



November 25, 2024

Lank, Johnson & Tull, CPAs
Brandon R. Tull
Audit Director
521 N. Market St. Extended
Seaford, DE 19973

SUBJECT: Quality Control Review of Lank, Johnson & Tull, CPAs Single Audit Report of Mid-Atlantic Fishery Management Council for Fiscal Years 2020 and 2021
Final Report No. OIG-25-QCR-2

Dear Mr. Tull:

The Office of Inspector General is committed to improving the quality of nonfederal audits. In accordance with our responsibilities for audit work performed on federal programs by nonfederal auditors, we are enclosing the quality control review (QCR) of your firm's single audit of Mid-Atlantic Fishery Management Council for the fiscal years ending December 31, 2020 and 2021.

Premier Group Services, Inc., performed this QCR on our behalf to ensure the single audit was conducted in accordance with standards and requirements. These include the *Generally Accepted Auditing Standards (GAAS)*, *Generally Accepted Government Auditing Standards (GAGAS)*, and the requirements of 2 C.F.R. Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"), including the Compliance Supplement. Please see the enclosed Premier Group report for the QCR's scope and methodology.

Audits can receive a QCR rating of Pass, Pass with Deficiencies, or Fail. After considering your response to the draft report, Premier Group recommended a QCR rating of Fail. We reviewed the QCR report, related documentation, and your company's response (which is included in the QCR as an appendix), and we agree with Premier Group's rating.

When an audit fails a QCR, this means that the audit documentation contains quality deficiencies that affect the reliability of the audit results, does not support the audit report's opinions, or both, and that the audit under review requires correction. Your firm should evaluate the audit documentation related to the deficiencies detailed in the report and identify any additional audit procedures needed to ensure that the audit documentation meets GAAS, GAGAS, and the Uniform Guidance requirements (including the Compliance Supplement). If additional audit work is deemed necessary to support the audit opinions, your firm should follow the provisions of the American Institute of Certified Public Accountants' (AICPA's) *Clarified Statements on Auditing Standards (AU-C §§ 585 & 935.44)* with respect to reissuing the audit.

We are sending this letter and Premier Group's QCR report to officials at federal agencies with direct expenditures listed on the Schedule of Expenditures of Federal Awards to inform them

of the results of this review. Additionally, when audit work as originally submitted fails a QCR, our policy is to make referrals to the appropriate professional association. We are therefore referring the audit to the AICPA's Professional Ethics Division for review and appropriate action.

This letter and Premier Group's QCR will be posted on our website pursuant to the Inspector General Act of 1978, as amended (5 U.S.C. §§ 404 & 420).

Pursuant to Pub. L. No. 117-263, Section 5274, nongovernmental organizations and business entities specifically identified in the QCR report (i.e., the Mid-Atlantic Fishery Management Council) have the opportunity to submit a written response for the purpose of clarifying or providing additional context to any specific reference. Any response must be submitted to Carmen Cook, Director of Standards and Quality Control, at ccook@oig.doc.gov and OAE_Projecttracking@oig.doc.gov within 30 days of the report's publication date.

If the Mid-Atlantic Fishery Management Council provides clarifications or additional context to any specific references in the report, its response will also be posted on our public website. If the response contains any classified or other nonpublic information, the Mid-Atlantic Fishery Management Council should identify those portions in the response as needing redaction and provide a legal basis for the proposed redaction.

We appreciate the cooperation and courtesies your staff extended to Premier Group during the QCR. Please direct any inquiries regarding this report to me at (202) 793-3344 or Carmen Cook, Director of Standards and Quality Control, at (202) 763-6103 or NonFederalAudits@oig.doc.gov.

