Contract ID:	EDFSA0900004	Reference IDV:	GS23F0227N
Modification Number:	54	Transaction Number:	0
Award/IDV Type:	DO Delivery Order	Action Obligation (\$):	\$0.00
Date Signed:	Dec 19, 2013	Solicitation Date:	_
Contracting Agency ID:	9100	Contracting Agency:	EDUCATION, DEPARTMENT OF
Contracting Office Name:	FEDERAL STUDENT AID PROCUREMENT ACTIVITY	PSC Type:	S
PSC:	R705	PSC Description:	SUPPORT- MANAGEMENT: DEBT COLLECTION
NAICS:	541211	NAICS Description:	OFFICES OF CERTIFIED PUBLIC ACCOUNTANTS
Entity City:	BURBANK	Entity State:	CA
Entity ZIP Code:	915021920	Additional Reporting Code:	_
Additional Reporting Description:	-	Unique Entity ID:	KMABFPUWJWA4
Ultimate Parent Unique Entity ID:	KMABFPUWJWA4	Ultimate Parent Legal Business Name:	COLLECTION TECHNOLOGY INCORPORATED
Legal Business Name:	COLLECTION TECHNOLOGY INC	CAGE Code:	3F3X6
Contract ID:	EDFSA0900004	Reference IDV:	GS23F0227N
Modification Number:	61	Transaction Number:	0
Award/IDV Type:	DO Delivery Order	Action Obligation (\$):	\$8,721,000.00
Date Signed:	Jul 31, 2014	Solicitation Date:	-
Contracting Agency ID:	9100	Contracting Agency:	EDUCATION, DEPARTMENT OF
Contracting Office Name:	FEDERAL STUDENT AID PROCUREMENT ACTIVITY	PSC Type:	S
PSC:	R705	PSC Description:	SUPPORT- MANAGEMENT: DEBT COLLECTION
NAICS:	541211	NAICS Description:	OFFICES OF CERTIFIED PUBLIC ACCOUNTANTS
Entity City:	BURBANK	Entity State:	CA
Entity ZIP Code:	915021920	Additional Reporting Code:	-
Additional Reporting Description:	-	Unique Entity ID:	KMABFPUWJWA4
Ultimate Parent Unique Entity ID:	KMABFPUWJWA4	Ultimate Parent Legal Business Name:	COLLECTION TECHNOLOGY INCORPORATED
Legal Business Name:	COLLECTION TECHNOLOGY INC	CAGE Code:	3F3X6
Contract ID:	EDFSA0900004	Reference IDV:	GS23F0227N
Modification Number:	62	Transaction Number:	0
Award/IDV Type:	DO Delivery Order	Action Obligation (\$):	\$4,484,000.00
Date Signed:	Sep 9, 2014	Solicitation Date:	-
Contracting Agency ID:	9100	Contracting Agency:	EDUCATION, DEPARTMENT OF
Contracting Office Name:	FEDERAL STUDENT AID PROCUREMENT ACTIVITY	PSC Type:	S
PSC:	R705	PSC Description:	SUPPORT- MANAGEMENT: DEBT COLLECTION
NAICS:	541211	NAICS Description:	OFFICES OF CERTIFIED PUBLIC ACCOUNTANTS
Entity City:	BURBANK	Entity State:	CA
Entity ZIP Code:	915021920	Additional Reporting Code:	-
Additional Reporting Description:	-	Unique Entity ID:	KMABFPUWJWA4
Ultimate Parent Unique Entity ID:	KMABFPUWJWA4	Ultimate Parent Legal Business Name:	COLLECTION TECHNOLOGY INCORPORATED

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Contract ID:	EDFSA0900004	Reference IDV:	GS23F0227N
Modification Number:	72	Transaction Number:	0
Award/IDV Type:	DO Delivery Order	Action Obligation (\$):	\$15,100,000.00
Date Signed:	Apr 14, 2015	Solicitation Date:	-
Contracting Agency ID:	9100	Contracting Agency:	EDUCATION, DEPARTMENT OF
Contracting Office Name:	FEDERAL STUDENT AID PROCUREMENT ACTIVITY	PSC Type:	S
PSC:	R705	PSC Description:	SUPPORT- MANAGEMENT: DEBT COLLECTION
NAICS:	541211	NAICS Description:	OFFICES OF CERTIFIED PUBLIC ACCOUNTANTS
