

MANAGEMENT'S RESPONSE TO RESULTS OF PROCEDURES

The following are management's responses to differences noted in the reported results to the *Agreed-Upon Procedures*:

Step 5 c and 5 d:

“This was an error on our part. The 55 – 59 deductions made were added to the 60 and up group. The money amounts are fine. We will contact OPM and have this corrected.”

Step 6 d:

Management has not provided an explanation for the differences noted.