Sincerely,



Richard Bachman
Assistant Inspector General for Audit and Evaluation

Enclosure

cc: Christopher Moore, Executive President, Mid-Atlantic Fishery Management Council
Joye Sistrunk, CPA and Principal, Premier Group Services, Inc.
Kennedy Koukpresso, Audit Manager, Premier Group Services, Inc.
Olivia Bradley, Senior Procurement Executive and Director of the Office of Acquisition Management, U.S. Department of Commerce
John Geisen, Director, Financial Assistance Policy and Oversight Division, Department of Commerce
Arlene Simpson-Porter, Director of the Grants Management Division, National Oceanic and Atmosphere Administration (NOAA)
Lawrence Burney, Acting Director of Audit and Information Management Office, NOAA
Floyd Spriggs, Alternate Audit Liaison, NOAA
AICPA Professional Ethics Division



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November 1, 2024

Lank, Johnson & Tull, CPAs
Brandon R. Tull
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SUBJECT: Quality Control Review of the Lank, Johnson & Tull, CPAs Single Audit of Mid-Atlantic Fishery Management Council for the fiscal years ended 2020 & 2021 Report

This report provides the results of our quality control review (QCR) of the single audit that Lank, Johnson & Tull, CPAs (LJT) completed of the Mid-Atlantic Fishery Management Council (MFMC) for the fiscal years (FYs) ending December 31, 2020, and 2021.

Our review revealed deficiencies that affect the single audit's reliability (see **Appendix A** for details). Based on our review, we have assigned LJT an overall QCR rating of Fail.

Why We Did This Review

According to the Code of Federal Regulations (2 C.F.R. § 200.501(b)), any nonfederal entity that expends \$750,000 or more in federal funds during its FY must undergo a single audit—a comprehensive audit of the entity's financial statements and federal programs. MFMC contracted with LJT to perform MFMC's single audit for FYs 2020 and 2021.

Premier Group Services, Inc (PGS) performed this QCR on behalf of the U.S. Department of Commerce (DOC), Office of Inspector General (OIG) to (1) determine whether the single audit was conducted in accordance with applicable standards and requirements; (2) identify any follow-up audit work needed; and (3) identify any issues that may require management's attention.

Our full objectives, scope, and methodology are detailed in **Appendix B**.

Our Opinion and Rating

LJT performed its single audit and issued an unqualified opinion to MFMC on July 8, 2022. MFMC's Schedule of Expenditures of Federal Awards (SEFA) disclosed \$6,181,783 in federal expenditures, and the summary of its audit results reported on one major program:

- National Oceanic and Atmospheric Administration Grant funded by DOC (assistance listing number [ALN] 11.441)

After reviewing LJT's single audit report, related documentation, and response to our draft report, we assigned LJT a rating of Fail. We concluded that LJT's single audit was not conducted in accordance with applicable standards, specifically the Generally Accepted Auditing Standards (GAAS), Generally Accepted Government Auditing Standards (GAGAS), and the requirements

of Federal regulations at 2 CFR part 200, “Uniform Guidance” for federal awards. See the deficiencies identified in **Appendix A** below.

LJT’s Response to Our Draft Report

We provided a draft report of our QCR to LJT for review and response. In our draft report, we suggested that LJT evaluate its audit documentation related to the four deficiencies explained in **Appendix A**. We also suggested LJT identify any additional audit procedures needed to ensure that the audit documentation for FYs 2020 and 2021 meet GAAS, GAGAS, and the requirements of the Uniform Guidance, including the Compliance Supplement. If additional audit work was deemed necessary to support its audit opinions, we suggested LJT follow the provisions of the American Institute of Certified Public Accounts’ (AICPA’s) Clarified Statements on Auditing Standards (AU-C §§ 585 & 935.44) with respect to reissuing the audit.

We received LJT’s response dated September 18, 2024, to our draft report and reviewed and summarized LJT’s response to each deficiency (see **Appendix C**). In its response, LJT addressed each of the four deficiencies, provided additional insights and plans for corrective actions, but did not explicitly state whether it agreed or disagreed. In addition, LJT stated that while it respectfully disagrees with the assigned Fail rating, it is fully committed to addressing the deficiencies noted. However, our overall QCR rating of Fail, remains valid. For LJT’s full response, see **Appendix D**.

We appreciate the cooperation and courtesies extended to us by your staff during our review.

If you have any questions concerning the results of our review or if we may be of assistance, please contact me at 301-577-6444 or via email at info@pgs-cpa.com.

Sincerely,



Premier Group Services, Inc

cc: Richard Bachman, Assistant Inspector General for Audit and Evaluation, DOC OIG

Carmen Cook, Director of Standards and Quality Control, DOC OIG

Appendix A: Details of the Identified Deficiencies

Our QCR of LJT’s working papers for FYs 2020 and 2021 single audit of MFMC focuses on the one major program identified above and testing of the applicable requirements from the corresponding Compliance Supplement. Table 1 shows which requirements the auditors considered applicable and direct and material to the program.

