation. [Citations omitted]

Appellant's argument also runs afoul of FAR 31.204 (finding 15), cited with favor in *Boeing* at 1285:

> Although the FAR § 31.205 subsections covering selected costs are extensive, FAR § 31.204 makes clear that "[s]ection 31.205 does not cover every element of cost. Failure to include any item of cost does not imply that it is either allowable or unallowable." In such situations, FAR § 31.204(c) instructs us: "*The determination of allowability shall be based on the principles and standards in this subpart*

and the treatment of similar or related selected items."
[Emphasis in original]

Appellant also contends that the relevant cost regulation for the treatment of these costs is FAR 31.205-33, PROFESSIONAL AND CONSULTANT SERVICE COSTS, specifically subsection 205-33(b), which generally provides for the allowability of reasonable legal service costs under government contracts, with exceptions not relevant here. We do not agree. For one thing, subsection 205-33 generally deals with the cost of *services* rendered for and acquired by a contractor. A large portion of the cost in issue here – $1,490,730 (finding 4) – does not relate to any "service" or "representation" rendered for or obtained by appellant. Rather, this cost was incurred pursuant to a court order to reimburse the legal fees and expenses of others -- the prevailing plaintiffs.

In addition, we note that the language of subsection 205-33(b) refers to subsection 205-47 – "*but see* 31.205-30 and 31.205-47" (finding 15). This suggests that these latter subsections are to control when evaluating the costs that specifically fall within their purview, *i.e.*, costs related to "legal and other proceedings" under FAR 31.205-47. Clearly, we are dealing with costs related to legal proceedings here.

Assuming, *arguendo*, that subsections 205-33 and 205-47 are both "relevant" to the costs at issue, the cost regulations in the FAR guide us to the appropriate regulation for disposition. Where, as here, the legal costs in issue cannot be reasonably apportioned, FAR 31.204(c) directs us to the cost subsection "that most specifically deals with, or best captures the essential nature of, the cost at issue" (finding 15). We believe the subsection that best captures the essential nature of these costs is subsection 205-47(b).

We have considered appellant's remaining arguments but find them to be without merit. We have also reviewed the cases cited by SWM in support of its position, but believe that they are factually distinguishable, and do not compel a conclusion contrary to the one we have reached.

CONCLUSION

We hold that the costs at issue here are similar to costs disallowed under FAR 31.205-47(b)(2). Hence, we conclude they are unallowable under appellant's government contracts. The government's motion for summary judgment is granted. Appellant's motion for summary judgment is denied.

The appeal is denied.

Dated: 23 February 2005

JACK DELMAN
Administrative Judge
Armed Services Board
of Contract Appeals

I concur

MARK N. STEMPLER
Administrative Judge
Acting Chairman
Armed Services Board
of Contract Appeals

I concur

EUNICE W. THOMAS
Administrative Judge
Vice Chairman
Armed Services Board
of Contract Appeals

I certify that the foregoing is a true copy of the Opinion and Decision of the Armed Services Board of Contract Appeals in ASBCA No. 54234, Appeal of Southwest Marine, Inc., rendered in conformance with the Board's Charter.

Dated:

CATHERINE A. STANTON
Recorder, Armed Services
Board of Contract Appeals