

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA**

ELOUISE PEPION COBELL, et al.,)

Plaintiffs,)

vs.)

GALE A. NORTON, Secretary of)
the Interior, et al.,)

Defendants.)

Civil Action

Case No.1:96CV01285 (RCL)

**NOTICE OF FILING REPORT IDENTIFYING
PRELIMINARY WORK FOR THE HISTORICAL ACCOUNTING**

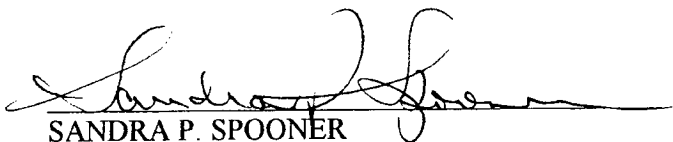
Notice is hereby given of the filing of the attached Report Identifying

Preliminary Work For The Historical Accounting, which was prepared by the Office of
Historical Trust Accounting, Department of the Interior pursuant to Secretarial Order 3231.

Dated: November 9, 2001

Respectfully submitted,

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CERTIFICATE OF SERVICE

I declare under penalty of perjury that, on November 9, 2001, I served the foregoing Notice of Filing, by facsimile upon:

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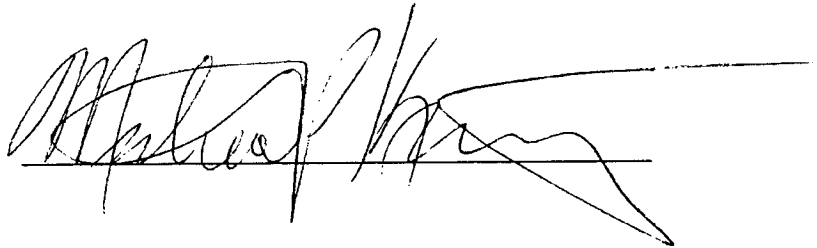
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A handwritten signature in black ink, appearing to read "Mark Brown", is written over a horizontal line. The signature is stylized and cursive.

*U.S. Department of the Interior
Office of Historical Trust Accounting*

Report

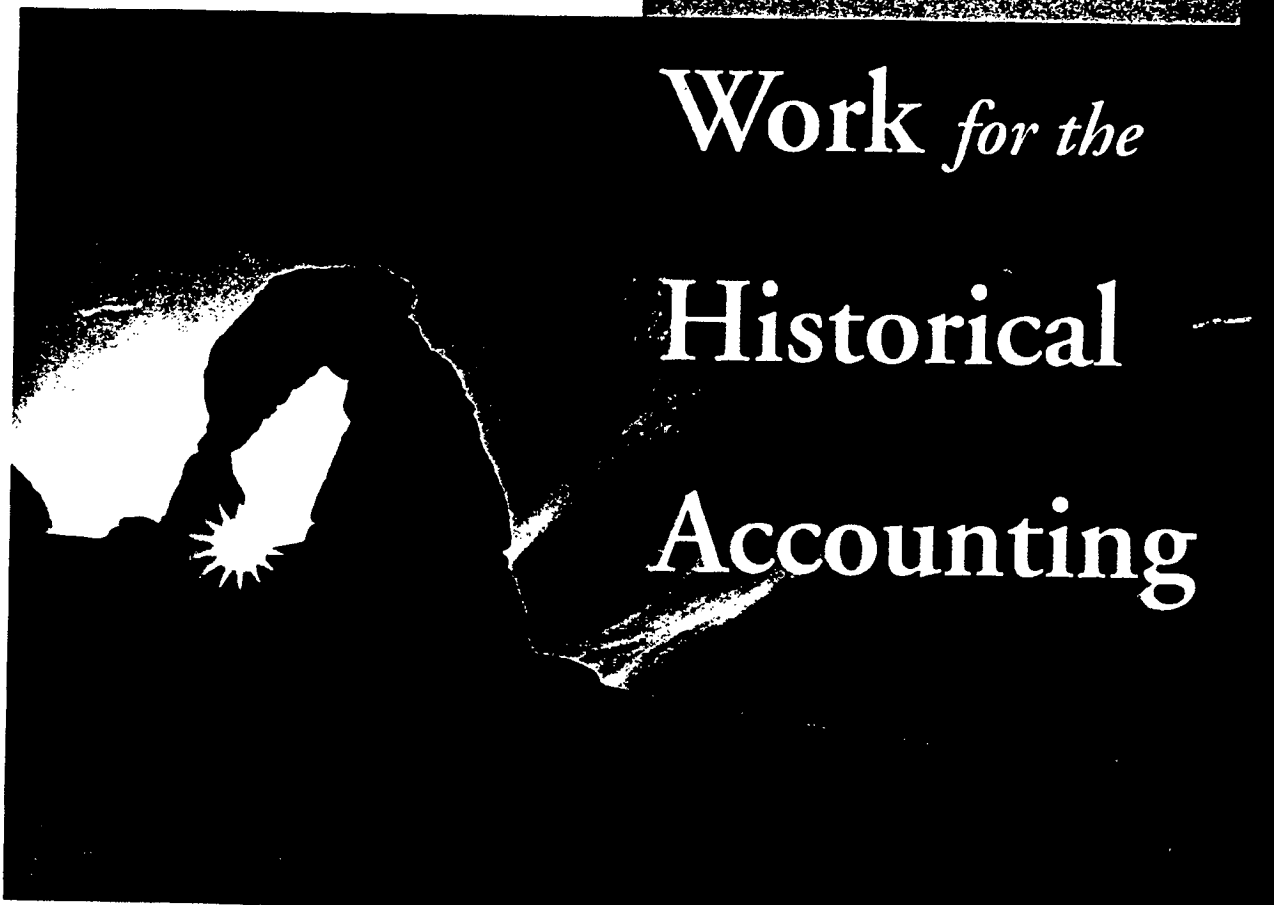
Identifying

Preliminary

Work *for the*

Historical

Accounting



November 7, 2000

The Office of Historical Trust Accounting welcomes comments from holders of Individual Indian Money Accounts, employees of the Department of Interior, and the public concerning this 120-Day Report on Preliminary Work.

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United States Department of the Interior

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Washington, D.C. 20240
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November 7, 2001

Memorandum

To: The Secretary

From: Bert T. Edwards, Executive Director *Bert T. Edwards*

Subject: Transmission of the Report Identifying Preliminary Work for Historical Accounting of Individual Indian Money Accounts

In your Secretarial Order No. 3231, of July 10, 2001, you requested the Office of Historical Trust Accounting to provide you, within 120 days, a report on "the preliminary work that can be done immediately" prior to development and issuance of the Comprehensive Plan for a historical accounting of Individual Indian Money (IIM) accounts.

To respond to your charge, we have prepared the attached Report addressing work that has begun already or will begin shortly. The projects described in the Report will assist development of the Comprehensive Plan in a number of ways while actually accomplishing part of the historical accounting for certain IIM accounts. Our intent is to complete the Comprehensive Plan by midyear 2002.