Table 1. 2021 Compliance Requirements and Their Applicability to ALN 11.441 Program

Requirement	Applicable to Program?
Activities Allowed or Unallowed	Y
Allowable Costs/Cost Principles	Y
Cash Management	Y
Eligibility	N
Equipment and Real Property Management	Y
Matching	N
Period of Performance	N
Procurement, Suspension and Debarment	N
Program Income	‘Y’ but not Direct and Material
Reporting	Y
Subrecipient Monitoring	N
Special Tests and Provisions	N

Source: Compliance Supplement and Audit Work papers

The deficiencies below have caused us to assign LJT an overall QCR rating of Fail.

Deficiency 1 - Lack of Documentation for the Understanding and Planned Tests of Internal Controls for the Direct and Material Compliance Requirements.

2 CFR §§ 200.514(c)(2) and (c)(3)(i) states that in addition to the requirements of GAGAS, the auditor must perform procedures to obtain an understanding of internal control over Federal programs sufficient to plan the audit to support a low assessed level of control risk of noncompliance for major programs. The auditor must plan the testing of internal control over compliance for major programs to support a low assessed level of control risk for the assertions relevant to the compliance requirements for each major program.

The audit documentation for cash management and reporting did not support the auditors gained an understanding of internal controls and planned the test of relevant controls to (1) support a low assessed level of control risk and (2) allow the auditor to reach a conclusion on the effectiveness of internal control for preventing or detecting noncompliance for these direct and material compliance requirements.

For the cash management requirements, the audit documentation was insufficient as it included only a description of the entity's processes for cash receipts and disbursements. For the equipment and real property management and the reporting requirements, the documentation did not support the auditors adequately evaluated the design of internal controls. For example, the auditors completed the generic form of the Committee of Sponsoring Organizations framework but documented the same responses for most of the sections of each form.

Deficiency 2 - Sampling Plan and Tests of Internal Controls and Compliance Were not Properly Documented and Performed.

According to AU-C §§ 530 .06—.08, when designing a sample, the auditor should consider the purpose of the audit procedure and the characteristics of the population. The auditor should also determine a sample size that is sufficient to reduce the sampling risk to an acceptably low level, select items for the sample that are representative of the relevant population, and provide a reasonable basis for conclusions about the population.

2 C.F.R. §§ 200.514 (c)(3)(ii) and (d)(1) states the auditor must perform testing of internal control as planned. In addition to the GAGAS requirements, the auditor must also determine whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards that may have a direct and material effect on each of its major programs.

For the activities allowed or unallowed and allowable costs/cost principles requirements, the payroll testing documentation did not include an appropriate sampling plan that identified a relevant population or whether the population was of appropriate size, if controls were operating effectively to support an opinion on compliance, or whether the samples were designed for the dual-purpose testing. In addition, the auditors did not document a sampling plan to test internal controls and compliance for cash management and reporting.

For activities allowed or unallowed, allowable costs/cost principles¹, cash management, equipment and real property management, and reporting requirements, the audit documentation did not support the auditors adequately performed tests of internal controls and compliance to meet the audit objectives.

Deficiency 3 -Safeguards for Non-Audit Services and Preparation Over the SEFA not Properly Documented

GAS 3.27 (2018 Revision) states that auditors should apply the conceptual framework at the audit organization, engagement team, and individual auditor levels to (a) identify threats to independence; (b) evaluate the significance of the threats identified, both individually and in the

¹ Related specifically to payroll testing.

aggregate; and (c) apply safeguards as necessary to eliminate the threats or reduce them to an acceptable level.

According to 2021 AU-C § 725.07, to opine on whether supplementary information is fairly stated in all material respects, in relation to the financial statements as a whole, auditors should compare and reconcile the supplementary information (SEFA) to the underlying accounting and other records used in preparing the financial statements or to the financial statements themselves.

The engagement letter stated that the auditors provided non-audit services that included assisting with the preparation of the SEFA. However, the auditors did not document their identification and evaluation of the potential threats for the non-audit services provided with regards to the SEFA.

