Coast Guard Mutual Assistance

Mission – Coast Guard Mutual Assistance strives to promote financial stability and general well being of the people it serves.

Coast Guard Mutual Assistance (CGMA) has a long history of helping the men and women of the United States Coast Guard.

Originally established in 1924 as The League of Coast Guard Women, the organization was to “minister to the general welfare of the commissioned officers, warrant officers, enlisted men and civilian employees of the Coast Guard and their immediate families.” In 1941, Coast Guard Welfare was formally established and took over the mission from the League. In 1979, the name was changed to Coast Guard Mutual Assistance.

CGMA provides financial assistance to thousands of Coast Guard individuals and families each year. Assistance normally takes the form of interest-free loans, grants, financial counseling, and referral to other sources of assistance. Eligibility extends to Active Duty, Retired and Selected Reserve military personnel, Civilian employees, Auxiliary members, and members of the US Public Health Service serving with the Coast Guard, on behalf of themselves and their families, as well as the surviving spouses and dependent children of those who died while on active duty or in a retired status.

CGMA is administered by the Board of Control at Coast Guard Headquarters in Washington, D.C., by 22 Regional Directors in various CGMA regions throughout the country, and by Representatives at 131 selected duty stations. In most cases, people who need assistance submit their requests to a Representative.

CGMA has cross servicing agreements with our sister aid societies—Air Force Aid Society, Army Emergency Relief and Navy-Marine Corps Relief Society—and the American Red Cross to provide Active Duty military members with round-the-clock access to emergency assistance when needed.

Further information concerning Coast Guard Mutual Assistance is available on the CGMA-HQ Website: www.cgmahq.org.

“We Look After Our Own”
Message from the Chairman

Once again, it is my pleasure to report on the activities of Coast Guard Mutual Assistance during 2005. CGMA continues to build on its longstanding tradition of helping to look after our own—a legacy that extends back to its inception. And, at no time in its 80 plus years history, has this legacy been demonstrated better than during the past year when CGMA was put to the test of rapidly adapting and responding to the needs of Coast Guard family members who suffered the ravages of Hurricanes Katrina, Rita and Wilma.

The hurricanes had devastating effects on members of the Coast Guard family in the Gulf region. Active duty Coast Guard men and women, together with thousands of Coast Guard Reservists, Auxiliarists and civilian employees—some responding from other parts of the country—put forth a prodigious effort, rescuing and evacuating over 33,000 hurricane victims in a ten day period. While, unfortunately, many of the responders were themselves victims, they placed their commitment to saving others before their personal concerns.

With over 28% of the Coast Guard workforce in the region having either lost their homes or sustained substantial property damage and lost much if not all of their personal property, CGMA initiated actions to provide what turned out to be an unprecedented level of financial assistance, both in the number of assistance cases and in dollars. Even before Katrina struck, CGMA started providing financial assistance for evacuation and temporary living expenses. This disaster financial assistance, which started in August, continued through the end of the year, with CGMA handling approximately 850 hurricane related cases. At the same time, CGMA continued to efficiently and effectively carry out its normal activities.

I am pleased to report that, as it demonstrated last year, Coast Guard Mutual Assistance is better prepared than ever before to meet the challenges of the future.

Thomas H. Collins
Admiral, U.S. Coast Guard
Chairman
Coast Guard Mutual Assistance
Operating Overview

For more than 80 years, Coast Guard Mutual Assistance (CGMA) has been a source of essential financial aid to those in need in the Coast Guard family. Since its origin, CGMA has provided over $133 million in financial assistance to the men and women of the Coast Guard family. In the past five years, CGMA has provided interest-free loans totaling $30.7 million and personal and education grants totaling $2.6 million in over 39,600 cases.

The unprecedented 2005 hurricane season and its accompanying devastation directly impacted many members of the Coast Guard family in the Gulf Region, and their needs were by far the biggest challenge faced by CGMA in 2005. In response to these needs, Coast Guard Mutual Assistance initiated actions to provide what turned out to be a level of assistance unprecedented in CGMA history, both in the number of assistance cases and in dollars. The needs of those impacted continue into 2006.

Assistance

During 2005, CGMA provided over 7,600 interest-free loans and grants totaling in the excess of $7 million, which represented an increase of 20% in dollars and 3% in the number of cases compared to 2004. This total was comprised of $6.5 million in interest-free loans, $418,000 in education grants, and $112,000 in personal grants. CGMA assistance averaged $585,000 per month in 65 cases. Active duty personnel received 82% of the total assistance provided, and 87% of the assistance went to the more junior personnel in pay grades E-6/GS-7 and below. On average, 1 in 6 active duty members, 1 in 12 civilian employees, and 1 in 19 Reserve members received financial assistance.