As we did with the September 10, 2001, *Blueprint for Preparing the Comprehensive Plan for the Historical Accounting of Individual Indian Money Accounts*, we will use this new Report as the basis for consultations and to obtain comments from the IIM beneficiaries, employees of the Department of the Interior, Congress, and the public. A copy of this Report will be filed with the Court, and will be added to the Office of Historical Trust Accounting website.

Our objective is to implement a valid, timely, cost-effective assessment of balances in the IIM accounts so that account-holders can readily determine the accuracy of the monies in their accounts and the assets held in trust from which these funds are derived. This is a complex and challenging task that deserves a methodical, thoughtful, open, and flexible process, from the circulation of the *Blueprint*, issuance of this Report Identifying Preliminary Work, through development and implementation of the Comprehensive Plan. We intend to meet each milestone efficiently and diligently throughout this process.

We would be pleased to discuss this Report with you and answer any questions about it and the historical accounting.

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I. INTRODUCTION

A. Requirement

On July 10, 2001, Interior Secretary Gale Norton issued Secretarial Order No. 3231 (Order) establishing the Office of Historical Trust Accounting. The Order initiates an orderly process for expediting progress on planning and conducting a historical accounting of Individual Indian Money (IIM) accounts (see www.doi.gov/ohta/). Section 5(c) of the Order provides the following.

Within 120 days, the Executive Director will identify the preliminary work that can be done immediately. Once this work is identified, detailed plans should be developed so that the affected bureaus and offices can begin work.

This 120-Day Report Identifying Preliminary Work (120-Day Report) meets the charge from Secretary Norton to the Office of Historical Trust Accounting.

The Office of Historical Trust Accounting has developed the following mission statement to guide the historical accounting and to define the information that must be provided to IIM account holders.

The mission of the Office of Historical Trust Accounting is to plan and conduct a valid, cost effective, and timely accounting of the IIM trust in a manner that satisfies the Department's fiduciary duty to account to IIM beneficiaries. This accounting will include, at an appropriate level of detail, an assessment of the accuracy of the balances in IIM accounts, reports to individual beneficiaries of the money and real property held in trust for their benefit, and reports to individual beneficiaries that contain sufficient information to allow beneficiaries to determine whether the trust has been faithfully performed.

B. About This 120-Day Report

The principal objectives of the Office of Historical Trust Accounting are to develop a Comprehensive Plan that will set out the details of how the historical accounting will be conducted, and then to implement the Comprehensive Plan. On September 10, 2001, the Office of Historical Trust Accounting released its initial report to the Secretary, the "Blueprint for Developing the Comprehensive Historical Accounting Plan for Individual Indian Money Accounts" (Blueprint). The Blueprint lays out the contents and serves as a framework for preparing the Comprehensive Plan. Once the Comprehensive Plan is developed, scheduled for June 2002, it will be submitted to

Congress as directed by the Conference Reports of the Interior Appropriations Committee, and will be submitted to the U.S. District Court for the District of Columbia which has jurisdiction over the *Cobell v. Norton* litigation (class of individual Indians suing for an accounting of IIM trust funds). It is intended that the results of the work identified in this 120-Day Report will be incorporated into the Comprehensive Plan.

This 120-Day Report describes work that is ongoing or can begin immediately, even as the Department is preparing the Comprehensive Plan. One of the criteria for this preliminary work is that it must be compatible and consistent with the broader Comprehensive Plan. The specific work projects in Section III in this 120-Day Report are expected to provide a number of benefits, as noted below.

- **Work That Constitutes a Historical Accounting of Certain IIM Accounts** - Some preliminary projects will reconcile certain types of IIM accounts, in effect starting the historical accounting work, and will result in reporting to an initial group of IIM beneficiaries.
- **Work That Will Pilot-Test Possible Methods and Assumptions about How to Conduct the Historical Accounting** - Pilot projects will test certain data collection, accounting, and reporting methods to assist in defining our trust accounting strategies for the Comprehensive Plan.
- **Work That Assesses the Accuracy, Regularity, and Reliability of Data and Records That Will Be Used in the Historical Accounting** - Pilot projects will test and evaluate the IIM-related data systems and records for accuracy, completeness, and to understand the nature of any discrepancies.
- **Preparatory Work That Corrects and Cleans Up Existing IIM Account Data and Records That Will Be Needed for the Historical Accounting** - This includes ongoing trust reform projects and new projects that resolve existing IIM account issues and assesses the accuracy and accessibility of IIM information.
- **Work That Will Provide Information to and Obtain Information from IIM Beneficiaries, Indian Tribes, and Other Knowledgeable Organizations and Individuals** - As part of a broad outreach effort, the Office of Historical Trust Accounting will consult with a wide range of sources as we develop the

Comprehensive Plan, and will provide information to IIM beneficiaries about the historical accounting.

In summary, each project will refine our knowledge about IIM accounts and trust fund management practices, information that will inform the development of the Comprehensive Plan.

C. Future Reporting

The Office of Historical Trust Accounting will report on the progress of our preliminary work projects and progress toward developing the Comprehensive Plan on at least a quarterly schedule. Our quarterly progress reports will be addressed to the Secretary of the Interior and provided to the Congress and the District Court. The first quarterly report will be released February 1, 2002, for the quarter ending December 31, 2001. Each quarterly report will document the progress made in the previous quarter toward the project activities included in this 120-Day Report, and will specify the activities to be accomplished in the ensuing quarter on these projects.

II. UPDATE TO THE BLUEPRINT

Since release of the Blueprint on September 10, 2001, the Office of Historical Trust Accounting continues to make progress in understanding the IIM accounts and trust fund management system, and assembling the resources to develop the Comprehensive Plan.

A. Factual Information

The Office of Historical Trust Accounting is meeting with a number of contractors engaged in support of the *Cobell v. Norton* litigation to incorporate their knowledge and findings in researching the IIM history, policies, practices, documents, and systems administered by the Bureau of Indian Affairs, Minerals Management Service, Bureau of Land Management, Office of Hearings and Appeals, and Office of the Special Trustee. In coordination with the Department of Justice, the Office of Historical Trust Accounting has participated in a series of team meetings with eight contractors and expert advisors reviewing and discussing the application of their findings.

A considerable amount of accounting work has already been done which can be built upon by the Office of Historical Trust Accounting. For instance, according to historical research conducted by Morgan, Angel & Associates, LLC, a contractor for the Department of Justice, contemporaneously audited IIM accounts were examined and closed out first by the Department of Treasury through

1920, by the U.S. General Accounting Office from 1920 through 1951, and by the Bureau of Indian Affairs from 1951 through 1966. However, thereafter through advent of the first computer system installed in the mid-1980s, audits of the total IIM Trust Fund or IIM accounts appear, at best, to have been only intermittently performed.

