



**REQUEST FOR PROPOSAL (RFP)**

**RFP NUMBER AND TITLE:** 1718-06, Audit Services

**PLACE OF OPENING:** BARLOW HALL – BUSINESS OFFICE  
CLACKAMAS COMMUNITY COLLEGE  
19600 MOLALLA AVENUE  
OREGON CITY, OR 97045

**DATE AND TIME OF OPENING:** February 6, 2018 at 2:00 pm

**PRE-PROPOSAL CONFERENCE:** None

**TO BE OPENED BY:** ELIZABETH COLE  
PURCHASING AGENT  
(503) 594-3086

**NO FAXED OR ELECTRONIC PROPOSALS WILL BE ACCEPTED**

PURCHASING DEPARTMENT  
19600 Molalla Avenue  
Oregon City, OR 97045-7998  
Phone: 503-594-3086  
Fax: 503-722-5879  
Email: [elizabethc@clackamas.edu](mailto:elizabethc@clackamas.edu)

REQUEST FOR PROPOSALS  
1718-06, Audit Services

SECTION 1. GENERAL INFORMATION

**1.1 Legal Advertisement**

Clackamas Community College  
REQUEST FOR PROPOSALS  
RFP 1718-06: Audit Services  
Proposals due **Tuesday February 6, 2018 at 2:00pm**

CLACKAMAS COMMUNITY COLLEGE invites proposals from qualified and experienced Licensed (CCB) contractors (herein after, "Responder", "Proposer", "company", "firm", "provider", or "contractor") to provide audit services for the College and Foundation.

Proposal documents and specifications will be available on [http://www.clackamas.edu/Request for Proposals.aspx](http://www.clackamas.edu/Request_for_Proposals.aspx) or at the office of the Purchasing Agent, Barlow Hall – Business Office, Clackamas Community College, 19600 Molalla Avenue, Oregon City, Oregon 97045, or by calling (503) 594-3086.

Sealed proposals will be accepted at the PURCHASING DEPARTMENT located in the Business Office, Barlow Hall, Room 208, 19600 Molalla Avenue, Oregon City, Oregon 97045 until **February 6, 2018 at 2:00 p.m.**

Proposals will be reviewed in closed session.

The College reserves the right to reject any proposal not in compliance with all prescribed public procurement requirements, and to reject for good cause any or all proposals upon finding that it is in the public interest to do so.

No proposal will be received or considered unless fully complete in the manner provided in the proposal documents and advertisement for proposals.

Elizabeth Cole  
Purchasing Department

**1.2 Description of the College**

Clackamas Community College is an accredited public two-year institution offering comprehensive programs in college transfer, professional technical training, continuing education and developmental learning skills. Formed in 1966, the College is a fiscally independent municipal corporation, governed by a seven member Board of Education elected by zones. The college employs approximately 380 full time staff, and enrolls about 7,000 full-time students annually.

### **1.3 Responsibilities of Proposers**

Clackamas Community College follows the Oregon public contracting code, ORS 279 and related regulations, as modified by the College's local contract review board. Certain purchases go through a prescribed bid/quote/proposal process. (For the purposes of this document, "bid", "quote" and "proposal" may be used interchangeably.) A Request for Proposals (RFP) allows the College to evaluate vendors' proposals using criteria in addition to or instead of price.

As a bidder, you are expected to submit bids that are accurate, complete, and contain all terms and conditions which you feel are necessary. If, after submitting your bid, you find changes are necessary, you may change or withdraw your bid any time up to the time of the bid opening. However, after the opening, the bid may not be changed or altered in any way. If accepted, your bid/quote/proposal is considered a binding contract that you, as the bidder, will be expected to honor. No bidder may withdraw his/her bid after the time set for the opening, or before award of the contract, unless said award is delayed for a period exceeding 60 days. If for any reason you do not perform, the College can be expected to take whatever action it feels appropriate, including but not limited to removal of your name from future bid lists.

Proposers shall provide three (3) copies of their proposal and all attachments. One must be clearly designated "original" on the exterior and contain all required signatures.