<table>
<thead>
<tr>
<th>Number of Cases</th>
<th>Amount</th>
<th>Amount Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Active Duty</td>
<td>6,336</td>
<td>$5,754,360</td>
</tr>
<tr>
<td>Retired</td>
<td>209</td>
<td>$249,878</td>
</tr>
<tr>
<td>Civilian</td>
<td>562</td>
<td>$471,081</td>
</tr>
<tr>
<td>Reserve</td>
<td>420</td>
<td>$289,782</td>
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<tr>
<td>Auxiliary</td>
<td>64</td>
<td>$209,693</td>
</tr>
<tr>
<td>Widow &amp; Others</td>
<td>8</td>
<td>$14,750</td>
</tr>
<tr>
<td>DOD</td>
<td>26</td>
<td>$37,503</td>
</tr>
<tr>
<td><strong>Totals:</strong></td>
<td>7,625</td>
<td><strong>$7,027,047</strong></td>
</tr>
</tbody>
</table>
The interest-free loans included 858 loans totaling over $1.8 million in disaster relief for the members of the Coast Guard family who suffered the ravages of Hurricanes Katrina, Rita or Wilma. Subsequently, over 540 of these loans totaling $1.34 million were converted to grants early in 2006 and over 40 new grants were provided totaling $136,000. Loan repayments on the remaining hurricane related loans were deferred until spring 2006. Additionally, in early 2006, CGMA made 244 additional grants totaling $975,000, made possible by funding from the Coast Guard Foundation.

Basic living expenses were the main category for assistance in 2005, representing 29% of the total assistance dollars provided. This was a substantial increase from the 12% in 2004 and is attributed to the hurricane related assistance. Housing accounted for the next largest category of assistance at 20%, which represents a drop from 36% of the total assistance dollars in 2004, as well as a drop of $339,000 in actual dollars. Repair of privately owned vehicles to facilitate transportation continues to be among the top three categories of assistance, with 18% of the assistance dollars and 21% of the loan cases. In 2005, the highly utilized Supplemental Education Grant (SEG) program provided $418,000 in SEG grants to 3,247 individuals, representing an increase of $25,000 (6%) in grants from the 2004 level while the number of applicants remained almost constant.
In addition to financial assistance with loans or grants, Coast Guard Mutual Assistance also helps its clients by reimbursing or paying fees on their behalf for assistance from other sources. In 2005, CGMA provided personal financial management counseling and training, layettes for newborn infants to junior enlisted expectant parents and those completing budgeting for babies classes, and education loan origination fee reimbursements, all at a cost of $54,800.

Contributions

Contributions to Coast Guard Mutual Assistance totaled over $3.6 million—the most ever. This record level resulted from the contributions to the Katrina Account and the annual fundraising campaign. In response to the outpouring of compassion for members of the Coast Guard family affected by Hurricanes Katrina, Rita and Wilma, CGMA established the Katrina Account to accept contributions to be used exclusively as grants to assist Team Coast Guard members impacted by the hurricanes. Generous contributions were received from all segments within the Coast Guard, as well as individuals and organizations external to the Coast Guard. The record level of contributions was primarily comprised of $1.4 million from the annual campaign (a 6% increase from 2004) and $2.3 million in contributions to the Katrina Account, which included a very generous contribution of $750,000 from the Coast Guard Foundation. The Foundation contributed an additional $225,000 in early 2006.
During the past five years, CGMA has provided an average of $6.65 million annually in interest-free loans and grants. During the same period, annual charitable contributions to CGMA have averaged $2.12 million. As the following chart clearly shows, financial assistance exceeded contributions several times over.

![Chart showing financial assistance and contributions over years]

**General**

In the early stages of a disaster, such as a hurricane, it is impossible to adequately assess each individual’s financial need. In these situations CGMA’s initial objective is to rapidly provide emergency assistance for evacuation and cash needs to meet basic living expenses, such as food, shelter and clothing, using abbreviated paperwork and approval procedures. It is CGMA policy during such extraordinary times to meet the client’s immediate financial needs with an interest-free loan that has a delayed repayment start date. At a later date, when more specific information is available, an objective decision can be made as to whether the financial assistance previously provided should be a grant, loan or combination of the two. This process has evolved over time, based on experience, and has proven to be the most effective method for providing rapid assistance to our clients, while at the same time fulfilling fiduciary responsibilities.
Source and Use of Funds

Coast Guard Mutual Assistance received $9.1 million in funds during the year and used $8.2 million. The largest single source of funds was loan repayments. CGMA normally has between 4,000 and 5,000 interest-free assistance loans outstanding at any point in time. Outstanding loans totaled $5.6 million at the end of 2005. Of this amount, $1.8 million were hurricane related loans, the majority of which were converted to grants in early 2006. Historically, loan repayments constitute the largest source of funds, and loans made constitute the largest use of funds.