The IIM Trust, together with the Tribal Trust (not the IIM accounts), was audited from 1988 through 1990 and again from 1995 through 2000 by independent public accountants (Arthur Andersen, LLP and Griffin & Associates, PC, respectively), and the 2001 audit is now underway (KPMG, LLP). Audits of the two Trusts were not conducted for the period of 1991 through 1994 since, during that period, the Office of Trust Financial Management had engaged an independent public accounting firm (Arthur Andersen, LLP) to conduct the 1972-92 Twenty-Year Tribal Reconciliation. Audits for 1995 through 2001 have been conducted under the oversight of the Department of Interior Office of Inspector General.

As part of the *Cobell v. Norton* litigation, the Department of Justice engaged an independent public accounting firm (Arthur Andersen, LLP) to compile the transactions recorded in the IIM Trust computer system for 1985 through 1999 (dates approximate as systems were installed in various locations). These data were analyzed on a number of bases by type of account, type of revenue, dollar size of account, Agency, Area Office, and similar categories to learn what could be gleaned from such a computer-enabled approach. The Department of Justice recently made the results of the 1985-99 data file available to the Office of Historical Trust Accounting for further analyses.

The Office of the Special Trustee for American Indians engaged another independent public accounting firm (Chavarría, Dunne & Lamey, LLC) to use the same data file to prepare analyses of ten judgment and ten per capita distributions, and certain other accounts. The purpose of that project was to determine the nature of these accounts and amounts and whether the recipient accounts had other revenue-producing transactions. The Office of the Special Trustee has transferred the Judgment and Per Capita accounts pilot project follow-up and the Collection of Missing Information project (see below) to the Office of Historical Trust Accounting.

The Office of Historical Trust Accounting has assumed, effective October 1, 2001, responsibility for addressing “Breach One” of the District Court’s December 1999 ruling. See 91 F. Supp.2d 1 (D.D.C. 1999). The Department was found to be in breach of its duty to have written policies and procedures to identify and collect from third parties missing information necessary for an accounting of IIM funds. Third parties include State and local governments, businesses, non-governmental entities such as historical societies and other similar repositories. To date, the Collection of Missing

Information project in the Office of the Special Trustee has examined the automated IIM accounts to identify missing information that would be needed for the historical accounting. The Breach One Collection of Missing Information project under the Office of Historical Trust Accounting is described in Section III (B)(8).

The Office of Historical Trust Accounting also was asked by the Department in August 2001, to coordinate providing IIM Trust Fund information to the U.S. Department of Treasury's contractor working on a project to identify differences in the financial records of Treasury and the IIM Trust Fund.

B. Contracting, Staffing and Budgeting

The Blueprint identified contract, staffing and budget support needs for developing the Comprehensive Plan. Table 1 in the Appendix updates the information on the two groups of contractors—a *Support Team* performing tasks and a group of *Advisory Consultants* providing advice to the Office of Historical Trust Accounting. The Office of Historical Trust Accounting also continues to add the staff necessary to develop and implement the Comprehensive Plan for the historical accounting. Though more positions will be filled, the Office of Historical Trust Accounting will rely heavily on contract staff and support (Table 2 shows the Office of Historical Trust Accounting's current staffing plan).

The Fiscal Year 2001 (FY 2001) appropriation for Interior and Related Agencies included \$10,000,000 for historical accounting (Table 3 shows the budget resources for the Office of Historical Trust Accounting). In FY 2001, the Office of Historical Trust Accounting spent and obligated approximately \$2,000,000, leaving a carry-over balance of \$8,000,000 for historical accounting. The Fiscal Year 2002 appropriation for Interior includes an additional \$7,500,000 for historical accounting. However, the Conference Report for the Appropriation Bill prohibits the Department of the Interior from spending any of the \$7,500,000 until the Department submits a report to the Appropriations Committee detailing the costs and benefits, and likely results associated with any proposal for a historical accounting. The report to the Appropriations Committee will be the Comprehensive Plan. Until the Comprehensive Plan is approved by Congress, the Office of Historical trust Accounting will use the available \$8,000,000 in carry-over funds for the projects described in this report.

III. PRELIMINARY WORK

This section describes the preliminary work projects that the Office of Historical Trust Accounting has identified for this 120-Day Report. The projects are sequentially numbered (from 1 to 13) and grouped according project type:

- Prototype Historical Accounting Projects (1 - 5)
- Operational Pilot Projects (6 - 10)
- Outreach Projects (11 - 13)

Within each of the project descriptions there is a list of project activities. As noted above on “Future Reporting” (page 7), the quarterly reports will show the target dates for completion of the project activities in the next quarter. For example, all project activities to be completed in the January 1 to March 31 calendar quarter of 2002, will be shown in the quarterly report released on February 1, 2002.

A. Prototype Historical Accounting Projects

This Section describes the prototype historical accounting projects included in the 120-Day Report. The prototypes are accounting projects that will contribute to the overall historical accounting and help refine accounting methods. These prototype accounting projects start with a manageable portion of the IIM accounts and will provide the first accounting results reported to IIM account holders. As the prototype accounting projects are planned, the following questions will need to be addressed. The answers to these questions also will be incorporated into the Comprehensive Plan for the historical accounting.

- What information must the Department provide to Indian beneficiaries?
- Should all the accounts related to an allotment be examined when IIM account income is derived from an undivided interest generating receipts for other Indian beneficiaries?
- Transactions may distribute funds to multiple IIM accounts, when this is encountered, does it open up the accounting to all affected IIM accounts?
- If there are unsupported transactions, how are they to be settled?
- What is the proper temporal scope of the accounting?

The Prototype Historical Accounting Projects are:

- Palm Springs Field Office Prototype - The Palm Springs Field Office has been chosen as the location to prototype a historical accounting examining trust land, trust income, and IIM accounts. In that Office, the historical accounting can begin with a small number of holdings of a relative homogeneous ownership group, with a relative short history of substantial trust income, and, in recent years, large dollar throughput.
- Historical Accounting of Large Dollar Transactions - It makes sense to move immediately to a historical accounting process on the large dollar transactions (those over \$1 million) and the IIM accounts which those transactions impacted. Similarly, a full accounting can be made to a large number of current single transaction IIM accounts of minors into which a single judgment or per capita distribution was made, together with interest.
- Judgment and Per Capita Accounts - These IIM accounts are often based on a single transaction and the accounts rarely include income based on allotted land revenues or from other sources. By examining a Tribal Council distribution resolution, single transaction, and accrued interest, it will be possible to provide a historical accounting for these accounts immediately.
- First Accounting Region - Eastern Region - The staff of the Indian Trust Accounting Division will develop a brief history of judgment awards for each of the Tribes or Tribal groups within the Eastern Region, verify the funds designated for per capita distributions and then identify the IIM accounts and amounts. Once this effort was completed it would substantially complete the accounting for one of the twelve BIA Regions.
- New IIM Accounts Opened in 1998 and Later - This project will examine represents a unique opportunity to examine recent IIM accounts with limited histories, a factor that may afford a cost-effective means for testing and learning. This pilot is expected to yield significant information and insights that the Office of Historical Trust Accounting will apply in developing the Comprehensive Plan.