Entity City:	BURBANK	Entity State:	CA
Entity ZIP Code:	915021920	Additional Reporting Code:	_
Additional Reporting Description:	-	Unique Entity ID:	KMABFPUWJWA4
Ultimate Parent Unique Entity ID:	KMABFPUWJWA4	Ultimate Parent Legal Business Name:	COLLECTION TECHNOLOGY INCORPORATED
Legal Business Name:	COLLECTION TECHNOLOGY INC	CAGE Code:	3F3X6
Contract ID:	EDFSA0900004	Reference IDV:	GS23F0227N
Modification Number:	53	Transaction Number:	0
Award/IDV Type:	DO Delivery Order	Action Obligation (\$):	\$16,570,000.00
Date Signed:	Nov 25, 2013	Solicitation Date:	-
Contracting Agency ID:	9100	Contracting Agency:	EDUCATION, DEPARTMENT OF
Contracting Office Name:	FEDERAL STUDENT AID PROCUREMENT ACTIVITY	PSC Type:	S
PSC:	R705	PSC Description:	SUPPORT- MANAGEMENT: DEBT COLLECTION
NAICS:	541211	NAICS Description:	OFFICES OF CERTIFIED PUBLIC ACCOUNTANTS
Entity City:	BURBANK	Entity State:	CA
Entity ZIP Code:	915021920	Additional Reporting Code:	_
Additional Reporting Description:	-	Unique Entity ID:	KMABFPUWJWA4
Ultimate Parent Unique Entity ID:	KMABFPUWJWA4	Ultimate Parent Legal Business Name:	COLLECTION TECHNOLOGY INCORPORATED
Legal Business Name:	COLLECTION TECHNOLOGY INC	CAGE Code:	3F3X6
Contract ID:	EDFSA0900004	Reference IDV:	GS23F0227N
Modification Number:	66	Transaction Number:	0
Award/IDV Type:	DO Delivery Order	Action Obligation (\$):	\$16,700,000.00
Date Signed:	Nov 25, 2014	Solicitation Date:	-
Contracting Agency ID:	9100	Contracting Agency:	EDUCATION, DEPARTMENT OF
Contracting Office Name:	FEDERAL STUDENT AID PROCUREMENT ACTIVITY	PSC Type:	S
PSC:	R705	PSC Description:	SUPPORT- MANAGEMENT: DEBT COLLECTION
NAICS:	541211	NAICS Description:	OFFICES OF CERTIFIED PUBLIC ACCOUNTANTS
Entity City:	BURBANK	Entity State:	CA
Entity ZIP Code:	915021920	Additional Reporting Code:	-
Additional Reporting Description:	-	Unique Entity ID:	KMABFPUWJWA4
Ultimate Parent Unique Entity ID:	KMABFPUWJWA4	Ultimate Parent Legal Business Name:	COLLECTION TECHNOLOGY INCORPORATED
Legal Business Name:	COLLECTION TECHNOLOGY INC	CAGE Code:	3F3X6

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Contract ID:	EDFSA0900004	Reference IDV:	GS23F0227N
Modification Number:	34	Transaction Number:	0
Award/IDV Type:	DO Delivery Order	Action Obligation (\$):	\$254,982.06
Date Signed:	Oct 30, 2012	Solicitation Date:	-
Contracting Agency ID:	9100	Contracting Agency:	EDUCATION, DEPARTMENT OF
Contracting Office Name:	FEDERAL STUDENT AID PROCUREMENT ACTIVITY	PSC Type:	S
PSC:	R705	PSC Description:	SUPPORT- MANAGEMENT: DEBT COLLECTION
NAICS:	541211	NAICS Description:	OFFICES OF CERTIFIED PUBLIC ACCOUNTANTS
Entity City:	BURBANK	Entity State:	CA
Entity ZIP Code:	915021920	Additional Reporting Code:	_
Additional Reporting Description:	-	Unique Entity ID:	KMABFPUWJWA4
Ultimate Parent Unique Entity ID:	KMABFPUWJWA4	Ultimate Parent Legal Business Name:	COLLECTION TECHNOLOGY INCORPORATED
Legal Business Name:	COLLECTION TECHNOLOGY INC	CAGE Code:	3F3X6
Contract ID:	EDFSA0900004	Reference IDV:	GS23F0227N
