JUSTIFICATION STATEMENT (Form 8610)

December 27, 2007

Due to the "Major Changes" shown in the "Supplementary Documents", the revision of Form 8610, Instructions, and Schedule A caused the following changes:

Form 8610 – Addition of 1 line item and a deletion of 3 code references: **RESULTS:** Program change decrease **-19 hours**

Schedule A (Form 8610) – Addition of 3 line items: RESULTS: Program change increase +949 hours

****Overall increase of burden hours to 6,529 hours