In having conducted these prototype accounting projects, we expect to apply policies, practices, and lessons learned to the Comprehensive Plan as well as delivering the first historical accounting results to IIM account holders.

To carry out the activities listed, the Office of Historical Trust Accounting will coordinate the work with the Bureau of Indian Affairs, Bureau of Land Management, Minerals Management Service, the Office of the Special Trustee, the Office of Hearings and Appeals, Department of Justice, Indian Trust Accounting Division of the General Services Administration, U.S. General Accounting Office, and other affected organizations.

1. Palm Springs Field Office Prototype

The historical accounting will encompass examination of records concerning trust land, trust income from leases and other sources, plus the IIM accounts themselves. The Palm Springs, CA, Field Office has been chosen as the prototype location for integrating information from these sources into a historical accounting. In that Office, the historical accounting can begin with a small number of IIM accounts for a relative homogeneous ownership group, with a relative short history of substantial trust income, and, in recent years, large dollar throughput. This project will provide a test for the various assumptions and lessons for managing the accounting using the contractors that will be involved in historical accounting.

The Palm Springs Field Office serves a single Tribe and its approximately 300 members. Many of the allotments/tracts were issued fairly recently, some in the 1950s, and have large dollar amounts of trust income arising from land leases occupied by the Palm Springs resort industry. There are few life estates and relatively few non-member Indian heirs. The Field Office files for trust land activity are extensive and reflect the high income from small tracts of trust property. The reason for selecting the Palm Springs Field Office is that a relatively small number of income-producing IIM accounts (a few hundred accounts) which receive only nominal revenues from locations outside of the Palm Springs area will need to be reconciled.

This is a prototype project to perform an actual historical accounting for a specific Bureau of Indian Affairs field office having responsibilities for administering trust property and working with the Office of Trust Fund Management for managing trust funds. It will result in basic questions that need to be resolved prior to the accounting work regarding the starting time frame for a historical accounting, the impact of deceased predecessors, the scope of research needed, and questions, such as historical evaluations and appraisals in relation to lease terms.

Project Activities:

-Coordination with Bureau of Indian Affairs Region and Field Office

- Decision on structure of prototype
- Contract requirements and selection
- Notification of Region, Field Office and serviced IIM account holders
- Orientation of all parties
- Begin reconciliation
- Evaluation of performance - Lessons Learned
- Certification of results

Within the electronic IIM accounting system, there is no automated account information further back than about 1986. Paper summaries may exist for most of the period from 1950 through 1986, but have to be located. Transaction details are even more difficult to locate. This prototype accounting project seeks to define what can be done, evaluate cost implications, and identify the relative quality of records for the historical accounting.

Although this project will encompass principally only one category of trust income – land leases – it will cover the IIM accounts at one Bureau of Indian Affairs field office managing valuable trust resources. It will also provide a means for contractors to test their hypotheses prior to undertaking a historical accounting at locations having thousands of allotted tracts and many more accounts. This is because, typically, older allotments - some original allotments began as early as the 1880s - often have numerous owners with undivided individual interests due to successive generations of owners.

2. Historical Accounting of Large Dollar Transactions

As part of the *Cobell v. Norton* litigation, contractors have been examining and analyzing the data in the legacy IIM accounting system and, in some cases, data from the modern system. One of the findings is that 82 transactions (credits) for more than one million dollars accounts for \$1.2 billion in throughput of funds, affecting hundreds IIM accounts. The Office of Historical Trust Accounting believes that there has been sufficient analysis of the IIM accounts to commence a transaction-based historical accounting project for the larger-dollar transactions (those over \$1 million) and the IIM accounts affected by those transactions. For this project, the Office of Historical Trust Accounting will employ a contractor and initiate a limited historical accounting for the large transaction/million dollar accounts.

This accounting project will test transaction-based accounting methods and account for a significant amount of the dollar throughput in the period of the automated accounting systems. The contractor

selected by the Office of Historical Trust Accounting will work with The Office of Trust Funds Management and the various Bureau of Indian Affairs agency offices where the selected IIM accounts are located, and will rely on them for assistance in locating the required documents and preparing the historical accounting.

Project Activities:

- Select contractor(s)
- Confirm assignments and coordinate with the Office of the Special Trustee and the Bureau of Indian Affairs
- Finalize tasks for large value (over \$1 million) IIM accounts

3. Judgment and Per Capita Accounts

In evaluating types of IIM accounts and account balances, a contractor for the Office of the Special Trustee determined that certain groups of accounts with identical or similar receipts, disbursements, and some with the same balances could readily be reconciled. The two primary IIM account types are Judgment and Per Capita accounts. When Tribes receive money as part of a judgment or settlement, the Tribe may pass some or all of the money to enrolled tribal members. Similarly, Tribes may distribute other income as per capita payments to enrolled members. Although most of the money is distributed in direct payments to the Tribal members, for minors and other tribal members who are not eligible to receive a direct payment, the Judgment or Per Capita money is deposited into an IIM account in their name.

In June 2001, the contractor to the Office of the Special Trustee began a pilot test to reconcile ten Judgment accounts and five Per Capita transactions. The contractor was able to reconcile thousands of IIM accounts examining Judgments having identical balances that resulted from a common source for the funds, identical receipt transactions, and identical interest postings. The same was done for Per Capita IIM accounts. The results of the pilot test are that:

- The 10 Judgment accounts selected resulted in the full or partial reconciliation of approximately \$36 million of the balances as of September 30, 2000 (45 percent of the total Judgment account balance) and approximately 13,000 accounts (40 percent of the total Judgment accounts).
- The five Per Capita transactions selected resulted in the reconciliation of approximately

\$37 million in receipt activity (10 percent of the total Per Capita account throughput from February 1985 to September 2000) affecting approximately 18,000 accounts.

The results of the pilot test demonstrated the potential for significant efficiencies to be gained by isolating types of IIM accounts. Based on these results and the conclusions from the Office of the Special Trustee pilot test, this Office of Historical Trust Accounting project will be a continuation of the same approach for reconciling the Judgment and Per Capita accounts. The selected methodology demonstrated that most, if not all, of the documentation necessary for conducting an accounting of the Judgment and Per Capita accounts is available within the Office of the Special Trustee. Copies of the Tribal rolls to verify the distribution of Judgment or Per Capita funds to enrolled members will be more difficult to obtain.

Project Activities:

- Contract awarded in November 2001
- Peer review of initial pilot test by different contractor/trust experts
- Conduct historical accounting of remaining accounts

4. First Accounting Region - Eastern Region

In the Eastern Region area served by the Bureau of Indian Affairs, there have never been land allotments to individual Indians. The Eastern Region has the largest proportion of IIM accounts with no associated trust property income. However, there are other sources of income for IIM accounts for Indians in this Region, generally non-trust property revenue receipts which are from claim or judgment awards distributed by a Tribe to IIM accounts via per capita distributions to all individual Indians enrolled in the Tribe. Through this prototype accounting project, the Office of Historical Trust Accounting will conduct a historical accounting of the Eastern Region IIM accounts.