Modification Number:	70	Transaction Number:	0
Award/IDV Type:	DO Delivery Order	Action Obligation (\$):	\$509,350.00
Date Signed:	Mar 26, 2015	Solicitation Date:	-
Contracting Agency ID:	9100	Contracting Agency:	EDUCATION, DEPARTMENT OF
Contracting Office Name:	FEDERAL STUDENT AID PROCUREMENT ACTIVITY	PSC Type:	s
PSC:	R705	PSC Description:	SUPPORT- MANAGEMENT: DEBT COLLECTION
NAICS:	541211	NAICS Description:	OFFICES OF CERTIFIED PUBLIC ACCOUNTANTS
Entity City:	BURBANK	Entity State:	CA
Entity ZIP Code:	915021920	Additional Reporting Code:	_
Additional Reporting Description:	-	Unique Entity ID:	KMABFPUWJWA4
Ultimate Parent Unique Entity ID:	KMABFPUWJWA4	Ultimate Parent Legal Business Name:	COLLECTION TECHNOLOGY INCORPORATED
Legal Business Name:	COLLECTION TECHNOLOGY INC	CAGE Code:	3F3X6
Contract ID:	EDFSA0900004	Reference IDV:	GS23F0227N
Modification Number:	55	Transaction Number:	0
Award/IDV Type:	DO Delivery Order	Action Obligation (\$):	\$0.00
Date Signed:	Feb 6, 2014	Solicitation Date:	-
Contracting Agency ID:	9100	Contracting Agency:	EDUCATION, DEPARTMENT OF
Contracting Office Name:	FEDERAL STUDENT AID PROCUREMENT ACTIVITY	PSC Type:	S
PSC:	R705	PSC Description:	SUPPORT- MANAGEMENT: DEBT COLLECTION
NAICS:	541211	NAICS Description:	OFFICES OF CERTIFIED PUBLIC ACCOUNTANTS
Entity City:	BURBANK	Entity State:	CA
Entity ZIP Code:	915021920	Additional Reporting Code:	-
Additional Reporting Description:	-	Unique Entity ID:	KMABFPUWJWA4
Ultimate Parent Unique Entity ID:	KMABFPUWJWA4	Ultimate Parent Legal Business Name:	COLLECTION TECHNOLOGY INCORPORATED
Legal Business Name:	COLLECTION TECHNOLOGY INC	CAGE Code:	3F3X6

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Contract ID:	EDFSA0900004	Reference IDV:	GS23F0227N
Modification Number:	57	Transaction Number:	0
Award/IDV Type:	DO Delivery Order	Action Obligation (\$):	\$0.00
Date Signed:	Apr 4, 2014	Solicitation Date:	-
Contracting Agency ID:	9100	Contracting Agency:	EDUCATION, DEPARTMENT OF
Contracting Office Name:	FEDERAL STUDENT AID PROCUREMENT ACTIVITY	PSC Type:	S
PSC:	R705	PSC Description:	SUPPORT- MANAGEMENT: DEBT COLLECTION
NAICS:	541211	NAICS Description:	OFFICES OF CERTIFIED PUBLIC ACCOUNTANTS
Entity City:	BURBANK	Entity State:	CA
Entity ZIP Code:	915021920	Additional Reporting Code:	_
Additional Reporting Description:	-	Unique Entity ID:	KMABFPUWJWA4
Ultimate Parent Unique Entity ID:	KMABFPUWJWA4	Ultimate Parent Legal Business Name:	COLLECTION TECHNOLOGY INCORPORATED
Legal Business Name:	COLLECTION TECHNOLOGY INC	CAGE Code:	3F3X6
Contract ID:	EDFSA0900004	Reference IDV:	GS23F0227N
Modification Number:	44	Transaction Number:	0
Award/IDV Type:	DO Delivery Order	Action Obligation (\$):	\$0.00
Date Signed:	Mar 28, 2013	Solicitation Date:	-
Contracting Agency ID:	9100	Contracting Agency:	EDUCATION, DEPARTMENT OF
Contracting Office Name:	FEDERAL STUDENT AID PROCUREMENT ACTIVITY	PSC Type:	S
PSC:	R705	PSC Description:	SUPPORT- MANAGEMENT: DEBT COLLECTION
NAICS:	541211	NAICS Description:	OFFICES OF CERTIFIED PUBLIC ACCOUNTANTS
