SUMMARY OF MAJOR CHANGES TO DOD 7000.14-R, VOLUME 7A, CHAPTER 6 “SPECIAL PAYS FOR DENTAL OFFICERS”

Substantive revisions are denoted by a ★ preceding the section, paragraph, table or figure that includes the revision.

<table>
<thead>
<tr>
<th>PARA</th>
<th>EXPLANATION OF CHANGE/REVISION</th>
<th>EFFECTIVE DATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>060805 Bibliography</td>
<td>Interim change 48-02 authorizes the increase of special pay for dental officers.</td>
<td>October 15, 2002</td>
</tr>
<tr>
<td>060202 060405 060405.A 060405.B 060406 060805.A 060805.C 0609 Table 6-1 through 6-4 Bibliography</td>
<td>Interim change 11-03 incorporates specialty pay changes for dental officers and rate changes in dental officers’ special pay.</td>
<td>October 1, 2002</td>
</tr>
<tr>
<td>060102.D 060103 Bibliography</td>
<td>Interim change 09-05 extends the bonus authority for dental officers through December 31, 2005.</td>
<td>October 28, 2004</td>
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CHAPTER 6

SPECIAL PAYS FOR DENTAL OFFICERS

0601 ACCESSION BONUS

060101. Entitlement

A. An individual, who executes a written agreement to accept a commission as an officer of the Dental Corps of the Army or the Navy or an officer of the Air Force designated as a dental officer, to serve on active duty for a period of not less than 4 years and, upon acceptance of the agreement by the Secretary of the Military Department concerned (or designee), is entitled to dental officer accession bonus.

B. A former dental officer who no longer holds an appointment, and is otherwise eligible, must have been discharged from any Uniformed Service at least 2 years prior to execution of the written agreement to be entitled to dental officer accession bonus.

C. An individual who holds an appointment as a dental officer in either the active or Reserve Component is not eligible for the accession bonus.

060102. Special Provisions

A. The individual must not have received financial assistance from the Department of Defense to pursue a course of study in dentistry in exchange for an agreement to accept an appointment as a dental officer. This prohibition includes, but is not limited to, participants of the Armed Forces Health Professions Scholarship Program and Financial Assistance Program.

B. The individual must be qualified to become and remain certified and licensed as a dentist as determined by the requirements of the Military Service concerned.

C. The individual must be a graduate of a dental school accredited by the American Dental Association.

D. To be entitled, eligible officers must sign a written agreement, on or after October 1, 1996, through December 31, 2005, to serve on active duty in exchange for receiving the accession bonus.

060103. Rates Payable. The Secretary of the Military Department concerned may, upon acceptance of the written agreement described in paragraph 060102 above, award an accession bonus not to exceed $30,000.
060104. Termination, Recoupment and Refund of Unearned Accession Bonus

A. An officer who fails to become and remain certified or licensed as a dentist during the period for which the payment is made shall refund the full amount of the bonus.

B. An officer who voluntarily terminates service on active duty before the end of the obligated period shall refund the unserved portion of the accession bonus.

C. A discharge in bankruptcy under Title 11, United States Code (U.S.C.) (reference (aj)), which is entered less than 5 years after the termination of an accession bonus agreement, does not discharge a person from a debt arising under such agreement or subparagraphs 060104.A and B, above. This applies to any case commenced under 11 U.S.C. (reference (aj)) after October 1, 1996.

0602 VARIABLE SPECIAL PAY

060201. Entitlement

A. Active Duty for at Least 1 Year. An officer of the Dental Corps of the Army or the Navy or an officer of the Air Force designated as a dental officer who is on active duty under a call or order to active duty for a period of at least 1 year is entitled to special pay as provided in this section and sections 0603 through 0605, below.

B. Active Duty Less Than 1 Year in Support of Persian Gulf Conflict. Any officer of the Dental Corps of the Army or the Navy or an officer of the Air Force designated as a dental officer who served on active duty in support of the Persian Gulf Conflict may be entitled to special pay benefits for dental officers. See Chapter 64 of this volume to determine eligibility and entitlement.