The basic approach for this effort will be for Indian Trust Accounting Division of the General Services Administration to research the history of Tribes within the Eastern Region to determine the number of judgments awarded each Tribe and then to determine the number of IIM accounts established for each distribution. Frequently, adult Indians may receive a direct payment and no deposit is made to an IIM account. Because of the geographical location of Tribes and offices of the Bureau of Indian Affairs, it is believed that most of the historical and contemporary documents necessary for this project will be readily accessible in Indian Trust Accounting Division's Lanham, MD, facility.

The staff of the Indian Trust Accounting Division will develop a brief history of judgment awards for each of the Tribes or Tribal groups within the Eastern Region, verify the funds designated for per capita distributions and then identify the IIM accounts and amounts. The Office of Historical Trust Accounting will coordinate the work of this prototype accounting project with the work on the Judgement and Per Capita accounts project to eliminate overlaps and gaps in the historical accounting.

The accumulation of interest earnings will be verified and distributions checked against specific requirements of the respective judgment awards. Depending upon the time frame of the accounts, the Indian Trust Accounting Division will perform an accounting directly or transmit its findings to the Office of Historical Trust Accounting for reporting to IIM account holders.

Once this effort is completed, it will substantially complete the accounting for one of the 12 Regions of the Bureau of Indian Affairs. Members of these Tribes who have inherited trust land holdings in some other Region having allotted lands will have their accounting performed when an accounting is conducted for those specific Regions, Agencies, or accounts.

Project Activities:

- Initiate historical research of awards
- Identify tribes or tribal groups
- Verify amount(s) for per capita
- Determine number of IIM accounts
- Perform an accounting of specific accounts
- Transmit findings to the Office of Historical Trust Accounting

5. New IIM Accounts Opened in 1998 and Later

Since the inception of the modern automated accounting system in approximately 1998, new IIM Accounts have been established on the Trust Fund Accounting System (TFAS). Whether these IIM accounts were established as a result of a probated inheritance, an initial lease of allotted lands, a new per capita distribution, or for some other reason, the limited history of these accounts makes them suitable for a prototype accounting and examination of trust issues, accounting methods, document production and management, and reconciliation of land records and IIM account information in TFAS.

An accounting of a limited number or type of IIM accounts, such as this accounting project, serves as a laboratory in which procedural and policy questions are revealed and resolved. This project is expected to help the Office of Historical Trust Accounting plan the larger historical accounting and provide an initial historical accounting and reporting to some IIM account holders at the same time that it develops an ongoing process that provides for a complete historical accounting.

The Office of Historical Trust Accounting will use contractors to plan and conduct the accounting of new IIM accounts. After an initial examination of the IIM accounts, the contractor will propose one or more methods for conducting the accounting.

To facilitate cooperative planning for this reconciliation of new IIM accounts, the Office of Historical Trust Accounting has scheduled planning meetings for the week of November 12, 2001, at the Office of Trust Fund Management offices in Albuquerque.

Both the accounting plan and the results of the accounting will be examined by an independent accounting firm and other trust experts to advise the Office of Historical Trust Accounting on the adequacy of the reconciliation with respect to accuracy and the Department's fiduciary duty to account. In addition to providing an accounting to the IIM account holders, additional valuable information may be used to develop the Comprehensive Plan.

Project Activities:

- Planning and coordination meeting in Albuquerque on November 14, 2001
- Selection of the accounting contractor
- Identification of "new" IIM accounts
- New account reconciliation plan
- Completion of document search
- Reconciliation of TFAS and Bureau of Indian Affairs Records
- Draft accounting report and expert review
- Final accounting report

B. Operational Pilot Projects

The operational projects are those ongoing trust reform projects that improve the operations and administration of Indian Trust, and projects that will help the Office of Historical Trust Accounting

by examining the information and records that will be used in the historical accounting. The successful completion of many of the trust reform projects, particularly those that clean up the data in automated IIM accounting systems and land records systems, is essential to conducting the historical accounting of the IIM accounts. These trust reform-related projects include the Office of Historical Trust Accounting working in cooperation with the relevant bureaus and offices to facilitate these trust reform efforts. In addition, the Office of Historical Trust Accounting will initiate pilot projects to improve access to IIM-related records, and examine and test IIM-related records to help check the accuracy of the records that will be relied upon for the historical accounting.

The Operational Pilot Projects are:

- Identifying Tribal and Individual Indian Records - Many containers of documents at the General Services Administration Indian Trust Accounting Division (ITAD) facilities in Lanham, MD, hold both Tribal and Individual Indian records. To facilitate using these records for the historical accounting, these IIM-related records must be identified and properly indexed. A pilot project to do this will be conducted at the ITAD facilities.
- Special Deposit Accounts (SD accounts) - The ability to identify sources and determine ownership of funds in SD accounts may result in additional monies distributed to IIM account holders and/or the return of funds to appropriate leasees/payors or Tribes. This helps contribute to a historical reconciliation of the IIM Trust Funds, while improving service to IIM account holders owed monies held in SD accounts.
- Collecting Missing Information from Third Parties - The District Court held that the Department was in breach of its fiduciary duty to have written policies and procedures to identify and collect from third parties missing information which may be necessary for an accounting of IIM funds. This pilot project will assess the difficulties and develop procedures to collect third-party information.
- Checking Completeness of Land Titles - The historical accounting will examine the history of IIM Trust land ownership and leasing records with the Individual Indian Money accounts over time. The land title records are the starting point for this effort. While thought to be of high quality, there has been concern expressed about the completeness of the land records that underlie the accounts. This pilot effort will address that concern.

- Reconciling Beneficiary Names - Over the years, some Indian beneficiaries have acquired multiple IIM accounts. From the perspective of the historical accounting, our goal is to provide a single accounting to an IIM beneficiary, including all the land assets, income, and balances consolidated under a single, unique IIM account number. This pilot examines the feasibility of such a goal.

To accomplish the operational pilot projects listed, the Office of Historical Trust Accounting will coordinate with the Bureau of Indian Affairs, the Office of the Special Trustee, General Services Administration - Indian Trust Accounting Division, the Office of Historical Trust Accounting contractors, and other affected agencies and organizations.

6. Identifying Tribal and Individual Indian Records

The historical accounting will require an evaluation of financial documents related to an IIM account and will examine documents verifying the accuracy of the source and amounts deposited to or debited from these accounts. Some of these documents are held by the Indian Trust Accounting Division of the General Services Administration at its Lanham, MD, facility. Predecessors in collection of these records were the National Archives and Records Services (now the National Archives And Records Administration) and, earlier still, the Indian Tribal Claims Section of the U.S. General Accounting Office. Each of these offices collected Indian records from a variety of sources and locations over the years, primarily for Tribal claim purposes. The contemporary difficulty is that the holdings at the Lanham facility are voluminous and many of the containers of documents hold both Tribal and Individual Indian records. Determining the type of Indian records and their location is essential information for the historical accounting.