Entity City:	BURBANK	Entity State:	CA
Entity ZIP Code:	915021920	Additional Reporting Code:	_
Additional Reporting Description:	-	Unique Entity ID:	KMABFPUWJWA4
Ultimate Parent Unique Entity ID:	KMABFPUWJWA4	Ultimate Parent Legal Business Name:	COLLECTION TECHNOLOGY INCORPORATED
Legal Business Name:	COLLECTION TECHNOLOGY INC	CAGE Code:	3F3X6
Contract ID:	EDFSA0900004	Reference IDV:	GS23F0227N
Modification Number:	63	Transaction Number:	0
Award/IDV Type:	DO Delivery Order	Action Obligation (\$):	\$0.00
Date Signed:	Oct 20, 2014	Solicitation Date:	-
Contracting Agency ID:	9100	Contracting Agency:	EDUCATION, DEPARTMENT OF
Contracting Office Name:	FEDERAL STUDENT AID PROCUREMENT ACTIVITY	PSC Type:	S
PSC:	R705	PSC Description:	SUPPORT- MANAGEMENT: DEBT COLLECTION
NAICS:	541211	NAICS Description:	OFFICES OF CERTIFIED PUBLIC ACCOUNTANTS
Entity City:	BURBANK	Entity State:	CA
Entity ZIP Code:	915021920	Additional Reporting Code:	-
Additional Reporting Description:	-	Unique Entity ID:	KMABFPUWJWA4
Ultimate Parent Unique Entity ID:	KMABFPUWJWA4	Ultimate Parent Legal Business Name:	COLLECTION TECHNOLOGY INCORPORATED
Legal Business Name:	COLLECTION TECHNOLOGY INC	CAGE Code:	3F3X6

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Contract ID:	EDFSA0900004	Reference IDV:	GS23F0227N
Modification Number:	65	Transaction Number:	0
Award/IDV Type:	DO Delivery Order	Action Obligation (\$):	\$114,605.04
Date Signed:	Oct 21, 2014	Solicitation Date:	_
Contracting Agency ID:	9100	Contracting Agency:	EDUCATION, DEPARTMENT OF
Contracting Office Name:	FEDERAL STUDENT AID PROCUREMENT ACTIVITY	PSC Type:	S
PSC:	R705	PSC Description:	SUPPORT- MANAGEMENT: DEBT COLLECTION
NAICS:	541211	NAICS Description:	OFFICES OF CERTIFIED PUBLIC ACCOUNTANTS
Entity City:	BURBANK	Entity State:	CA
Entity ZIP Code:	915021920	Additional Reporting Code:	_
Additional Reporting Description:	-	Unique Entity ID:	KMABFPUWJWA4
Ultimate Parent Unique Entity ID:	KMABFPUWJWA4	Ultimate Parent Legal Business Name:	COLLECTION TECHNOLOGY INCORPORATED
Legal Business Name:	COLLECTION TECHNOLOGY INC	CAGE Code:	3F3X6
Contract ID:	EDFSA0900004	Reference IDV:	GS23F0227N
Modification Number:	56	Transaction Number:	0
Award/IDV Type:	DO Delivery Order	Action Obligation (\$):	\$0.00
Date Signed:	Mar 3, 2014	Solicitation Date:	-
Contracting Agency ID:	9100	Contracting Agency:	EDUCATION, DEPARTMENT OF
Contracting Office Name:	FEDERAL STUDENT AID PROCUREMENT ACTIVITY	PSC Type:	S
PSC:	R705	PSC Description:	SUPPORT- MANAGEMENT: DEBT COLLECTION
NAICS:	541211	NAICS Description:	OFFICES OF CERTIFIED PUBLIC ACCOUNTANTS
Entity City:	BURBANK	Entity State:	CA
Entity ZIP Code:	915021920	Additional Reporting Code:	_
Additional Reporting Description:	-	Unique Entity ID:	KMABFPUWJWA4
Ultimate Parent Unique Entity ID:	KMABFPUWJWA4	Ultimate Parent Legal Business Name:	COLLECTION TECHNOLOGY INCORPORATED
Legal Business Name:	COLLECTION TECHNOLOGY INC	CAGE Code:	3F3X6
Contract ID:	EDFSA0900004	Reference IDV:	GS23F0227N
Modification Number:	60	Transaction Number:	0