Source of Funds

<table>
<thead>
<tr>
<th>Source</th>
<th>Amount</th>
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<tbody>
<tr>
<td>Loan Repayments</td>
<td>$5,129,708</td>
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<tr>
<td>Contributions</td>
<td>$3,628,171</td>
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<td>Investments</td>
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<td><strong>Total</strong></td>
<td><strong>$9,092,239</strong></td>
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Use of Funds

<table>
<thead>
<tr>
<th>Use</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Loans</td>
<td>$6,540,935</td>
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<tr>
<td>Administrative</td>
<td>$796,764</td>
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<tr>
<td>Grants</td>
<td>$486,112</td>
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<td>Uncollectable Loans</td>
<td>$188,751</td>
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<tr>
<td>Other Program</td>
<td>$128,672</td>
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<td>Fundraising</td>
<td>$83,147</td>
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<td><strong>Total</strong></td>
<td><strong>$8,224,381</strong></td>
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Net Worth

Coast Guard Mutual Assistance ended the year in a sound financial position with a net worth of $17.5 million—its highest ever. This included almost $2 million in contributions to the Katrina Account which were earmarked and used in early 2006 for grants to members of Team Coast Guard impacted by the Hurricane devastation.

The CGMA staff and Finance Committee closely monitor and regularly meet with the investment manager to coordinate investment portfolio performance. CGMA’s overall investment objective is to maximize return, consistent with minimizing risk to preserve capital.
## Assistance Provided By Region

<table>
<thead>
<tr>
<th>CGMA Region</th>
<th>Loans</th>
<th>Grants</th>
<th>Total</th>
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<tbody>
<tr>
<td>Academy</td>
<td>66</td>
<td>59</td>
<td>125</td>
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<tr>
<td>ATC Mobile</td>
<td>257</td>
<td>154</td>
<td>411</td>
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<tr>
<td>CGMA-HQ</td>
<td>67</td>
<td>4</td>
<td>71</td>
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<tr>
<td>District Fourteen</td>
<td>113</td>
<td>115</td>
<td>228</td>
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<td>HSC</td>
<td>194</td>
<td>179</td>
<td>373</td>
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<tr>
<td>ISC Alameda</td>
<td>314</td>
<td>208</td>
<td>522</td>
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<td>ISC Boston</td>
<td>304</td>
<td>268</td>
<td>572</td>
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<tr>
<td>ISC Cleveland</td>
<td>202</td>
<td>261</td>
<td>463</td>
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<tr>
<td>ISC Ketchikan</td>
<td>66</td>
<td>68</td>
<td>134</td>
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<tr>
<td>ISC Kodiak</td>
<td>85</td>
<td>84</td>
<td>169</td>
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<tr>
<td>ISC Miami</td>
<td>400</td>
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<tr>
<td>ISC New Orleans</td>
<td>645</td>
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<tr>
<td>ISC Portsmouth</td>
<td>366</td>
<td>378</td>
<td>744</td>
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<tr>
<td>ISC San Pedro</td>
<td>185</td>
<td>99</td>
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<tr>
<td>ISC Seattle</td>
<td>225</td>
<td>228</td>
<td>453</td>
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<td>ISC St Louis</td>
<td>270</td>
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<tr>
<td>MLC Atlantic</td>
<td>17</td>
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<td>90</td>
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<tr>
<td>MLC Pacific</td>
<td>29</td>
<td>35</td>
<td>64</td>
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<tr>
<td>Sector San Juan</td>
<td>53</td>
<td>35</td>
<td>88</td>
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<tr>
<td>TRACEN Cape May</td>
<td>107</td>
<td>74</td>
<td>181</td>
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<tr>
<td>TRACEN Petaluma</td>
<td>149</td>
<td>75</td>
<td>224</td>
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<tr>
<td>TRACEN Yorktown</td>
<td>97</td>
<td>100</td>
<td>197</td>
</tr>
<tr>
<td>Yard</td>
<td>77</td>
<td>58</td>
<td>135</td>
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**Totals:**

<table>
<thead>
<tr>
<th></th>
<th>4,288</th>
<th>3,339</th>
<th>7,627</th>
<th>$7,027,047</th>
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<tbody>
<tr>
<td>Loans</td>
<td>$6,540,935</td>
<td>$486,112</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grants</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Note: Grants are a combination of Personal Grants and Supplemental Education Grants (SEG).
## Statements of Financial Position

