



DEPARTMENT OF THE NAVY
HEADQUARTERS UNITED STATES MARINE CORPS
3000 MARINE CORPS PENTAGON
WASHINGTON, DC 20350-3000

MCO 1610.11D
MMER
24 Sep 12

MARINE CORPS ORDER 1610.11D

From: Commandant of the Marine Corps
To: Distribution List

Subj: PERFORMANCE EVALUATION APPEALS

Ref: (a) SECNAVINST 5420.193
(b) MCO P1610.7F
(c) 10 U.S.C. 1552 (NOTAL)
(d) SECNAV M-5210.1

Encl: (1) DD Form 149 (Application for Correction of
Military Record)

1. Situation. To amplify reference (a) and publish procedures whereby officers and noncommissioned officers (sergeant and above) may submit fitness report appeals to the Board for Correction of Naval Records (BCNR) via the Performance Evaluation Review Board (PERB).
2. Cancellation. MCO 1610.11C.
3. Mission. Fitness reports submitted per reference (b), or appropriate precedent orders, may contain policy or procedural errors, comments, and/or marks that are inaccurate or unjust. The appeal system delineated in this Order protects the Marine Corps interests and ensures fairness to the Marine. At the same time, it avoids impugning the integrity or judgment of the reporting officials without sufficient cause. This Order sets forth policies, standards, and procedures for the appeals system.
4. Execution
 - a. Commander's Intent and Concept of Operations
 - (1) Commander's Intent

(a) The PERB was established as the initial action agency for fitness report appeals which are submitted to the BCNR. The PERB is under the staff cognizance of the Director,

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distribution is unlimited.

24 Sep 12

Manpower Management Division (CMC (MM)) with membership provided on an ad hoc basis from a list of designated field grade officers (lieutenant colonel or colonel) assigned to Headquarters Marine Corps. A minimum of three members must be present to constitute a quorum for voting on each case. When a quorum cannot be constituted from assigned officers due to the applicant's seniority, officers with the required seniority will be made available to the Board. The board's recommendations are based on a majority vote, and the Director, MM is the final approval authority. No members will be assigned to cases in which they were personally involved or junior in grade to the applicant.

(b) The Head of the Performance Evaluation Review Branch serves as the Chairperson of the PERB and may exercise full voting rights on any and all cases before the board. The Chairperson is responsible for the conduct of the board and must ensure the consistency and accuracy of its decisions.

(c) Board proceedings are administrative and non-adversarial. Although not bound by the rules of evidence for trials by court-martial or other court proceedings, the Board does keep within the reasonable bounds of pertinent evidence. The Board shall consider all relevant evidence. Evidence is relevant if it tends to prove or disprove any fact in issue. Neither applicants nor their agents are authorized to appear before the PERB; however, the Board may obtain more information from the applicant, the reporting officials, persons in the chain of command, or anyone thought to have firsthand knowledge of the case. This additional information may be obtained by personal contact, phone, message, letter, or any other appropriate means.

(d) The vote of the PERB members is by secret ballot. Therefore, neither the vote count nor the way in which a board member voted will be released to applicants or their counsel. Names of board members may be provided upon request, but no other specifics may be made available.

(2) Concept of Operations

(a) Policies and Standards

1. A fitness report accepted by the CMC (MMSB) for inclusion in the official record of a Marine is presumed to be administratively correct, procedurally complete, and valid

24 Sep 12

according to the performance evaluation policy defined in reference (b) or applicable precedent orders.

2. The Marine reported on (MRO) may appeal any report that they believe is not written in accordance with the performance evaluation policy, or that they believe is inaccurate or unjust. Prior to appealing to the PERB, redress for correction of inaccuracies or injustices should be sought from the reporting senior and/or the reviewing officers of record. See paragraph 8007 of reference (b) for guidance and information.

3. Only the MRO or his/her appointed counsel may submit appeals to the board. Appeals will not be accepted from any other third party, to include the reporting officials.

4. All appeals will be reviewed with the presumption that the contested report is valid as filed. The burden of proof to the contrary rests with the applicant. As provided for in other portions of this Order, the PERB will use its best professional judgment in determining what additional information, other than that provided by the applicant, needs to be obtained to ensure a fair, just, and complete consideration of the appeal.

5. The PERB is remedial in nature, and is a means for correcting an error or injustice in individual performance evaluations. Therefore, the board's decision should not render an evaluation to be less favorable than the original.

(b) Timeliness

1. Because fitness reports are used for personnel management decisions, it is important to the Marine Corps and the individual Marine that an erroneous report be corrected as soon as possible. As time passes, memories fade and documents and key personnel are less available. Consequently, preparation of a successful appeal becomes more difficult.