C. Effective December 5, 1991, the following categories of dental officers on active duty less than 1 year, other than active duty for training, are eligible to receive special pay provided under this section, in the same manner as a regular dental officer:

1. Members of the Reserve Components called to active duty for more than 30 days but less than 1 year, other than active duty for training.

2. Active duty dental officers involuntarily retained under 10 U.S.C. 12305 (reference (c)).

3. Active duty dental officers who voluntarily agree to remain on active duty for less than 1 year when officers are involuntarily retained on active duty under 10 U.S.C. 12305 (reference (c)), or the Secretary of Defense determines that special circumstances justify the payment of special pay under this subparagraph.
4. Retired dental officers recalled to active duty for more than 30 days under 10 U.S.C. 688 (reference (c)).

060202. Rates Payable. See Table 6-1.

060203. Special Provisions

A. A dental officer is entitled to variable special pay if an ordered tour of less than 1 year is amended to require continuous active duty for 1 year or more. Entitlement begins on the date the amending orders are issued to extend the tour to 1 year or more.

B. Entitlement to this variable special pay is in addition to any other pay and allowances of the officer.

060204. Creditable Service Defined. Use creditable service to compute the dental officer's entitlement to variable special pay. Creditable service includes all periods of:

A. Internship and residency training successfully completed while not on active duty.

B. Internship and residency training not completed, if they were terminated or interrupted as the result of military operational requirements.

C. Active service in the Dental Corps of the Army or Navy, as an officer of the Air Force designated as a dental officer, or as a dental officer of the Public Health Service.

0603 BOARD CERTIFIED PAY

060301. Entitlement. Dental officers as defined in paragraph 060201, above, are entitled to board certified pay for active duty when they meet the requirements of this section.

060302. Rates Payable. See Table 6-2.

060303. Special Provisions

A. A dental officer is entitled to board certified pay if:

1. Entitled to variable special pay (section 0602, above), and

2. Board certified (paragraph 060305, below).

B. Entitlement to this board certified pay is in addition to any other pay and allowances of the officer.
060304. **Creditable Service Defined.** See paragraph 060204, above.

060305. **Board Certified Defined.** A dental officer is considered board certified if he or she is:

   A. Certified by an American Dental Specialty Examining Board recognized by the American Dental Association, or

   B. Awarded a Board Certification Equivalency Certificate issued by the Department of Defense or a Military Department for a Service-recognized dental specialty which is unique to military dentistry. To be eligible for certification, a dental officer must have completed a formal postgraduate training program of not less than 2 academic years in a military dental specialty for which there is a documented requirement.

0604 **ADDITIONAL SPECIAL PAY**

060401. **Entitlement.** Dental officers as defined in paragraph 060201, above, are entitled to additional special pay when they meet the requirements of this section and the requirements of the Military Service concerned.

060402. **References**

   A. Army: DA Msg 061843Z Aug 86 (reference (s))

   B. Navy: SECNAVINST 7220.61F (reference (t))

   C. Air Force: AFI 41-109 (reference (j)).

060403. **Eligibility Criteria.** Effective December 5, 1991, dental officers on active duty for less than 1 year, other than active duty for training, under the provisions of subparagraph 060201.C, above, receive additional special pay provided under this section. To qualify for additional special pay under this section, a dental officer who is entitled to variable special pay under section 0602, above, must:

   A. Not be undergoing internship or initial residency training, and

   B. Sign an agreement to remain on active duty for at least 1 additional year from the effective date of the agreement. (For dental officers who were on active duty less than 1 year in support of the Persian Gulf conflict, see Chapter 64 of this volume to determine eligibility and entitlement.)

060404. **Creditable Service Defined.** See paragraph 060204, above.
★★ 060405. **Rates Payable.** See Table 6-3.