For years ended December 31, 2005 and 2004

<table>
<thead>
<tr>
<th></th>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>$1,333,404</td>
<td>$1,320,391</td>
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<tr>
<td>Pledges receivable</td>
<td>$500,000</td>
<td>$457,000</td>
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<tr>
<td>Investments</td>
<td>$10,090,246</td>
<td>$8,414,797</td>
</tr>
<tr>
<td>Loans Receivable – Net</td>
<td>$5,386,784</td>
<td>$4,194,843</td>
</tr>
<tr>
<td>Grants Receivable</td>
<td></td>
<td>$75,000</td>
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<tr>
<td>Property and equipment – Net</td>
<td>$253,261</td>
<td>$336,630</td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td>$17,563,695</td>
<td>$14,798,661</td>
</tr>
<tr>
<td><strong>Liabilities and Net Assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Liabilities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts payable</td>
<td></td>
<td>$18,413</td>
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<tr>
<td>Accrued salaries and leave</td>
<td>$26,295</td>
<td>$21,859</td>
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<td><strong>Total Liabilities</strong></td>
<td>$26,295</td>
<td>$40,272</td>
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<tr>
<td><strong>Net Assets</strong></td>
<td></td>
<td></td>
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<tr>
<td>Unrestricted</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Board Designated – Hurricane Relief</td>
<td>$800,000</td>
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<tr>
<td>Undesignated</td>
<td>$14,152,629</td>
<td>$14,169,754</td>
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<tr>
<td>Temporarily restricted</td>
<td>$2,584,771</td>
<td>$588,635</td>
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<tr>
<td><strong>Total Net Assets</strong></td>
<td>$17,537,400</td>
<td>$14,758,389</td>
</tr>
<tr>
<td><strong>Total Liabilities and Net Assets</strong></td>
<td>$17,563,695</td>
<td>$14,798,661</td>
</tr>
</tbody>
</table>

## Statements of Financial Activities

<table>
<thead>
<tr>
<th></th>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues, Gains, and other Support</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contributions</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Annual campaign collections</td>
<td>$1,487,992</td>
<td>$1,357,277</td>
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<tr>
<td>Other Donations and Misc.</td>
<td>$2,140,174</td>
<td>$735,812</td>
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<tr>
<td>Grants Repaid/Collection Agency Payments</td>
<td>$36,477</td>
<td>$15,187</td>
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<tr>
<td>Investments</td>
<td></td>
<td></td>
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<tr>
<td>Interest and dividends</td>
<td>$288,704</td>
<td>$198,228</td>
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<tr>
<td>Realized and unrealized gains (losses)</td>
<td>$472,323</td>
<td>$714,432</td>
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<tr>
<td>Investment Management Fees</td>
<td>($67,788)</td>
<td>($56,727)</td>
</tr>
<tr>
<td>Donated facilities</td>
<td>$104,574</td>
<td>$99,786</td>
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<tr>
<td><strong>Total Revenues, Gains, and Other Support</strong></td>
<td>$4,462,456</td>
<td>$3,063,995</td>
</tr>
<tr>
<td><strong>Expenses</strong></td>
<td></td>
<td></td>
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<td>Program Expenses</td>
<td>$1,415,950</td>
<td>$1,366,775</td>
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<td>Supporting Services</td>
<td></td>
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<td>General and Admin Expenses</td>
<td>$141,177</td>
<td>$138,126</td>
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<tr>
<td>Fundraising expense</td>
<td>$126,318</td>
<td>$107,628</td>
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<tr>
<td><strong>Total Expenses</strong></td>
<td>$1,683,445</td>
<td>$1,612,529</td>
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<tr>
<td><strong>Change in Net Assets</strong></td>
<td>$2,779,011</td>
<td>$1,451,466</td>
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<tr>
<td><strong>Net Assets at Beginning of Year</strong></td>
<td>$14,758,389</td>
<td>$13,306,923</td>
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<tr>
<td><strong>Net Assets at End of Year</strong></td>
<td>$17,537,400</td>
<td>$14,758,389</td>
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</tbody>
</table>

Independent Audit: Coast Guard Mutual Assistance Financial Statements for the years ended December 31, 2005 and 2004, were audited by independent auditors from the firm Murray, Jonson, White & Associates, LTD, Certified Public Accountants, of Falls Church, Virginia. Copies of the report have been provided to all members of the Coast Guard Mutual Assistance Board of Control. Copies of the audit report are available by contacting the Director of Finance, Coast Guard Mutual Assistance, 4200 Wilson Blvd, Suite 610, Arlington, Virginia 22203-1804.
Board of Control
December 31, 2005