2. Normally, appeals will not be considered if more than 3 years have passed from the date of discovery of the error or injustice. In most cases, this means that appeals to reports that were submitted more than 3 years prior will not be accepted by the PERB for adjudication. However, in rare circumstances, a Marine may not be aware that a fitness report is incorrect or unjust at the time of receipt. In these

situations, the Marine must explain how and when during the 3 years prior to submitting the appeal, that the error or injustice was discovered. The likelihood of successfully appealing a report diminishes, as a rule, with the passage of time. Reference (c) requires that appeals to the BCNR be filed within 3 years of the discovery of the inaccuracy or injustice. While the PERB and/or the BCNR may, in the interest of justice, accept untimely applications when more than 3 years has elapsed, such exceptional circumstances are difficult to substantiate.

3. To ensure that the BCNR and PERB do not reject fitness report appeals on ground of untimeliness, applications for appeal should be received by the CMC as soon as possible after the date of discovery of the inaccuracy or injustice.

(c) Priorities

1. Typically, appeals are adjudicated in the order in which they are received. However, when possible, priority will be afforded to those requests that require the most urgent action (mandatory separation pending, consideration for promotion imminent, etc.).

2. Applicants should clearly indicate on the DD-149 any urgency associated with their appeal, and notify the CMC (MMER) of any changes in their status that would affect the priority.

3. It takes approximately 120 days from the date of its receipt at HQMC for an appeal to be heard by the PERB. However, at times of heavy volume it may take longer. Final resolution will take considerably longer if the appeal needs to be forwarded to the BCNR for further action.

(d) Preparation

1. The enclosure is the form DD-149 and must be used to submit appeals. It is required by the BCNR and therefore must be completed when submitting appeals to the PERB.

2. The requested action must be specified in Block 5 of the DD-149. For example: Remove Fitness Report (specify dates), or Change the comparative assessment mark in Section K, or Remove the following comment from Section I (specify comment), etc.

24 Sep 12

3. It is appropriate to include a narrative on separate paper to explain the details of a request. If separate paper used, write "see attached" in Block 6 of the DD-149.

(e) Submitting your appeal

1. Appeals can be submitted via US Mail, fax, or email. Please do not use multiple delivery methods.

a. Submit mailed applications to:
Commandant of the Marine Corps
Headquarters, U.S. Marine Corps
(Code: MMER)
2008 Elliot Road
Quantico, VA 22134-5030

b. Submit email applications to:
SMB_Manpower.MMER_PE@usmc.mil

c. Submit via fax at: (703) 784-9848

d. Very lengthy appeals (approx 15 pages or more) should be sent via US Mail to ensure receipt of an accurate appeal.

2. Do not send your appeal directly to the BCNR, even though the DD-149 instructs applicants to do so. BCNR will not accept the appeal, but will forward it to the PERB for initial action. BCNR will not accept fitness report appeals unless the PERB has adjudicated them first. Submitting appeals directly to the BCNR only serves to delay processing by several weeks.

3. Applicants will receive an email acknowledging receipt of their appeal within 5 days of its receipt. If an applicant has not received an email in that time frame, they should call MMER at 703-784-9204. Once receipt has been acknowledged, applicants are asked not to inquire about the status of their appeal, or processing could be delayed.

b. Responsibilities

(1) Processing and Resolution

(a) Appeals are screened to separate claims of administrative error from claims of substantive inaccuracy or

24 Sep 12

injustice. The CMC (MMSB) resolves claims of administrative error and should be sent directly to MMSB.

(b) Claims of administrative error pertain to section A information and statements of fact in sections I and K that are devoid of opinion and interpretive comment.

1. These include such claims as deviation from the correct occasions, errors in the reporting period, incorrect duty assignments (descriptive title), etc.

2. The CMC (MMSB) makes reasonable efforts to correct administrative errors in fitness reports. The corrections of these errors will not normally invalidate a report.

(c) Claims of substantive inaccuracy or injustice are resolved by the PERB and pertain to sections B through K of the fitness report. These are generally claims of inaccurate or unjust appraisals of performance or potential, or claims of bias or prejudice on the part of the reporting officials.

(d) Appeals denied or partially denied will be routinely forwarded to the BCNR for final resolution. An official Marine Corps position statement with regard to denied/partially denied appeals will be provided to the BCNR and to the applicant. The findings, conclusions, and recommendation of the PERB will be documented and maintained on permanent file.

(e) After final resolution of the appeal, the applicant's record is amended if appropriate. It is the responsibility of the applicant to monitor their record to ensure that any changes directed by the PERB or BCNR have been made.

(f) Appeals which have been previously denied by the PERB and/or BCNR will be reconsidered only upon presentation of relevant and material evidence which was not considered previously by either the PERB or the BCNR. All such appeals are to be forwarded to the BCNR via the PERB. The applicant should make it clear that the case has been considered previously and should specify what new information has been submitted.