★★ A. Subject to acceptance by the Secretary of the Military Department concerned (or designee), a dental officer with an existing additional special pay (ASP) agreement may terminate that ASP agreement on or after the anniversary of their creditable service date to enter into a new one-year ASP agreement, if the new agreement results in a higher ASP rate due to the number of years served.

★★ B. If eligible under subparagraph 060403, above, pay a monthly pro rata portion of the applicable annual amount for additional special pay. If service during any month is less than a full month, prorate on a daily basis.

★★ 060406. **Time of Payment.** Pay additional special pay annually at the beginning of each 12-month period, starting with the effective date of the written agreement. For dental officers eligible under subparagraph 060403, above, pay a monthly pro rata portion of the annual amount on a monthly basis, prorating on a daily basis for any month in which service is less than a full month.

060407. **Termination, Recoupment, and Refund of Unearned Additional Special Pay**

A. The Secretary of the Military Department concerned may terminate, at any time, an officer's entitlement to additional special pay. If entitlement is terminated, recoup the unearned additional special pay on a pro rata basis (based on 360 days per year), subject to subparagraph 060407.C, below.

B. If an officer enters internship or initial residency training or does not serve on active duty for the period of the agreement, recoup the unearned additional special pay on a pro rata basis (based on 360 days per year), subject to subparagraph 060407.C, below.

C. Recoupment of unearned additional special pay is not required when the officer’s failure to complete the period of active duty specified in the agreement is due to:

1. Death or disability that is not the result of misconduct or willful neglect and not incurred during a period of unauthorized absence.

2. Separation from military service by operation of laws or regulations of DoD or Military Service regulations, when approved by the Secretary of the Military Department concerned (or designee).

3. In other cases, when the Assistant Secretary of Defense for Health Affairs determines that recoupment is not in the best interest of the government.

D. A discharge in bankruptcy that is entered within 5 years after the last day of a terminated additional special pay agreement that had specified the period of time an officer
had agreed to serve, does not discharge the dental officer from a debt arising under the terminated additional special pay agreement.

E. Dental officers on active duty for less than 1 year, other than active duty for training, who do not serve the full term of active duty that corresponds to a monthly amount must refund any amount received in excess of the amount that corresponds to the actual period of active duty.

0605 TRANSITION (SAVINGS) PROVISIONS

060501. Entitlement

A. Effective October 1, 1985, a dental officer who is entitled to the special pays of this chapter is entitled to such pays in an annual amount at least equal to the total annual amount of special pay for active duty plus dental continuation pay, if any, the officer would have been entitled to on September 30, 1985, under the then existing provisions of law and DoD regulation.

B. The computation under this section will include the dental officer’s continuation pay entitlement amount (under previous law and DoD regulation in effect on September 30, 1985), only if the officer enters into an additional special pay agreement under section 0604, above. Otherwise, only the officer’s monthly special pay for active duty (under previous law in effect on September 30, 1985) will be included.

C. The DoD regulation in effect September 30, 1985, provided that a dental officer who was in a residency training program or a formal dental education program was entitled to continuation pay in an amount equal to basic pay for 2 months at the rates in effect on October 1, 1979. When an officer was in a training status on September 30, 1985, the officer’s continuation pay entitlement (basic pay for 2 months) is the amount which will be used to calculate the officer’s saved pay. Effective November 14, 1986, and when no longer in such a training status, the officer’s saved pay may be recalculated as if the officer had not been in a training status on September 30, 1985.

D. A dental officer who was accepted for a residency training program or a formal dental education program on or before September 30, 1985, which is scheduled to begin after September 30, 1985, is entitled to saved pay while in that program based upon his or her continuation pay entitlement on September 30, 1985.