Award/IDV Type:	DO Delivery Order	Action Obligation (\$):	\$0.00
Date Signed:	Jul 14, 2014	Solicitation Date:	_
Contracting Agency ID:	9100	Contracting Agency:	EDUCATION, DEPARTMENT OF
Contracting Office Name:	FEDERAL STUDENT AID PROCUREMENT ACTIVITY	PSC Type:	s
PSC:			
	R705	PSC Description:	SUPPORT- MANAGEMENT: DEBT COLLECTION
NAICS:	R705 541211	PSC Description: NAICS Description:	
NAICS: Entity City:			OFFICES OF CERTIFIED
	541211	NAICS Description:	COLLECTION OFFICES OF CERTIFIED PUBLIC ACCOUNTANTS
Entity City:	541211 BURBANK	NAICS Description: Entity State:	COLLECTION OFFICES OF CERTIFIED PUBLIC ACCOUNTANTS
Entity City: Entity ZIP Code: Additional Reporting	541211 BURBANK 915021920	NAICS Description: Entity State: Additional Reporting Code:	COLLECTION OFFICES OF CERTIFIED PUBLIC ACCOUNTANTS CA

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Contract ID:	EDFSA0900004	Reference IDV:	GS23F0227N
Modification Number:	59	Transaction Number:	0
Award/IDV Type:	DO Delivery Order	Action Obligation (\$):	\$518,000.00
Date Signed:	May 27, 2014	Solicitation Date:	-
Contracting Agency ID:	9100	Contracting Agency:	EDUCATION, DEPARTMENT OF
Contracting Office Name:	FEDERAL STUDENT AID PROCUREMENT ACTIVITY	PSC Type:	S
PSC:	R705	PSC Description:	SUPPORT- MANAGEMENT: DEBT COLLECTION
NAICS:	541211	NAICS Description:	OFFICES OF CERTIFIED PUBLIC ACCOUNTANTS
Entity City:	BURBANK	Entity State:	CA
Entity ZIP Code:	915021920	Additional Reporting Code:	_
Additional Reporting Description:	-	Unique Entity ID:	KMABFPUWJWA4
Ultimate Parent Unique Entity ID:	KMABFPUWJWA4	Ultimate Parent Legal Business Name:	COLLECTION TECHNOLOGY INCORPORATED
Legal Business Name:	COLLECTION TECHNOLOGY INC	CAGE Code:	3F3X6
Contract ID:	EDFSA0900004	Reference IDV:	GS23F0227N
Modification Number:	69	Transaction Number:	0
Award/IDV Type:	DO Delivery Order	Action Obligation (\$):	\$0.00
Date Signed:	Feb 9, 2015	Solicitation Date:	-
Contracting Agency ID:	9100	Contracting Agency:	EDUCATION, DEPARTMENT OF
Contracting Office Name:	FEDERAL STUDENT AID PROCUREMENT ACTIVITY	PSC Type:	s
PSC:	R705	PSC Description:	SUPPORT- MANAGEMENT: DEBT COLLECTION
NAICS:	541211	NAICS Description:	OFFICES OF CERTIFIED PUBLIC ACCOUNTANTS
Entity City:	BURBANK	Entity State:	CA
Entity ZIP Code:	915021920	Additional Reporting Code:	_
Additional Reporting Description:	-	Unique Entity ID:	KMABFPUWJWA4
Ultimate Parent Unique Entity ID:	KMABFPUWJWA4	Ultimate Parent Legal Business Name:	COLLECTION TECHNOLOGY INCORPORATED
Legal Business Name:	COLLECTION TECHNOLOGY INC	CAGE Code:	3F3X6
Contract ID:	EDFSA0900004	Reference IDV:	GS23F0227N
Modification Number:	64	Transaction Number:	0
Award/IDV Type:	DO Delivery Order	Action Obligation (\$):	\$0.00
Date Signed:	Oct 22, 2014	Solicitation Date:	-
Contracting Agency ID:	9100	Contracting Agency:	EDUCATION, DEPARTMENT OF
Contracting Office Name:	FEDERAL STUDENT AID PROCUREMENT ACTIVITY	PSC Type:	S
PSC:	R705	PSC Description:	SUPPORT- MANAGEMENT: DEBT COLLECTION
NAICS:	541211	NAICS Description:	OFFICES OF CERTIFIED PUBLIC ACCOUNTANTS