(2) Burden of Proof and Type of Evidence

(a) The burden of proof rests with the applicant. To justify deletion, amendment, or replacement of a report, the

24 Sep 12

applicant must produce evidence of probable material error, substantive inaccuracy, or injustice. This burden is met when the applicant presents an amount of relevant evidence tending to prove that the allegations contained in the application are more likely true than not. The PERB will not usually solicit documentation on behalf of the applicant. The responsibility for obtaining any and all supporting evidence rests solely with the applicant.

(b) For a claim of administrative error, appropriate evidence may include:

1. Substantive evidence that the reporting senior or reviewing officer during the period of the report being appealed is incorrect;
2. Assignment, travel, or temporary additional duty orders;
3. Extracts of unit diaries or services record books or officer qualification records;
4. Leave records;
5. Organizational manning documents;
6. Hospital admission and disposition sheets;
7. Statements of military personnel officers or other persons familiar with the situation;
8. Other documents bearing on the point(s) in question.

(c) For a claim of substantive inaccuracy or injustice, evidence may include any of the items listed below:

1. Statements from third parties. Third parties are persons other than the applicant who have firsthand knowledge of the applicant's performance during the reporting period. Such statements should specify the relationship and observation frequency which results in the third party's knowledge;
2. Documents from official sources;

3. Statements from Reporting Officials. These will be acceptable only if they relate to allegations of factual inaccuracies, erroneous perceptions, or claims of bias or prejudice;

4. Copies of investigations, request masts, and etc...

(d) All relevant evidence must be included with the original submission. Any claims or allegations made by the applicant must be supported by evidence. For example if an appeal references an investigation, or request mast, etc., a copy of those documents should be included. If an applicant is unable to obtain such evidence, an explanation should be included as to the efforts made to obtain the documents and why they were unsuccessful.

(e) Occasionally, organizations or individuals may be hesitant to release such information to an applicant. Should that situation arise, the PERB may request the documents be released to the board. This will only be done upon request, and when the applicant includes evidence of their own unsuccessful attempts to obtain the documents and provides all necessary contact information to obtain the documents.

(f) Statements should include specific details of events or circumstances leading to inaccuracies or injustice at the time the contested report was rendered.

(g) Statements attacking the motives, integrity, and competence of the reporting officials are subject to referral to those individuals for their comments.

(h) Incomplete appeals, as well as those lacking substantial evidence and support, will be returned to the applicant with no action taken.

(3) Guidelines for Appeals Based on Claims of Substantive Inaccuracy or Injustice

(a) A decision to appeal an evaluation should not be made lightly. Before deciding whether or not to appeal, prospective applicants must analyze their own case dispassionately. This is difficult; however, unless it is done, the chances of a successful appeal are further reduced. The prospective applicant should take note that pleas for relief citing past or subsequent performance or assumed future value to the Marines Corps, supported by statements from individuals who

observed the applicant's performance before or after the period in question, are neither relevant nor encouraged.

(b) Appeals supported by statements from the reporting officials who, in retrospect, attempt to refute specific deficiencies cited by them in the contested report(s) are not usually approved. Specific evidence of error in judgment, misinterpretation of facts and circumstances, and so on, must be provided. Statements that merely allude to changed perspectives following some unfavorable event (non-selection for promotion, regular appointment, professional schooling, etc.) that may be attributable to the report(s) are of little value.

(c) Appeals requesting changes to Reporting Senior marks in order to improve the report's Relative Value are usually not approved.

(d) A report is not considered to be unjust because the applicant is rated lower than on other reports. Each report represents the performance of the individual during a stated period. Appeals to void a report based on the premise that the applicant and the reporting officials were physically separated, requires evidence that the reporting officials had no basis (staff visits, reports, contact, conferences) or knowledge for rendering the evaluation. Many individuals are required to perform their duties and responsibilities without the benefit of direct, daily supervision.

(e) Once the decision has been made to appeal a report, the applicant should succinctly state what is being appealed and the basis for the appeal. The applicant should make statements similar to those that follow.

1. Whether the entire report is contested or only a specific portion.

2. The basis for the applicant's belief that the reporting senior or reviewing officer was not objective or had an erroneous perception of the applicant's performance. Note that a personality conflict between the applicant and a reporting official does not automatically constitute grounds for relief. It must be clearly shown that the conflict resulted in an inaccurate or unjust evaluation.

(f) The applicant must consider what evidence can be presented in support of an appeal. For example, the applicant should consider from whom statements will be requested. The

24 Sep 12

applicant should also consider whether the reporting officials should be requested to provide support for the appeal. In their statements, persons supporting the appeal should indicate frequency of observation and identify their relationship to the applicant at the time of the contested report(s). The statements should also address those aspects of the report that are being appealed.