Officers
Chairman
Admiral Thomas H. Collins, USCG
Rear Admiral Kenneth T. Venuto, USCG
Commander James R. Montgomery, USCG
Commander Sean R. Murtagh, USCG
Mr. Thomas E. Omri

Vice President

President

Treasurer

Secretary

Members
Commissioned Officer
Commander James R. Montgomery, USCG
Commissioned Officer
Commander Sean R. Murtagh, USCG
Commissioned Officer
Lieutenant Commander Nicole S. Nancarrow, USCG
Chief Warrant Officer
Chief Warrant Officer John C. Baker, USCG
MCPOCG
Master Chief Petty Officer CG Frank Welch, USCG
Chief Petty Officer
Master Chief Petty Officer Francis G. Tatu, USCG
Enlisted (E-6 or below)
Petty Officer First Class Paul C. Simpson, USCG
Enlisted (E-6 or below)
Petty Officer Second Class Alberto N. Peralta, USCG
Reserve
Lieutenant (Junior Grade) Cari Bower, USCG
Civilian
Mr. Jay Fowler
Retired
Captain Warren G. “Bud” Schneeweis, USCG (Ret.)
Auxiliary
Lieutenant Commander Charles E. Martin, USCG (Ret.)
Officer’s Spouse
Mrs. Bethany L. Klein
Enlisted Member’s Spouse
Mrs. Mari Welch
Medical/TRICARE Specialist
Ms. Janice L. Gray
Family Support Specialist
Ms. Marta E. Denchfield

Alternates
MCPOCG
Chief Petty Officer
Chief Petty Officer Crystal Sparks, USCG
Chief Petty Officer
Master Chief Petty Officer Mark H. Allen, USCG
Regional Directors
December 31, 2005

<table>
<thead>
<tr>
<th>Location</th>
<th>Officer Name</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>Academy</td>
<td>RADM James C. Van Sice</td>
<td>USCG</td>
</tr>
<tr>
<td>ATC Mobile</td>
<td>CAPT David R. Callahan</td>
<td>USCG</td>
</tr>
<tr>
<td>Fourteenth District</td>
<td>RADM Charles D. Wurster</td>
<td>USCG</td>
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<tr>
<td>Headquarters Support Command</td>
<td>CAPT Robert A. Farmer</td>
<td>USCG</td>
</tr>
<tr>
<td>ISC Boston</td>
<td>CAPT J. Scott Keene</td>
<td>USCG</td>
</tr>
<tr>
<td>ISC Cleveland</td>
<td>CAPT Wayne R. Buchanan</td>
<td>USCG</td>
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<tr>
<td>ISC Ketchikan</td>
<td>CAPT Karl H. Calvo</td>
<td>USCG</td>
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<tr>
<td>ISC Kodiak</td>
<td>CAPT Robert L. Lachowsky</td>
<td>USCG</td>
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<td>ISC Miami</td>
<td>CAPT Ekundayo G. Faux</td>
<td>USCG</td>
</tr>
<tr>
<td>ISC New Orleans</td>
<td>CAPT David J. Regan</td>
<td>USCG</td>
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<td>ISC Portsmouth</td>
<td>CAPT Thomas R. Cahill</td>
<td>USCG</td>
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<tr>
<td>ISC San Pedro</td>
<td>CAPT James K. Louttit</td>
<td>USCG</td>
</tr>
<tr>
<td>ISC Alameda</td>
<td>CAPT Robert V. Palombo</td>
<td>USCG</td>
</tr>
<tr>
<td>ISC Seattle</td>
<td>CAPT William J. Belmondo</td>
<td>USCG</td>
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<tr>
<td>ISC St. Louis</td>
<td>CAPT Brian J. Ford</td>
<td>USCG</td>
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<td>MLC Atlantic</td>
<td>RADM Clifford I. Pearson</td>
<td>USCG</td>
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<td>RADM Jody A. Breckenridge</td>
<td>USCG</td>
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<td>CAPT James E. Tunstall</td>
<td>USCG</td>
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<td>TRACEN Cape May</td>
<td>CAPT Curtis B. Odom</td>
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<tr>
<td>TRACEN Petaluma</td>
<td>CAPT Brian J. Marvin</td>
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</tr>
<tr>
<td>TRACEN Yorktown Yard</td>
<td>CAPT J. Scott Burhoe</td>
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4200 Wilson Blvd., Suite 610
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