0606 SPECIAL PAY FOR ACTIVE DUTY OF RESERVE DENTAL OFFICERS

060601. Entitlement. A Reserve dental officer on active duty for less than 1 year is entitled to special pay at the monthly rate of $350 for each month of active duty, including active duty in the form of annual training, active duty for training, and active duty for special work. The amount will be prorated for periods less than 1 month.
Active Duty for More Than 30 Days But Less Than 1 Year, Other Than Active Duty for Training

A. Reserve dental officers serving on active duty for more than 30 days but less than 1 year, other than active duty for training (37 U.S.C. 302f, subsection (b) (reference (aa))), are entitled to Variable Special Pay, Additional Special Pay and Board Certified Pay at rates specified in sections 0602 through 0604, above. Payments shall be paid monthly and amounts shall be prorated for periods of less than 1 month. Reserve dental officers receiving additional special pay under 37 U.S.C. 302f (b) (reference (aa)), are not required to execute a written agreement to remain on active duty for at least 1 year.

B. Reserve dental officers who receive special pay under this paragraph are not entitled to special pay under paragraph 060601, above, for the same period of time. No dual compensation is permitted.

INTERSERVICE TRANSFERS

Entitlement Policy. The provisions of Chapter 5, paragraph 050501 of this volume apply to dental officers.

MULTIYEAR RETENTION BONUS (MRB)

Authorization and Entitlement. A dental officer who executes a written agreement to remain on active duty for 2, 3, or 4 years after completion of any other active duty service commitment may, upon acceptance of the written agreement by the Secretary of the Military Department concerned, be paid a retention bonus. The earliest effective date for contracts under this authority is November 18, 1997.

References

A. Army: 181101Z Aug 1999

B. Navy: SECNAVINST 7220.61

C. Air Force: AFI 41-109 (reference (j)).

Eligibility Criteria. An officer of the Armed Forces who is below the pay grade of O-7 is eligible for MRB when the officer:

A. Is an officer of the Dental Corps of the Army or the Navy or an officer of the Air Force designated as a dental officer.

B. Has dental specialty in Table 6-4.

C. Has at least 8 years of creditable service or has completed any active duty service commitment incurred for dental education and training.
D. Has completed initial residency training (or will complete such training before September 30 of the fiscal year in which the officer enters into an agreement under paragraph 060801, above).

060804. Special Provisions. At the discretion of the Secretary of the Military Department concerned (or designee), the Secretary may enter into a written agreement described in paragraph 060801, above, with a dental officer who does not have the dental specialty specified in paragraph 060803, above, and pay a retention bonus to the dental officer as provided in this section, if the officer otherwise satisfied the eligibility requirements specified in paragraph 060803.

060805. Rates Payable

A. The dental officer MRB is determined by the length of an agreement and the level, which depends upon the eligible specialties. Effective October 1, 2002, dental officers upon acceptance of a written service agreement by the Secretary of the Military Department concerned (or designee) shall be paid at the rates indicated for their specialty and length of their agreement. The amounts in Table 6-4 represent annual bonus payments to be paid on the anniversary date of the agreement.

B. If a member dies before receiving the full amount of the bonus due (including contracted future year anniversary payments) and death is not caused by the member’s misconduct, the remaining unpaid bonus balance is payable as a lump sum for inclusion in the settlement of the deceased member’s final military pay account. If death is determined to be the result of the member’s own misconduct, termination of future payments and proration or recoupment of the bonus, as applicable, will be made in accordance with procedures established for members whose inability to complete a contracted period of service is voluntary or the result of misconduct.

C. Subject to acceptance by the Secretary of the Military Department concerned (or designee), a dental officer with an existing MRB service agreement may terminate that agreement to enter into a new MRB service agreement at the annual rate in effect at the time of the execution of the new agreement. The length of the new MRB agreement period must be equal to or longer than the original obligation period specified in the MRB agreement being terminated. Any unearned portion of the terminated agreement shall be recouped.