In addition, the audit documentation did not provide sufficient evidence that the auditors gained an understanding of internal controls over the preparation of the SEFA. Further, the audit documentation did not support the entity had sufficient internal controls in place to prepare the SEFA or that the SEFA was reconciled to the financial statements, or to other records.

Deficiency 4 - Applicability of Compliance Requirements not Documented

Part 3 of the 2021 Compliance Supplement (“Compliance Requirements, Audit Objectives, And Suggested Procedures) states, when determining not to test a compliance requirement, the auditor must conclude that the requirement either does not apply to the particular non-federal entity’s major program or that noncompliance with the requirement could not have a direct and material effect on a major program.

The auditor determined eligibility, matching, period of performance, procurement, suspension and debarment, subrecipient monitoring, and special tests and provisions compliance requirements were not applicable to the ALN 11.441 program. However, the basis for the auditors’ professional judgment in concluding these requirements were deemed not applicable to the program, were not documented.

Appendix B: Background, Objectives, Scope, and Methodology

In 2023, we initiated this QCR on LJT's single audit. The objectives of a QCR are to (1) determine whether the single audit was conducted in accordance with applicable standards, including GAAS and GAGAS, and met Uniform Guidance requirements; (2) identify any follow-up audit work needed; and (3) identify any issues that may require management's attention. To accomplish our objectives, we assessed the following:

- qualification of auditors, including GAGAS continuing professional education requirements.
- independence, including reviewing for any non-attest services.
- professional judgment and due professional care.
- quality control.
- fieldwork:
 - identification of engagement team members.
 - relevant criteria applied throughout the audit's planning, testing, and reporting phases.
 - fraud considerations.
 - subsequent events.
 - inquiries on any retaining Attorney for any possible threatening or pending litigation.
- schedule of expenditures of federal awards.
- determination of major federal programs.
- schedule of findings and questioned costs.
- summary of prior-year audit findings and follow-up, if any, in relation to whether these prior-year recommendations were implemented or corrected in subsequent years or the year under audit by LJT.
- financial statement and related requirements:
 - risk assessment.
 - identification and evaluation of audit findings.
 - communication of audit findings.
 - compliance with AICPA standards.
- considerations related to audits of major federal programs.
- sampling: major federal program (internal control and compliance).
- testing of internal control over compliance.
- testing of compliance with direct and material compliance requirements.

We reviewed LJT's audit documentation for the ALN 11.441 program and discussed the QCR results with LJT staff.

We performed our work remotely and in accordance with the Council of the Inspectors General on Integrity and Efficiency's Guide for Quality Control Reviews of Single Audit Reports. We believe that the evidence obtained supports the QCR rating.

Appendix C: Summary of LJT's Response and Premier's Comments

LJT evaluated its audit documentation related to the four deficiencies found in **Appendix A** and provided a response to each deficiency, and corrective actions, where applicable (see **Appendix D**). However, LJT did not agree with the Fail rating, but stated it is committed to addressing the deficiencies. LJT further stated it plans to re-examine the issues, update the workpapers and re-issue its report by December 31, 2024.

Deficiency 1 - Lack of Documentation for the Understanding and Planned Tests of Internal Controls for the Direct and Material Compliance Requirements, and

LJT Response: LJT described procedures it completed to ensure MFMC was in compliance with the requirements of the major program and believed the work it performed supported its opinions. LJT stated that this deficiency did not fully reflect the extent of internal control testing and other work it performed for cash management, equipment and real property management, and reporting requirements. LJT also stated it believed the judgments and opinions expressed are supported by the work performed, implying no further action was needed.

Premier Response: LJT's audit documentation described procedures relating to an overall understanding at the entity level but failed to document an understanding of internal controls at the program level for the requirements. Therefore, the documentation did not support that LJT gained an understanding of internal controls sufficient to support a low assessed level of control risk.

Deficiency 2 - Sampling Plan and Tests of Internal Controls and Compliance Were not Properly Documented and Performed.

LJT Response: LJT stated it documented sampling plans in its files, except where it was not practical or necessary. LJT also stated it tested and documented the specific requirements referenced in the deficiency, unless deemed not applicable to the program.

Premier Response: As stated in the report, we found LJT did not include sampling plans to ensure the audit objectives were met for the testing of internal controls and compliance for activities allowed or unallowed, allowable costs/cost principles - payroll costs, cash management, and reporting requirements. Therefore, we could not determine what specific steps LJT performed to meet the audit objectives for these requirements.