Entity City:	BURBANK	Entity State:	CA
Entity ZIP Code:	915021920	Additional Reporting Code:	-
Additional Reporting Description:	-	Unique Entity ID:	KMABFPUWJWA4
Ultimate Parent Unique Entity ID:	KMABFPUWJWA4	Ultimate Parent Legal Business Name:	COLLECTION TECHNOLOGY INCORPORATED
Legal Business Name:	COLLECTION TECHNOLOGY INC	CAGE Code:	3F3X6

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Contract ID:	EDFSA0900004	Reference IDV:	GS23F0227N
Modification Number:	50	Transaction Number:	0
Award/IDV Type:	DO Delivery Order	Action Obligation (\$):	\$0.00
Date Signed:	Sep 10, 2013	Solicitation Date:	-
Contracting Agency ID:	9100	Contracting Agency:	EDUCATION, DEPARTMENT OF
Contracting Office Name:	FEDERAL STUDENT AID PROCUREMENT ACTIVITY	PSC Type:	S
PSC:	R705	PSC Description:	SUPPORT- MANAGEMENT: DEBT COLLECTION
NAICS:	541211	NAICS Description:	OFFICES OF CERTIFIED PUBLIC ACCOUNTANTS
Entity City:	BURBANK	Entity State:	CA
Entity ZIP Code:	915021920	Additional Reporting Code:	-
Additional Reporting Description:	-	Unique Entity ID:	KMABFPUWJWA4
Ultimate Parent Unique Entity ID:	KMABFPUWJWA4	Ultimate Parent Legal Business Name:	COLLECTION TECHNOLOGY INCORPORATED
Legal Business Name:	COLLECTION TECHNOLOGY INC	CAGE Code:	3F3X6
Contract ID:	EDFSA0900004	Reference IDV:	GS23F0227N
Modification Number:	47	Transaction Number:	0
Award/IDV Type:	DO Delivery Order	Action Obligation (\$):	\$0.00
Date Signed:	Jun 21, 2013	Solicitation Date:	-
Date Signed: Contracting Agency ID:	Jun 21, 2013 9100	Solicitation Date: Contracting Agency:	EDUCATION, DEPARTMENT OF
			EDUCATION, DEPARTMENT OF
Contracting Agency ID:	9100 FEDERAL STUDENT AID	Contracting Agency:	·
Contracting Agency ID: Contracting Office Name:	9100 FEDERAL STUDENT AID PROCUREMENT ACTIVITY	Contracting Agency: PSC Type:	SUPPORT- MANAGEMENT: DEBT
Contracting Agency ID: Contracting Office Name: PSC:	9100 FEDERAL STUDENT AID PROCUREMENT ACTIVITY R705	Contracting Agency: PSC Type: PSC Description:	S SUPPORT- MANAGEMENT: DEBT COLLECTION OFFICES OF CERTIFIED
Contracting Agency ID: Contracting Office Name: PSC: NAICS:	9100 FEDERAL STUDENT AID PROCUREMENT ACTIVITY R705 541211	Contracting Agency: PSC Type: PSC Description: NAICS Description:	S SUPPORT- MANAGEMENT: DEBT COLLECTION OFFICES OF CERTIFIED PUBLIC ACCOUNTANTS
Contracting Agency ID: Contracting Office Name: PSC: NAICS: Entity City:	9100 FEDERAL STUDENT AID PROCUREMENT ACTIVITY R705 541211 BURBANK	Contracting Agency: PSC Type: PSC Description: NAICS Description: Entity State:	S SUPPORT- MANAGEMENT: DEBT COLLECTION OFFICES OF CERTIFIED PUBLIC ACCOUNTANTS CA
Contracting Agency ID: Contracting Office Name: PSC: NAICS: Entity City: Entity ZIP Code: Additional Reporting	9100 FEDERAL STUDENT AID PROCUREMENT ACTIVITY R705 541211 BURBANK	Contracting Agency: PSC Type: PSC Description: NAICS Description: Entity State: Additional Reporting Code:	S SUPPORT- MANAGEMENT: DEBT COLLECTION OFFICES OF CERTIFIED PUBLIC ACCOUNTANTS CA -

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