060806. Recoupment. If an officer who has received payment fails to complete the total period of active duty specified in the agreement, as conditions and circumstances warrant, repayment on a pro rata basis is required. An obligation to reimburse the United States imposed under this section is for all purposes a debt owed to the United States. A discharge in bankruptcy under 11 U.S.C., (reference (aj)) that is entered less than 5 years after the termination of an agreement under this section does not discharge the member signing such an agreement from a debt arising under such agreement. This applies to any case commenced under 11 U.S.C., after November 18, 1997.
CRITICAL SKILLS RETENTION BONUS (CSRB)

The fiscal year 2000 National Defense Authorization Act introduced a new flexible retention tool. Specific uses and/or limitations will be published as an addendum to the Assistant Secretary of Defense (Health Affairs) FY 2003 Dental Officer Special Pay Plan.
### VARIABLE SPECIAL PAY (VSP) FOR DENTAL OFFICERS

<table>
<thead>
<tr>
<th>Rule</th>
<th>If the officer</th>
<th>A</th>
<th>then the monthly rate payable is</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>is an intern or has less than 3 years of creditable service</td>
<td>$250.00</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>has 3 but less than 6 years of creditable service and is not an intern</td>
<td>$583.33</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>has 6 but less than 8 years of creditable service</td>
<td>$583.33</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>has 8 but less than 12 years of creditable service</td>
<td>$1,000.00</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>has 12 but less than 14 years of creditable service</td>
<td>$833.33</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>has 14 but less than 18 years of creditable service</td>
<td>$750.00</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>has 18 or more years of creditable years</td>
<td>$666.67</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>is serving in a pay grade above 0-6, regardless of the years of creditable service</td>
<td>$583.33</td>
<td></td>
</tr>
</tbody>
</table>

*Table 6-1. Variable Special Pay (VSP) for Dental Officers*

### BOARD CERTIFIED PAY (BCP) FOR DENTAL OFFICERS

<table>
<thead>
<tr>
<th>Rule</th>
<th>If the officer has</th>
<th>A</th>
<th>then the monthly rate payable is</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>less than 10 years of creditable service</td>
<td>$208.33</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>10 but less than 12 years of creditable service</td>
<td>$291.67</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>12 but less than 14 years of creditable service</td>
<td>$333.33</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>14 but less than 18 years of creditable service</td>
<td>$416.67</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>18 or more years of creditable service</td>
<td>$500.00</td>
<td></td>
</tr>
</tbody>
</table>

*Table 6-2. Board Certified Pay (BCP) for Dental Officers*
### ADDITIONAL SPECIAL PAY (ASP) FOR DENTAL OFFICERS

<table>
<thead>
<tr>
<th>RULE</th>
<th>A</th>
<th>B</th>
</tr>
</thead>
<tbody>
<tr>
<td>If eligible under paragraph 060403, a dental officer with</td>
<td>then the rates payable for each 12 month is</td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>less than 3 years of creditable service</td>
<td>$4,000.00</td>
</tr>
<tr>
<td>2</td>
<td>at least 3, but less than 10 years of creditable service</td>
<td>$6,000.00</td>
</tr>
<tr>
<td>3</td>
<td>at least 10 or more years of creditable service</td>
<td>$15,000.00</td>
</tr>
</tbody>
</table>