Deficiency 3 -Safeguards for Non-Audit Services and Preparation Over the SEFA not Properly Documented

LJT Response: LJT stated it applied safeguards to mitigate risks by requiring management's approval for the non-attest services and completing an Engagement Quality Control Review (EQCR). LJT added it provided documentation to support management's review and approval as well as the EQCR performed, implying no further action was needed.

LJT stated it was misleading to mention that the SEFA was not reconciled to the financial statements but acknowledged that information was omitted from the SEFA. LJT also

acknowledged the importance of a SEFA reconciliation and planned to include this information in the notes to the SEFA to enhance transparency in future audits.

Premier Response: As stated in the report, LJT provided non-audit services that included assistance with the preparation of the SEFA but failed to document its identification and evaluation of the potential threats for the non-audit services specifically, for the preparation of the SEFA.

Additionally, LJT's audit documentation did not provide sufficient evidence that the SEFA was reconciled to the financial statements, as LJT alluded to in its response. Further, the audit documentation did not provide sufficient evidence that the auditors gained an understanding of internal controls over the preparation of the SEFA, nor did it support the entity had sufficient internal controls in place to prepare the SEFA.

Deficiency 4 - Applicability of Compliance Requirements not Documented

LJT Response: LJT stated that it adhered to guidelines in the Uniform Guidance and the Compliance Supplement, and it provided documentation to support its considerations of the compliance requirements it deemed not applicable to ALN 11.441 program, implying no further action was needed.

Premier Response: The original audit documentation LJT disclosed determined the eligibility, matching, period of performance, procurement, suspension, and debarment, subrecipient monitoring, and special tests and provisions requirements, were not applicable to ALN 11.441 program. However, LJT did not document its bases in concluding that these requirements were not applicable to the program, as required by the Uniform Guidance.

Appendix D: LJT's Response

LJT's response begins on the following page.

RICHARD L. TULL, CPA
 MARK A. JOHNSON, CPA/ABV
 ROBERT B. LANK JR., CPA/PFS



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September 18, 2024

Premier Group Services, Inc. (PGS)
 7404 Executive Place, Suite 325
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U.S. Department of Commerce Office of Inspector General (DOC-OIG)
 1401 Constitution Ave NW
 Washington, DC 20230

Subject: Quality Control Review of the Lank, Johnson & Tull Single Audit of Mid-Atlantic Fishery Management Council for Fiscal Years Ended 2020 & 2021

Dear Representatives of Premier Group Services, Inc. and the U.S. Department of Commerce Office of Inspector General:

We respectfully submit our formal response to the Quality Control Review (QCR) of our single audit of the Mid-Atlantic Fishery Management Council for the fiscal years ended December 31, 2020, and 2021. We have received the QCR report issued by Premier Group Services, Inc. (PGS), which expressed an overall rating of "Fail." Below, we offer our responses, additional insights, and plans for corrective actions.

Regarding Deficiencies 1 and 2:

In accordance with 2 C.F.R. §§ 200.514(c)(2) and (c)(3)(i), we performed procedures to obtain an understanding of internal control over Federal programs sufficient to plan the audit to support a low assessed level of control risk. To develop our understanding of internal control, we reviewed the Council's Statement of Organization Practices and Procedures (SOPP) as required by Section 302(f)(6) of the Magnuson-Stevens Fishery Conservation and Management Act, which was reviewed and approved by the National Marine Fisheries Service. This plan places significant emphasis on the role of the Executive Director in designing, implementing, and overseeing the Council's internal control system.

Our firm completed a walkthrough of client processes to further identify internal controls. In addition, we documented the skill, knowledge, and experience of management. In our judgment, and as supported by the SOPP, we determined that the Executive Director's skilled oversight was a key control that helped to ensure the Council's compliance with the requirements of its major program. Thus, we designed and documented testing to help ensure that this oversight was functioning as intended. We used this top-down approach to help lower control risks.

We recognize that professional judgments can vary among auditors even when presented with the same facts and circumstances. We believe that the judgments we made regarding these matters and the opinions we expressed are supported by the work performed. While we respect PGS's role in reviewing and assessing the quality of our work, we observed that some of their judgments were considerably stringent.