As part of this prototype, the staff at the Indian Trust Accounting Division in Lanham have agreed to evaluate, inspect and analyze its index/inventory data base and identify those containers holding documents for Individual Indians by Tribal affiliation.

Project Activities:

- Assemble total holdings index
- Engage contractor(s) to secure individual records
- Identify those listings holding records for individuals
- Collate listing for individual records by tribal affiliation(s)
- Random test to determine accuracy of the index/inventory

- Document the results
- Make the index-inventory available to Office of Historical Trust Accounting (and ITAD for its future use)

The record search for individual Indian Trust records will involve one or more contractors, as implied by the above milestones. Each of the contractors may have one or more teams to search and examine relevant documents. Knowing what documents are in the Indian Trust Accounting Division facilities will prove valuable not only to the Office of Historical Trust Accounting in its historical accounting, but also to other Department of the Interior and non-U.S. Government researchers.

7. Special Deposit Accounts

The Department's Office of Inspector General has repeatedly cited the significant misuse of Special Deposit (SD) accounts for purposes, other than those established in the 25 CFR 114.2, as temporary suspense accounts. The SD accounts have been used as an account in which to temporarily "park" incoming funds pending later distribution from the SD account. However, in many instances, funds may not have been distributed and SD accounts were never closed. Over the years, the number of SD accounts that have been opened and remained inactive over 18 months, has proliferated - there are currently approximately 19,000 SD accounts open today. Each month, approximately 200 new SD accounts are opened, generating increased administrative and Trust Fund Accounting System costs.

The SD accounts may contain Tribal funds, IIM funds, or funds deposited by non-Indian payors or lessees. The older SD accounts must be examined and have their funds distributed to the proper owner. All the IIM funds in older SD accounts must be credited to the appropriate IIM account-holders so that those funds can be included in the historical accounting.

The Office of the Special Trustee for American Indians is developing a policy to address current deficiencies and problems in cleaning up SD accounts. Determining the proper disposition of funds in some of the SD accounts may entail conducting a small "historical accounting."

In June 2001, the Office of the Special Trustee initiated a pilot project to clean up SD accounts and implement policies and procedures to prevent recurrences and proliferation of SD accounts in the future. The largest SD accounts at four Agencies--Navajo, Fort Peck, Standing Rock, and Wind River--were studied. The deliverables from this Phase I portion of the work are expected by January

31, 2002. Upon completion of Phase I, the work plan and specific procedures will have been refined and agreed to for execution of Phase II, reconciliation of SD accounts at the remaining locations.

The Office of Historical Trust Accounting may assist in resolving the proper disposition of some SD account funds, and also will assist SD account clean up by facilitating communication on SD account clean up between the Office of the Special Trustee and the Bureau of Indian Affairs, suggesting priorities to support the historical accounting, and possibly contributing resources to the project. An initial meeting will be held in Albuquerque to discuss SD account issues with the Office of the Special Trustee, Bureau of Indian Affairs, and the Office of Historical Trust Accounting. Additional milestones and tasks for the Office of Historical Trust Accounting assistance will stem from discussions at the Albuquerque meeting.

Project Activities:

- Planning meeting in Albuquerque, November 13, 2001
- Link SD account clean-up priorities to historical accounting needs

8. Collecting Missing Information from Third Parties

The District Court held that the Department was in breach of a duty to have final written policies and procedures to identify and collect from third parties missing information which are necessary for an accounting of IIM funds.

As the development of the accounting proceeds, the Office of Historical Trust Accounting will determine what records are necessary for the accounting and what information may be missing. If it is necessary to contact third-party custodians for missing information, this project will define policies and procedures to collect that information for the accounting project.

As a first step, the Office of Historical Trust Accounting will identify broad categories of relevant third parties (e.g., oil and gas producers, foresters, etc.). Within each category, the Office of Historical Trust Accounting will identify those third parties likely to have IIM documents and will request from each third-party information on any Trust-related documents they may have in their possession. For example, within the oil and gas category, the Office of Historical Trust Accounting will identify a list of oil and gas producers and request that each self-identify its inventory of Trust-related documents and its records retention practices.

In addition to contacting third parties that may have IIM-related information, the Office of Historical Trust Accounting will also contact trade groups to determine whether published "best practices" exist relating to record keeping and records retention. Working through a contractor, the Office of Historical Trust Accounting will also contact sources, such as local governments, libraries, historical societies, and similar entities.

Responses from third-party custodians and industry trade groups will inform the historical accounting project as to the universe of available documents. Once informed, the Office of Historical Trust Accounting will prepare appropriate policies and procedures for collecting necessary documents from these custodians.

The final draft of the Collection of Missing Information project plan, including milestones, will be published in the Eighth Quarterly Report submitted to the Court in December 2001. The plan to address this breach has been provided to the Office of Historical Trust Accounting and will be ready for Departmental review in the near future.

9. Checking Completeness of Land Titles

The historical accounting will reconcile the history of IIM trust land ownership and trust transaction records against the IIM accounts over time. The land title records are the starting point for this effort. While generally thought to be of high quality, there has been concern expressed about the completeness of the land records that underlie the accounts. This pilot effort will address that concern.

The basic approach in this pilot will be to select a small sample of 24 tracts within each of the nine Land Title Record Offices of the Bureau of Indian Affairs. The sample would be used as part of a test for the completeness of the land records, including ownership information (beginning from the initial tract allotment to the current holders of interests). We have already started with the Albuquerque Land Title Record Office and carried out all initial steps onsite, obtaining computer and paper files to be further processed elsewhere. Other Land Title Record Offices are being added now that the basic approach has proved feasible. While the sampling contemplated for this pilot will be random, it remains to be determined whether it will be sufficient for a definitive determination to be made on the completeness and accuracy of the records. More study may be necessary and, if so, this will be described in the Comprehensive Plan.

We expect with the findings obtained to confirm or challenge, at least in part, the completeness and consistency of the land records. Indeed, depending on what is learned, there may be no need for further study of the coverage issue as part of the Comprehensive Plan.

The data collected in this pilot also feed into several other pilot efforts - sometimes quite directly, sometimes only indirectly. The Indian beneficiary data, for example, will be used as a starting point in making contacts with IIM account holders to solicit their views about customer service issues, including aspects of the historical accounting. Finally, working with the Land Title Record Offices and their records will help the Office of Historical Trust Accounting plan how we gather allotment/allottee information.

Project Activities:

- Initial Albuquerque sampling
- Compilation of all Albuquerque records
- Remaining (eight) samples
- Integrating in *Cobell* information
- Beneficiary files edited and complete
- LRIS tabulations produced
- Report on completeness finished

10. Reconciling Beneficiary Names

Over the years, some Indian beneficiaries have acquired multiple IIM accounts. This occurs for many reasons, including differences between given Indian names, anglicized names, and married names, use of different names in probates, and assigning new IIM accounts by an agency responsible for administering inherited allotment interests that are not located in a beneficiary's primary servicing agency. In and of itself, having multiple IIM accounts is not necessarily a problem since many people have multiple accounts in banks or with brokerage firms. For the IIM Trust Fund, however, administration of the IIM Trust will be enhanced when all accounts owned by a single beneficiary are listed under a single IIM account. This pilot project is to work with the ongoing Office of the Special Trustee trust reform project on data clean-up.