All proposals must be sealed in an opaque envelope and addressed as follows:

Clackamas Community College  
Attention: Elizabeth Cole, Purchasing  
Barlow Hall – Business Office  
19600 Molalla Avenue  
Oregon City, OR 97045

In addition, the name and address of the bidder, and the proposal number and title as it appears on the cover page of these specifications must appear on the outside of said envelope (i.e. RFP 1718-10 Audit Services)

All proposals must be received at the Purchasing Department of Clackamas Community College, Barlow Hall – Business Office, no later than the date and time of opening specified in this document. It is entirely the responsibility of the proposer to ensure that their proposal is received at the above location prior to the time of opening. Proposals which are received after the time of opening will not be considered and will be returned to the proposer, unopened.

Submit only one proposal for consideration. Multiple proposals will be deemed non-responsive.

*Facsimile transmissions or electronic submissions will not be accepted.*

### **1.4 Submittal Acceptance**

Submittals will be judged on the completeness and quality of content as described in this Request for Proposals. Only those submittals that contain complete information as required by these specifications will be considered for evaluation.

**1.5 Right of Award or Rejection**

Submission of a response shall indicate to the College that the proposer accepts all the terms and conditions contained in this RFP and associated documents. It is understood that all submittals shall become a part of the public file on this matter without obligation to College. The College may reject any submittal that does not comply with all the prescribed submission procedures and requirements in this Request for Proposal, and may, for good cause, reject any or all submittals, or any part of a submittal, upon a finding that it is in the public interest to do so.

**1.6 Inquiries**

Questions that arise during preparation of the RFP shall be submitted in writing (“writing” includes Fax and E-mail) to:

Elizabeth Cole, Purchasing  
Fax: 503-722-5879  
Email: [elizabethc@clackamas.edu](mailto:elizabethc@clackamas.edu).

All questions must be received by the Purchasing Agent no later than Friday, January 12, 2018 at 3:00 PM. All questions and answers thereto shall be provided to all Contractors via fax or email on Friday May 19, 2017 at 5:00PM.

**1.7 Response Format**

Each submittal shall list a responsible person and telephone number where that person can be reached if contact is necessary during the RFP review.

The proposal response forms which are a part of these specifications must be completed and returned. If you need additional space for your response, please attach pages, and number your responses to match the question numbers.

The signature sheet must be signed with ink as follows:

- 1.7.1 In the case of an individual bidder, by such individual.
- 1.7.2 In the case of a partnership, the name of the partnership must appear on the proposal sheet, and it shall be signed in the name of the partnership by at least one partner.
- 1.7.3 In the case of a corporation, the corporation name must appear on such proposal; and it shall be signed by the president or other officer who is authorized to submit bids for the corporation. There shall be set forth under the signature of such officer the name of the office they hold or the capacity in which they act for the corporation.

**1.8 Schedule of Events**

Advertisements for Proposals	January 10, 2018
Last Date for Questions	January 17, 2018
Date Questions to be answered	January 19, 2018
Proposals Due	February 13, 2018
Interviews (if needed)	TBD
Anticipated Award Date	March 14, 2018
Contract Effective Date	July 1, 2018

**1.9 Contract**

- 1.9.1 The term of the contract shall be three (3) years, commencing July 1, 2018, and may be renewed, at the option of the College, for up to two additional one-year periods.
- 1.9.2 The successful proposal and all terms and conditions contained in this Request for Proposals will be made part of the contract.
- 1.9.3 The management of this contract for the College will be the direct responsibility of the Dean of Business Services.
- 1.9.4 The contract may be cancelled by either party, upon written notice delivered by Certified Mail 90 days prior to the chosen cancellation date.
- 1.9.5 In the event that the contractor fails to carry out or comply with any of the terms and conditions of the contract, the College reserves the right to demand remedy of any failure or default within ten (10) days. In the event that the contractor fails to remedy the failure or default within the specified period, the College shall have the right to cancel and terminate the contract without additional notice.

#### **1.10 Interpretation of Specifications**

No officer or employee of Clackamas Community College has any authority to place any interpretation, either verbal or written, upon the foregoing or annexed specifications without written approval from the Purchasing Office.

#### **1.11 Prohibition of Alternations**

Proposals which are incomplete or conditioned, or which contain any erasures, alternations, addition of items not called for in the itemized proposal, or that contain irregularities of any kind, which are not in conformity with the law may be rejected.

#### **1.12 Acceptance of Conditions**

Each bidder, by the submission of a proposal, assents to each and every term and condition set forth anywhere in these specifications and agrees to be bound thereby.