Deficiencies 1 and 2 are overly broad and do not fully reflect the extent of the control testing and other work we performed. For example, we documented detailed testing of cash management controls by reviewing original bank reconciliations for signoffs indicating review and approval, examined cash disbursements and receipts for proper authorization and compliance, and completed a proof of cash test to review the timing of requests for federal award funds and their subsequent expenditures.

Sampling plans were documented in our files, except in instances where we determined sampling wasn't practical or necessary due to the small population size, or where other tests and procedures were satisfactory. This approach aligns with AU-C Section 530, *Audit Sampling*, which allows for professional judgment in determining appropriate sample sizes and selection methods based on audit objectives and the characteristics of the population.

Additionally, the discussion of specific compliance requirements within these deficiencies reference requirements that we tested and documented, or based on our professional judgment, deemed not applicable to this client or its major program. In accordance with AU-C Section 315, we obtained an understanding of the entity and its environment to assess the risks of material misstatement, which informed our determination of applicable compliance requirements that merited further procedures.

Further, we were originally notified of this QCR in April 2023. Our firm cooperated promptly and fully with all requests, and now expects the review to be completed by late September 2024, over 500 days later. During that time, our firm underwent a peer review, which included an evaluation of our entire system of quality control in accordance with QC Section 10, including an examination of our work on other single audit engagements. We received a rating of "Pass" in connection with that independent review.

During the QCR, there were significant delays in communication, and our submissions infrequently received timely or substantive responses. We believe that open, regular dialogue throughout the review process could have enhanced clarity, ensured timely reporting, and contributed to a more comprehensive assessment of our professional judgments, which were made in accordance with guidelines provided by the AICPA's auditing standards, ensuring that our audit procedures were appropriate for the given circumstances.

We requested that some of the descriptions of these deficiencies be edited to more accurately reflect the work performed, but no edits were adopted. The absence of revisions in the final report reaffirms concerns that the additional information provided was not fully considered when developing the report's conclusions.

Regarding Deficiency 3:

We provided NPO CX-1-3 Evaluating Independence -Yellow Book and GAAS Audits, which documented the evaluation of our independence, including our consideration of preparing the financial statements and SEFA in their entirety. We noted that management possesses the necessary skill, knowledge, and experience to approve non-attest services, supported by the Executive Director's and Operations Officer's résumés from our permanent file.

We applied safeguards to mitigate risks to our independence by requiring management approval of the non-attest services and an Engagement Quality Control Review (EQCR) by another partner not assigned to this engagement, in accordance with GAS 2018 Revision, Sections 3.82–3.85, which outline the auditor's responsibilities when providing non-audit services and the importance of applying appropriate safeguards. We provided documentation of the client's review and approval, as well as documentation of the EQCR performed.

We acknowledge the importance of presenting a reconciliation as a note to the SEFA when it does not directly tie to the accompanying financial statements. While our audit documentation included this reconciliation, differing only by one adjusting journal entry related to the OPEB plan which was excluded from the SEFA as it didn't represent actual cash expenditures of federal awards, we recognize that including it in the notes to the SEFA would have enhanced transparency. In future audits, we will ensure a reconciliation is presented as a note to the SEFA when necessary. It is, however, misleading to say that the SEFA was not reconciled at all to the accompanying financial statements, as this reconciliation was included in our original audit documentation.

Regarding Deficiency 4:

In determining the applicability of compliance requirements, we adhered to the guidelines set forth in 2 C.F.R. Part 200 and the Compliance Supplement. We provided documentation of our consideration of not applicable compliance requirements to PGS. In their response, PGS indicated that our explanations "may warrant a revision to [their] assessment of this question." No revision is reflected in the report.

In closing, while we respectfully disagree with the "Fail" rating assigned, we are fully committed to addressing the deficiencies noted. We plan to re-examine these issues, update our workpapers, and to re-issue our audit report by December 31, 2024. We have allocated the necessary resources to meet this commitment and ensure that our revised report fully complies with all professional standards, including GAAS, GAGAS, and the Uniform Guidance. Please be assured that in these matters, we take our role and responsibilities as an independent audit firm very seriously. We appreciate the time and cooperation of DOC-OIG and PGS and are dedicated to delivering a revised report that meets or exceeds the expectations of all parties.

Sincerely,



Seaford, Delaware