A contractor that has examined the automated IIM accounts believes there may be a systematic way to reconcile the IIM account holders names and consolidate some of the multiple IIM accounts. The Office of Historical Trust Accounting will work with the Office of the Special Trustee and the contractor to define a pilot project to test the proposed method for systematically identifying multiple IIM accounts belonging to a single Indian beneficiary. As part of this pilot project, IIM account

holders may be contacted to help identify accounts held. Approval by the Office of Management and Budget may be required for this collection of information.

Project Activities:

- Requirements package and the Office of Management and Budget approval
- Contractor Selected
- Employee mailing to test procedures (if done)
- Report results

C. Outreach Projects

As the Office of Historical Trust Accounting proceeds with planning and implementing the historical accounting, one objective is to work in an open manner, be transparent about what we intend to do, and obtain continuous input and feedback from beneficiaries and other affected and knowledgeable parties. Part of this effort will provide information to our customers - the IIM Account holders and Indian Trust beneficiaries - as well as Tribes and Indian organizations. It appears that there are numerous opportunities for the Department to improve on conveying facts and information to our customers and the public.

Besides communicating about what we are doing, the Office of Historical Trust Accounting considers every chance to provide information a promising occasion to hear back from people and learn more. Our approach will rely on traditional and perhaps less traditional methods for communicating information and obtaining customer feedback. Efforts include:

- Holding Additional Employee Listening Meetings - A town hall-type meeting was held with employees of the Office of the Special Trustee in Albuquerque, NM, on August 1, 2001. This was followed by two Listening Meetings - meetings to hear directly from Department of the Interior employees - held in Washington, DC, and Albuquerque, NM, on August 15 and 20, 2001, respectively. The transcripts of the Listening Meetings in Washington and Albuquerque are posted to our website <www.doi.gov/ohta/>. We will continue to hold Listening Meetings to hear from Departmental employees on how to conduct the historical accounting.
- Providing Information to IIM Account Holders - The Office of Historical Trust Accounting worked with the Bureau of Land Management on a brochure providing information and points of contact for IIM beneficiaries who have oil and gas or mineral

activities on their allotted lands. This guide will be distributed at the National Congress of American Indians to be held in Spokane, WA, at the end of November. We will also systematically interview some recipients of the guide to get their views on how well it communicated the intended information to them.

- Planning Continuous Two-Way Communication System - An ongoing IIM account holder survey effort will aid the Comprehensive Plan by helping the Office of Historical Trust Accounting define the historical accounting process, improve two-way communication, and adapt to views expressed on what historical accounting should be to Indian owners and Departmental employees. A formal planning process will, therefore, begin building off what is learned by the three initial efforts listed above.

Traditional means of communication include press releases, postings to our web site (www.doi.gov/ohta/) attendance at Tribal and Indian organization functions, and other public meetings. For example, the Executive Director of the Office of Historical Trust Accounting made a presentation on developing the Comprehensive Plan for the historical accounting to the Intertribal Monitoring Association meeting in Las Vegas, NV, on October 26, 2001, which will be posted to our web site.

To accomplish the outreach objectives listed, the Office of Historical Trust Accounting will continue to work with the Department's Office of Communications. The Office of Historical Trust Accounting will also work with the Bureau of Indian Affairs, the Office of the Special Trustee and other affected organizations to explore how we can assist the Office of Communications. Initiating a fact sheet that provides a series of graphical summaries of the history of the IIM trust fund would be one example that may be explored before the end of the year.

11. Holding Additional Employee Listening Meetings

As the work continues to develop the Comprehensive Plan, the Office of Historical Trust Accounting will set up additional Listening Meetings with Departmental employees, principally employees of the Bureau of Indian Affairs and Office of the Special Trustee. These employees, having hands on experience and years of knowledge about managing the IIM trust accounting, are a valuable and largely untapped resource. The Office of Historical Trust Accounting will conduct facilitated meetings at various locations to concentrate on the key resources and IIM issues related to a particular agency or office.

The Listening Meetings will average at least one per month, possibly beginning in December, and continue indefinitely. Like the August 2001, Listening Meetings, a full transcript will be made and posted on the Office of Historical Trust Accounting web site. The sessions will be held at agency or regional offices around the country.

Project Activities:

- Schedule next series of Listening Meetings
- Hold first new listening meeting
- Announce Listening Meeting Plan

We also are building in a series of follow-up steps that will index all suggestions and detail the actions taken as a result. All those who spoke or provided written suggestions will be contacted to get their further reactions to the September 10, 2001, Blueprint, this 120-Day Report, and also to later reports.

12. Providing Information to IIM Account Holders

Some concern has been expressed that factual information about the IIM accounts, trust reform, and the historical accounting is not getting to the Indian Trust beneficiaries. To address this information gap, Office of Historical Trust Accounting is planning to work with the Office of the Special Trustee and the Bureau of Indian Affairs to develop pamphlets, brochures, and other materials intended to inform IIM account holders. This information would answer frequently asked questions, inform about progress in Trust Reform, and provide information sources such as web sites, email addresses, and phone numbers.

For example, to provide information to one group of IIM account holders, the Bureau of Land Management recently prepared a ready Reference Guide for use by Indian mineral owners. The Reference Guide provides general information on five Department agencies (Minerals Management Service, Bureau of Indian Affairs, Bureau of Land Management, Office of Surface Management and Office of Trust Funds Management) responsible for managing and protecting Indian trust lands. It also includes contact information for the Office of Historical Trust Accounting.

The goal of this Guide is to provide Indian Tribes and individual Indian mineral owners with an easily understandable resource that lets them know who to contact if they have specific questions about their mineral interests and land assets. The goal is the same for future releases except these will focus on IIM account holders and IIM Trust Fund issues.

The Guide will be released at a November 2001 meeting of the National Congress of American Indians. The Guide will further be distributed to Indian Tribes and Indian allottees who have oil and gas, and mineral leases. Similarly, future brochures and information will be distributed at meetings of Indian organizations, Tribes, and to IIM account holders.

To ensure that our information is communicating effectively, the Office of Historical Trust Accounting will discuss the Guide and future publications with the IIM account holders and other Indian beneficiaries.

Project Activities:

- National Congress of American Indians distribution of the mineral Reference Guide
- Initial feedback from selected IIM oil and gas allottees

13. Planning Continuous Two-Way Communication System

Effective, two-way communications are essential to formulating the Comprehensive Plan among all stakeholders, and setting expectations for IIM account holders and Indian Trust beneficiaries for how the historical accounting will be conducted, when they can expect to receive the results, what information will be provided, and how they can obtain additional information. The purpose of these outreach projects is to learn how to provide factual, accurate, timely information about the Comprehensive Plan and the historical accounting to our customers and the public.