#### **1.13 Resident Bidder**

All bids must contain a statement as to whether the bidder is a resident bidder as defined in ORS 279A.120. It is understood that, in the selection of equipment and supplies listed herein, preference will be given articles manufactured or produced within the State of Oregon, price and quality being equal, and time required for delivery being satisfactory to the College.

#### **1.14 Equal Employment Compliance Requirement**

By submitting this proposal, the bidder certifies conformance to the applicable Federal Acts, Executive Orders and Oregon Statutes concerning Affirmative Action toward equal employment opportunities. All information and reports required by the Federal or Oregon Governments having responsibilities for the enforcement of such laws, shall be supplied to the College upon request for purposes of investigation to ascertain compliance with such acts, regulations and orders.

#### **1.15 Audit of Books and Record**

The College, through its representatives, shall have access at all reasonable times to the books and records of the Contractor and subcontractors so far as they relate to the contract and the performance of the work.

#### **1.16 Departures from Terms of Contract**

No direction or approval given by the College or any representative of the College which deviates in any respect from the specifications or other contract documents shall be valid or recognized unless and until the same is reduced to writing and issued in the form of a written order over the signature of the Vice President of College Services.

#### **1.17 Non-Assignability**

Neither the Contract nor any interest of the Contractor therein can be transferred to any other person or persons without the written consent of the College, and any such attempted transfer shall be utterly void and may be treated by the College as a willful failure or refusal on the part of the Contractor to perform the Contract according to its terms and conditions.

#### **1.18 Subcontracting**

All subcontracting shall be subject to the approval of the College. The Contractor shall be wholly responsible for the performance of all subcontractors and for their acts and omissions, and those of persons either directly or indirectly employed by them, to the same extent as for the acts and omissions of persons directly employed by the Contractor, and the fact that subcontractors are subject to the approval of the College shall not affect the Contractor's responsibility in this regard. Nothing contained in the contract documents shall be construed to create any contract between the College and any subcontractor.

#### **1.19 Prohibited Interests**

No official of the College who is authorized in such capacity and on the behalf of the College to negotiate, make, accept, or approve, or to take part in negotiating, making, accepting, or approving any architectural, engineering, inspection, construction or material supply contract, or any subcontract in connection with the furnishing of items or service for the College, shall become directly or indirectly interested personally in this contract or any part thereof. No officer, employee, architect, attorney, engineer, or inspector of or for the College who is authorized in such capacity and on behalf of the College to exercise any legislative, executive, supervisory, or other similar functions in connection with the construction or in any part thereof, items, contract, subcontract, insurance contract, or any other contract pertaining thereto, shall become directly or indirectly interested personally in this contract or any part thereof.

#### **1.20 Reservations**

The Board of Education of Clackamas Community College herein expressly reserves the following rights:

- 1.20.1 To negotiate separately with any source whatsoever in any manner necessary to serve the best interest of the College. The College does not intend to award a contract solely on the basis of any response made to this request for proposals or in any way to pay for information solicited or

obtained. The information obtained will be used in determining what seems to best serve the interest of the College.

- 1.20.2 To reject any or all proposals as permitted by Oregon Statute, Oregon Community College Rules of Procurement or Administrative Rule.
- 1.20.3 To consider the competency and responsibility of bidders and of their proposed subcontractors in making the award.
- 1.20.4 In the event any bidder or bidders to whom the contract is awarded shall default in executing said formal contract or in furnishing a satisfactory Performance Bond within the time and in the manner herein specified, to re-award the contract to another bidder or bidders as provided by statute.
- 1.20.5 In the event only one proposal is received, the Purchasing Agent may, at their election, return the proposal unopened.
- 1.20.6 To make the award based on its best judgment as to which contractor will provide services which best meets the College's needs and expectations.
- 1.20.7 To make such changes or corrections in plans, specifications, or quantities as it may deem necessary prior to the proposal opening. Contractors will be notified of such changes in writing by addenda mailed to the address on file in the College's Purchasing Department.
- 1.20.8 To cancel the contract upon written notice at any time the College, in its sole judgment, determines that the contractor is not meeting the needs of the College.

### **1.21 Evaluation**

The College's proposal evaluation committee will review all proposals submitted and may make on-site visitations to Contractors' current locations and/or confer with selected clients of Contractor. The evaluation committee may also schedule interviews with one or more contractors, where Contractor may make a brief presentation and answer any questions the committee may have.