**Table 6-3. Additional Special Pay (ASP) for Dental Officers**

### DENTAL OFFICER MULTIYEAR RETENTION BONUS SPECIALTIES AND LEVELS

<table>
<thead>
<tr>
<th>RULE</th>
<th>A</th>
<th>B</th>
<th>C</th>
</tr>
</thead>
<tbody>
<tr>
<td>If the eligible specialty is</td>
<td>and the Level is</td>
<td>and the officer signs an agreement for</td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>oral-maxillofacial surgeons</td>
<td>1</td>
<td>2 years (note)</td>
</tr>
<tr>
<td>2</td>
<td>comprehensive/operative dentistry</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>endodontics</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>orthodontics</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>oral pathology/oral diagnosis/oral medicine</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>pediatric dentistry</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>periodontics</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>prosthodontics</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>public health dentistry</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>temporomandibular dysfunction (TMD)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>dental research</td>
<td>2</td>
<td>$6,000.00</td>
</tr>
<tr>
<td>12</td>
<td>advanced clinical practice (ACP) trained in exodontia</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>ACP trained in endodontics</td>
<td></td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>ACP trained in general dentistry</td>
<td></td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>ACP trained in periodontics</td>
<td></td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>ACP trained in prosthodontics</td>
<td></td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>Exodontia (ACP)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>Endodontics (ACP)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>19</td>
<td>General Dentistry (ACP)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>Peridontics (ACP)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>21</td>
<td>Prosthodontics (ACP)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**NOTE:** Amount increased in Fiscal Year 2003.

**Table 6-4. Dental Officer Multiyear Retention Bonus Specialties and Levels**
SPECIAL PAY FOR DENTAL OFFICERS

0601 - Accession Bonus

37 U.S.C. 302h
OASD(HA) Memo, January 6, 1997
Public Law 104-201, section 615, September 23, 1996

060102 - Special Provisions

060102.D
Public Law 108-375, section 612(f), October 28, 2004

060103 - Rates Payable

OASD(HA) Memo, January 6, 1997
Public Law 107-107, section 618, December 28, 2001

0602 - Variable Special Pay

060201 - Entitlement

37 U.S.C. 302b(a)(1)
ASD(HA) Memo, January 19, 1993
Public Law 102-190, section 634, December 5, 1991

060202 - Rates Payable

37 U.S.C. 302b(a)(2)
ASD(HA) Memo, August 9, 2002

060204 - Creditable Service Defined

37 U.S.C. 302b(g)
DoDD 1340.8, February 21, 1986

0603 - Board Certified Pay

060302 - Rates Payable

37 U.S.C. 302b(a)(4)
ASD(HA) Memo, August 9, 2002

060305 - Board Certified Defined

DoDD 1340.8, February 21, 1986
0604 - Additional Special Pay

060403 - Eligibility Criteria

37 U.S.C. 302b(a)(4)
ASD(HA) Memo, January 19, 1993
Public Law 102-190, section 634, December 5, 1991

060405 - Rates Payable

OASD(HA) Memo, October 28, 1996

060405A
ASD(HA) Memo, August 9, 2002

060405.B
ASD(HA) Memo, August 9, 2002

060405.C
Public Law 105-85, section 618, November 18, 1997
OASD(HA) Memo, December 11, 1997

060405.D
ASD(HA) Memo, January 19, 1993
Public Law 102-190, section 634, December 5, 1991

060406 - Time of Payment

37 U.S.C. 302b(d)
ASD(HA) Memo, August 9, 2002

060407 - Termination, Recoupment, and Refund of Unearned Additional Special Pay.

37 U.S.C. 302b
DoDD 1340.8, February 21, 1986

060407.E
ASD(HA) Memo, January 19, 1993
Public Law 102-190, section 634, December 5, 1991

0605 - Transition (Savings) Provisions

060501 - Entitlement

DoDD 1340.8, February 21, 1986

0606 - Special Pay for Reserve Dental Officers

OASD(HA) Memo, October 28, 1996

0608 - Multiyear Retention Bonus (MRB)

OASD(HA) Memo, December 30, 1997
Public Law 105-85, section 617, November 18, 1997
060805 - Rates Payable

★ 060805.A  ASD(HA) Memo, August 9, 2002

★ 060805.B  ASD(FMP) Memo, June 29, 1999

★ 060805.C  ASD(FMP) Memo, August 9, 2002

★ Table 6-1  ASD(FMP) Memo, August 9, 2002

★ Table 6-2  ASD(FMP) Memo, August 9, 2002

★ Table 6-3  ASD(FMP) Memo, August 9, 2002

★ Table 6-4  ASD(FMP) Memo, August 9, 2002