It is important for the Office of Historical Trust Accounting to use a variety of sources to obtain the useful information needed to formulate the Comprehensive Plan and hear feedback from stakeholders on the historical accounting. The use of a customer service survey is one of the tools needed and it will be pilot tested in this project. The results from the survey pilot and from the other outreach activities discussed above will then be integrated into the planning for a continuous two-way communication system.

The Office of Management and Budget (OMB) approval will be required pursuant to the Paperwork Reduction Act of 1995. Usually this process takes about four months or more. In anticipation of this lengthy approval process, a small survey of employees is scheduled to test the approach to be used for mailing, telephone follow-up and data entry. No OMB approval for an employee survey is required. A valuable benefit of the employee survey is that internal expectations and information levels can be obtained. Contrasting these levels with those of allotment owners may be an important outcome, even though the planned employee survey will involve just 400 employees.

The Comprehensive Plan emphasizes the high quality of the planned historical accounting effort. There are two traditional measures of quality and both will be dealt with in the accounting. These are "Conformance to Requirements" and "Fitness for Use." This pilot deals directly with learning how to establish one of the tools needed to assess "Fitness for Use." The pilot, if successful, may be the beginning of a periodic survey effort that lasts as long as the historical accounting effort is underway. After all, the allotment owners are the most important stakeholders in the trust process, and knowing what they want and being able to communicate with them are keys to success.

Project Activities:

- OMB approval sought
- Sample design for employee survey

IV. NEXT STEPS AND SUMMARY

The Office of Historical Trust Accounting has started planning many of the projects described above. Planning will be initiated for the remaining projects after presentation of the 120-Day Report to the Secretary and release to the public.

In every case, these projects can only be accomplished by the Office of Historical Trust Accounting working collaboratively with one or more other bureaus and offices in the Department or with other agencies. It is worth noting here that all of the people and programs that will be integral to successfully completing these projects are already engaged in ongoing trust operations or trust reform. The Office of Historical Trust Accounting recognizes the additional burden these projects and future historical accounting work will place on others, and has already initiated meetings with affected offices to explore how to work cooperatively on these projects.

APPENDIX

Note: Grey Shading indicates a change from the Blueprint.

Table 1. Contracting for Expert Assistance			
Contractor	Assistance Needed	Status	Starting Date
<i>Support Team</i>			
Integration and Coordination	<ul style="list-style-type: none"> • Support Team coordination • Information management and synthesis • Maintenance of the administrative record • Management of accounting information and results 	The Office of Historical Trust Accounting has issued a request for proposals. Interviews were held in late October and early November	November 20, 2001, (approximately)
Trust Accounting	<ul style="list-style-type: none"> • Expertise in accounting • Reconstruction of accounts from records • Reconciliation of accounting information • Drawing inferences from prior audits • Reporting to IIM beneficiaries 	A request for proposals has been prepared and will be issued in mid-November 2001. The RFP indicates that more than one contractor may be selected.	One contractor will be hired by mid-November as a sole source continuation of an earlier contract.
Trust Law	<ul style="list-style-type: none"> • Expertise to the Department on trust principles • Experience with trust law in the private sector or other fiduciary situations • Expertise to address the adequacy of the proposed accounting methods 	The Office of Historical Trust Accounting has initiated a market survey.	A selection is anticipated in November 2001

Table 1. Contracting for Expert Assistance

Contractor	Assistance Needed	Status	Starting Date
Statistics/ Economics	<ul style="list-style-type: none"> • Define populations of accounts • Developing statistical accounting methods • Explore cost-effective approaches to analyzing existing IIM account-related data • Develop statistical methods for addressing missing data • Perform economic analysis 	A consultant, NORC, was selected on August 10, 2001. NORC, is a nonprofit corporate affiliate of the University of Chicago with experience in applying statistical/ economic analysis and methods to a variety of situations.	Began working for the Office of Historical Trust Accounting on September 4, 2001
Historical Research	<ul style="list-style-type: none"> • Histories of IIM accounting • Research on leasing policies and procedures • History of audit and accounting procedures • Geographic differences in policies and procedures 	Two historical research firms, Historical Research Associates, Inc. and Morgan, Angel & Associates, L.L.C., have prepared reports and analyses of over 100 years of IIM account activity.	Both firms are already available to assist the Office of Historical Trust Accounting.
Specific Investigations	<ul style="list-style-type: none"> • Conduct specific investigations related to location of records • Research on types of accounts • Research as the needs are defined 	The Office of Historical Trust Accounting is hiring a firm to assist in locating mineral lease records related to IIM accounts held by outside third-party sources.	Contract will be awarded by the end of November 2001 (approximately)
<i>Advisory Consultants</i>			
Trust Law	One or more experts on the law applicable to trustees/fiduciaries	Search and initial contacts are ongoing.	By November 30, 2001 (approximately)

Table 1. Contracting for Expert Assistance

Contractor	Assistance Needed	Status	Starting Date
Trust Accounting	One or more experts in a fiduciary accounting practices; these experts will be familiar with commercial (e.g., trust company) and governmental (e.g., pension and trust fund) accounting practices	Search is ongoing and initial contacts have been made with an accounting firm and a bank trust department	By December 30, 2001 (approximately)
Statistics/ Economics	One or more experts in statistical and economic analysis. These experts will be familiar with applying statistical methods and economic modeling to solving complex problems.	There are statistical advisors employed in connection with the <i>Cobell</i> litigation. No additional search has started.	To be determined

Table 2. Office of Historical Trust Accounting Staffing Plan		
Name	Position	Source Agency
Bert T. Edwards	Executive Director	Employed Directly by Interior
Jeffrey P. Zippin	Deputy Director	Office of Historical Trust Accounting
Julie Spano, (Effective November 18)	Program Assistant	Office of Historical Trust Accounting
Harold Corley	Program Analyst	Office of Historical Trust Accounting
Stephen Swanson	Attorney Advisor	Detail from the Solicitor's Office
Joe Walker	Program Analyst	Detail from Bureau of Indian Affairs
Kathy Ramirez	Program Analyst	Detail from Office of the Special Trustee
Deborah Ross (Pending)	Accountant	Detail from Office of the Special Trustee
Julia Chavez (Pending)	Trust Operations Specialist	Detail from Office of the Special Trustee
To be filled	Senior Accountant	Position to be Advertised in November
To be filled	Contracts Administrator	Position to be Advertised in November
To be filled	Secretary	Permanent Hire
To be filled	File/Data Clerk	Permanent Hire

**Table 3 - Office of Historical Trust Accounting Budget
(From FY 2002 Budget Justification)**

Program	FY 2001 Actual	FY 2002 Appropriated	FY 2003 Requested
Historical Accounting	\$10,000,000	\$7,500,000	To Be Determined

*U.S. Department of the Interior
Office of Historical Trust Accounting*

www.doi.gov/ohata