### **1.22 Incurred Costs**

Neither the College nor its Board of Directors are liable for any costs incurred by a contractor in the preparation of the RFP or attending an oral interview.

### **1.23 Protest Procedures**

#### **1.23.1 Solicitation Protest**

Prospective contractors may submit a written protest, or request for change, of particular solicitation provisions, specifications or contract terms and conditions to the college no later than seven calendar days prior to the close of the solicitation. Such protest or request for change shall include the reasons for the protest or request, and any proposed changes to the solicitation provisions, specification, or contract terms and conditions. No protest against selection of a contractor or award of a contractor contract, because of the content of solicitation provisions, specifications or contract terms and conditions shall be considered after the deadline established for submitting such protest.

#### **1.23.2 Selection Protest**

Every contractor who submits a bid in response to an RFP shall be informed of the proposer to whom the contractor has been awarded. A contractor, who has submitted a bid and claims to have been adversely affected or aggrieved by the selection of a competing contractor, shall have seven calendar days after receiving the notice of selection to submit a written protest of the selection to the College Purchasing Agent. To be adversely affected or aggrieved, a protester must claim that the protester was the highest ranked contractor eligible for selection, i.e., the protester must claim that all other contractors were ineligible for selection because their bids were non-responsive or the contractors non-responsible. The College shall not consider a selection protest submitted after seven calendar days from the notice of selection.

### 1.23.3 Protest Review

The Purchasing Agent shall have the authority to settle or resolve a written protest submitted in accordance with sections 1.23.1 and 1.23.2. The Purchasing Agent shall promptly issue a written decision.

### 1.23.4 Protest Submission

All protests submissions shall be clearly identified and submitted to:

Elizabeth Cole  
Purchasing  
Barlow Hall – Business Office  
Clackamas Community College  
19600 Molalla Avenue  
Oregon City OR 97045  
Phone 503-594-3086

## 1.24 Insurance Requirements

1.24.1 Contractor shall secure, at Contractor's expense and keep in effect during the term of any Contract, **Worker's Compensation Insurance** in compliance with OR 656.017, which requires subject employers to provide Oregon worker's compensation coverage for all their subject workers.

1.24.2 Contractor shall secure, at Contractor's expense and keep in effect during the term of any Contract, **Comprehensive General Liability Insurance** with a combined single limit, or the equivalent, of not less than  
\_\_\_\$200,000 \_\_\_\$500,000 \$1,000,000 \_\_\_\$2,000,000  
each occurrence for Bodily Injury and Property Damage. It shall include contractual liability coverage for the indemnity provided under this contract. It shall provide that the CCC, and their divisions, officers and employees are Additional Insured but only with respect to the Contractor's services to be provided under this Contract.

1.24.3 Contractor shall secure, at Contractor's expense and keep in effect during the term of any Contract, **Automobile Liability Insurance** with a combined single limit, or the equivalent, of not less than Oregon Financial Responsibility Law (OR 806.060),



\$200,000    \$500,000    \$1,000,000

each incident for Bodily Injury and Property Damage, including coverage for owned, hired or non-owned vehicles, as applicable.

1.24.4 **Notice of cancellation or change.** There shall be no cancellation, material change, reduction of limits or intent not to renew the insurance coverage(s) without 30 days written notice form the Contractor or its insurer(s) to CCC.

1.24.5 **Certificates of Insurance.** As evidence of the insurance coverage required by this Contract, the Contractor shall furnish acceptable insurance certificates to CCC prior to issuance of a Notice to Proceed. The certificate will specify all of the parties who are Additional Insured. Insuring Companies or entities are subject to CCC acceptance. If requested, complete copies of insurance policies, trust agreements, etc. shall be provided to CCC. The Contractor shall be financially responsible for all pertinent deductibles, self-insured retentions and/or self-insurance.

#### 1.25 **Other Government Agency Participation**

The bidder submitting this proposal agrees to extend identical prices and services under the same terms and conditions to all regional public agencies and members of the POCC (Participating Oregon Community Colleges). Quantities stated in this proposal reflect Clackamas Community College only. Each participating agency will execute its own contract with the lowest responsible/responsive bidder for its requirements.

