GPO
AMENDMENT

September 3, 2026

AMENDMENT NO. 2 – RE: PROGRAM D951-M (R-1)
SPECIFICATIONS AMENDED

The established proposal due date of 1:00 p.m. prevailing Washington, DC time on September 14, 2026 remains unchanged.

QUESTION 1:

Question:

Section L.12 – Financial Capability

The solicitation requests filed 10-Ks or audited financial reports, including footnotes, for each of the last three fiscal years. As a privately held small business, we do not file 10-Ks, and historically our financial statements have been subject to a CPA review rather than a financial statement audit, which is the level of assurance our company has determined appropriate for its size and operations.

We have CPA-reviewed financial statements, including footnotes and the CPA's review report, for fiscal year 2024 and prior years. We did not obtain a CPA review for fiscal year 2025. We can provide our 2025 internally prepared financial statements, current 2026 financial statements, and other supporting financial information identified in Section L.12 and/or requested as part of a financial capability review.

For a privately held small business, will GPO accept CPA-reviewed financial statements with footnotes in lieu of audited financial statements for the applicable prior years, together with internally prepared or company-certified financial statements for fiscal year 2025? If not, please clarify what alternative financial documentation GPO will accept from privately held small businesses that do not obtain annual financial statement audits.

RESPONSE: If filed 10-Ks or audited financial reports, including footnotes, are not available, the offeror should provide their company's similar financial documents, as appropriate.

QUESTION 2:

Question: Section L.12(1) requests "Filed 10-K or audited financial reports, including footnotes, for each of the last three (3) fiscal years." Our annual financial statements are prepared by our independent CPA firm as compilations rather than audits, consistent with common practice for privately held firms of our size.

For a privately held Offeror without filed 10-Ks or audited financial statements, will the Government accept CPA-compiled financial statements (reissued with full footnote disclosures) for the last three fiscal years, supplemented by the remaining Section L.12 items – certified current-year interim statements, lender letters confirming no defaults and available credit, financial projections, and our most recent Dun & Bradstreet report – together with the financial documentation described in Section H.2 (profit and loss statement, balance sheet, statement of cash flows, current bank statements, and lines of credit), in satisfaction of Factor 5?

RESPONSE: See response to QUESTION 1.

All other requirements and specifications remain the same.

Digitally signed by
Jeffrey T. Horbinski
Date: 2026.09.03
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CONTRACTING OFFICER
Jeffrey T. Horbinski / Chief
Term Contracts and On-Site Contract Solutions written: bc