Any proposer, by written notification included with their proposal may decline to extend the prices and terms of this proposal to any, and/or all public agencies. Checking the box under the signature line on the last page of this proposal constitutes written notification.

## **SECTION 2. SCOPE OF WORK**

### **The required services are:**

1. Annual audit of the Comprehensive Annual Financial Report (CAFR) of Clackamas Community College.
2. Management letter for Clackamas Community College.
3. Annual audit of the financial statements of the Clackamas Community College Foundation.
4. Form 990 federal return of organization exempt from income tax for the Clackamas Community College Foundation.
5. A principal of the auditing firm will be required to attend and present the audit report to the Foundation Board at their scheduled October meeting and to the College Board of Education at its scheduled meeting (usually either November or December).
6. The auditor shall be available to answer questions on fiscal matters that may arise during the course of the fiscal year.

### **Overview of the College and Foundation**

Clackamas Community College is a municipal corporation subject to Oregon budget law, GASB reporting standards, and OMB Circular A-133. The most recent two CAFRs and adopted budget are at <http://www.clackamas.edu/about-us/leadership/budget>.

The College receives the Government Finance Officers Association awards for both the CAFR and budget. For the fiscal year ended June 30, 2017, total expenditures and other uses for all funds were \$104 million; total expenses in the college-wide operating statement were \$77 million.

The Clackamas Community College Foundation provides grants to students, college staff and departments, and capital support for major College facilities such as new buildings. The Foundation is a 501(c)(3) nonprofit organization subject to FASB reporting standards. The appointed Board of Directors is independent from the elected College Board. The Foundation is a component unit of the College and also issues separately bound annual financial statements. All Foundation staff are College employees, and fiscal records are maintained in the College Business Office. For the fiscal year ended December 31, 2016, total expenses and change in net assets were \$3 million; net assets at year end were \$16 million.

The College and the Foundation retain the same independent CPA firm. There is no Board audit committee.

### **Detailed Information**

This is a routine Request for Proposals. College purchasing rules provide for a three-year contract with optional one-year extensions for an additional two years. Fiscal year 2017-18 was the 5<sup>th</sup> year with the current auditors.

There have been no disagreements between management and the current auditors. No adjustments were required to the 2016-17 statements prepared by College staff.

Key staff, their date of hire at Clackamas, and their roles are:

- Alissa Mahar, Vice President of College Services (2016) – responsible administrator.
- Jeff Shaffer, Dean of Business Services (2017) – supervises Business Office staff, coordinates the audit, reviews all College work papers, and prepares the College CAFR.
- Jill Johnston, Foundation Accountant (2006) – prepares the Foundation work papers and financial statements.

The College performs the following work:

1. Prepare working papers documenting all balance sheet account balances, selected operating statement accounts, and all information in the financial reports. For the College, this includes work papers documenting the conversion of fund-accounting information to the college-wide financial statements.
2. Prepare the College CAFR and the Foundation financial statements.
3. Print the College CAFR. The current auditors compile and print the stand-alone Foundation financial statements (30 copies). We have no preference as to who prints the Foundation statements; please be sure that your response indicates whether the fee includes or excludes that printing.

The current auditors have observed Bookstore inventory count on or around June 30, and performed interim work on financial aid transactions in July. Payroll transactions are available for interim work if needed during July and August, but we prefer that no other interim work be done on financial transactions so that College staff can complete the work papers and reports. Fieldwork has traditionally been done in the first two or three weeks of September, beginning the day after Labor Day. The College's basic financial statements, fund budget and actual schedules, and notes are ready on the first day of fieldwork; other sections (schedule of expenditures of federal awards, statistical, MD&A, etc.) are ready during the first week or two. The Foundation financial statements are typically ready on the first day of fieldwork.

For 2016-17, the audit fee for the College was \$42,100. For 2016, the fee for the audit services and preparation of Federal Form 990 for the Foundation was \$10,065.

### **SECTION 3. PROPOSAL SPECIFICATIONS**

Please provide the information specified below. Additional information is welcome but not required. The total length of the proposal, including attachments, should not exceed 12 double-sided pages.

#### **A. Firm Qualifications**

Provide an overview of your firm, including history, size, and services. Address your ability to meet agreed-upon completion dates. Describe your experience and expertise:

- auditing Oregon municipal entities, including community colleges
- with *Government Auditing Standards*, the Single Audit Act (OMB Circular A-133), and federal student financial aid (Title IV)
- auditing nonprofit organizations

#### **B. Personnel Performing the Audit**

Provide information about the qualifications of your firm's personnel. Identify the specific individuals likely to be involved in the College/Foundation audits and provide information about the relevant experience of those individuals. Specify which individuals will be involved in fieldwork and to what extent.

Describe your firm's policy regarding the degree of participation of senior audit personnel assigned to the engagement and their contact with college personnel.

Describe your firm's policy regarding rotation of personnel to be assigned to engagements from year to year.

#### **C. Fees**

Provide the estimated fee for the 2017-18 audit and management letter for the College.

Provide an estimated fee for the 2018 audit and tax return for the Foundation.

Provide the estimated or guaranteed percentage fee increases for the subsequent two years.

College staff occasionally have questions during the year. Describe whether these are included as part of the audit services or separately billed.

##### Fee for additional work preparing CAFR

The College wants to assess alternative report preparation. Please provide, as an amount distinct from and in addition to the estimated fee for the 2017-18 audit and management letter for the College, a fee for compiling the CAFR. This would include the following.

Prepare College statement of cash flows; compile statement of net position and statement of revenue, expenses, and changes in net position.

Compile CAFR. This includes edits from College staff, formatting, layout, and page numbering. Provide pdf file of complete report.

Print CAFR (45 copies).

**D. References**

Provide a reference list of audit clients the College may contact. Include at least one former client for whom you are not engaged to do the upcoming audit.

**E. Attachments**

Please attach the following. (The attachments are not counted in the 12-page limit on the length of your proposal.)

- Your most recent peer review report.
- The completed signature sheet which is at the end of this Request for Proposals document.

**SECTION 4. EVALUATION CRITERIA**

The evaluation committee includes:

- Jeff Shaffer, Dean of Business Services
- Paul Moredock, Foundation Executive Director
- TBD, College Board of Education member
- Jill Johnston, Foundation Accountant

The committee will evaluate the proposals, select and interview finalists, and make a recommendation to the College Board of Education. The College Board of Education selects the audit firm for both the College and the Foundation.

The evaluation and selection criteria are:

	<u>Weight</u>
Firm qualifications	20%
Personnel performing the audit	30%
Fees	30%
References	20%

**SIGNATURE SHEET**

The undersigned hereby proposes to furnish, within the time specified, the several items and/or services hereinbefore listed, to be delivered in accordance with the foregoing specifications hereto attached.

**SIGNATURE FOR INDIVIDUAL** (signed by individual)

Address \_\_\_\_\_ X \_\_\_\_\_

City/State \_\_\_\_\_  
(Typed or Printed Name)

Zip \_\_\_\_\_ Tel \_\_\_\_\_ FAX \_\_\_\_\_

**SIGNATURE FOR PARTNERSHIP** (signature of one partner required)

Name of Partners: (please print) \_\_\_\_\_ Name of Partnership: \_\_\_\_\_

\_\_\_\_\_  
Address \_\_\_\_\_

\_\_\_\_\_  
City/State/Zip \_\_\_\_\_

\_\_\_\_\_  
Tel \_\_\_\_\_ FAX \_\_\_\_\_

X \_\_\_\_\_

**SIGNATURE FOR CORPORATION** (as indicated)

Address \_\_\_\_\_  
(Corporate Name)

City/State/Zip \_\_\_\_\_

Tel \_\_\_\_\_ FAX \_\_\_\_\_ X \_\_\_\_\_  
(Signature of Officer or Agent)

\_\_\_\_\_  
(Typed or Printed NAME and TITLE of Officer or Agent)

**Are you a resident as defined in ORS 279A.120?** \_\_\_\_\_ Yes \_\_\_\_\_ No  
*“Resident bidder” means a bidder that has paid unemployment taxes or income taxes in this state during the 12 calendar months immediately preceding submission of the bid, has a business address in this state and has stated in the bid whether the bidder is a “resident bidder” pursuant to this subsection.*

Will your company participate in Intergovernmental Cooperative Purchasing?  
\_\_\_\_\_ Yes \_\_\_\_\_ No

RECEIPT ACKNOWLEDGED OF ADDENDA: #1 \_\_\_\_\_ #2 \_\_\_\_\_ #3 \_\_\_\_\_