(4) PERB Appeals Checklist for the Applicant

(a) The following is a guide to prepare and assemble a fitness report appeal:

1. Prepare the appeal utilizing the DD Form 149. Submit it and all enclosures to the BCNR via Headquarters, U.S. Marine Corps, Manpower and Reserve Affairs Department (MMER).

2. Clearly specify action requested in Block 5 of the DD-149. For example, removal of a specific report, removal of a sentence in section I or section K, attribute changes, etc.

3. Indicate if this includes a request for priority processing based on the applicant's circumstances (see paragraph 7 of this Order).

4. Include supporting documentary evidence as defined in paragraph 10 of this Order.

5. Ensure the evidence is pertinent to the argument and establishes to an impartial individual that the report is not per established performance evaluation policy, or is inaccurate or unjust.

6. Date and sign the appeal.

(b) It is imperative that current and correct contact information is provided on the DD-149. Appeals that are lacking phone #s or email addresses will not be considered. The board must be able to readily contact the applicant.

(c) After filing an appeal, the applicant should notify the CMC (MMER) of any change in mailing address or status that would affect the priority of the appeal.

5. Administration and Logistics. Records created as a result of this directive shall include records management requirements

SEP 24 2012

to ensure the proper maintenance and use of records, regardless of format or medium, to promote accessibility and authorized retention per the approved records schedule and reference (d).

6. Command and Signal

a. Command. This Order is applicable to the Marine Corps Total Force.

b. Signal. This Order is effective the date signed.



A. SALINAS
By direction

DISTRIBUTION: PCN 10202110200

**APPLICATION FOR CORRECTION OF MILITARY RECORD
UNDER THE PROVISIONS OF TITLE 10, U.S. CODE, SECTION 1552**
(Please read instructions on reverse side BEFORE completing this application.)

OMB No. 0704-0003
OMB approval expires
Oct 31, 2014

The public reporting burden for this collection of information is estimated to average 30 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing the burden, to the Department of Defense, Executive Services Directorate, Information Management Division, 4800 Mark Center Drive, Suite 02G09, Alexandria, VA 22304-3100 (0704-0003). Respondents should be aware that notwithstanding any other provision of law, no person shall be subject to any penalty for failing to comply with a collection of information if it does not display a currently valid OMB control number.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE ABOVE ORGANIZATION. RETURN COMPLETED FORM TO THE APPROPRIATE ADDRESS ON THE BACK OF THIS PAGE.

PRIVACY ACT STATEMENT

AUTHORITY: 10 U.S.C. 1552, and E.O. 9397, as amended (SSN).
PRINCIPAL PURPOSE(S): To initiate an application for correction of military record. The form is used by Board members for review of pertinent information in making a determination of relief through correction of a military record. Completed forms are covered by correction of military records SORNs maintained by each of the Services or the Defense Finance and Accounting Service.

ROUTINE USE(S): The DoD Blanket Routine Uses found at: http://privacy.defense.gov/blanket_uses.shtml apply to this collection.

DISCLOSURE: Voluntary; however, failure to provide requested information may result in a denial of your application. An applicant's SSN is used to retrieve these records and links to the member's official military personnel file and pay record.

1. APPLICANT DATA (The person whose record you are requesting to be corrected.)

a. BRANCH OF SERVICE (X one)	<input type="checkbox"/> ARMY	<input type="checkbox"/> NAVY	<input type="checkbox"/> AIR FORCE	<input type="checkbox"/> MARINE CORPS	<input type="checkbox"/> COAST GUARD
b. NAME (Print - Last, First, Middle Initial)	c. PRESENT OR LAST PAY GRADE		d. SERVICE NUMBER (If applicable)	e. SSN	

2. PRESENT STATUS WITH RESPECT TO THE ARMED SERVICES (Active Duty, Reserve, National Guard, Retired, Discharged, Deceased)	3. TYPE OF DISCHARGE (If by court-martial, state the type of court.)	4. DATE OF DISCHARGE OR RELEASE FROM ACTIVE DUTY (YYYYMMDD)
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5. I REQUEST THE FOLLOWING ERROR OR INJUSTICE IN THE RECORD BE CORRECTED: (Entry required)

6. I BELIEVE THE RECORD TO BE IN ERROR OR UNJUST FOR THE FOLLOWING REASONS: (Entry required)

7. ORGANIZATION AND APPROXIMATE DATE (YYYYMMDD) AT THE TIME THE ALLEGED ERROR OR INJUSTICE IN THE RECORD OCCURRED (Entry required)

8. DISCOVERY OF ALLEGED ERROR OR INJUSTICE

a. DATE OF DISCOVERY (YYYYMMDD)	b. IF MORE THAN THREE YEARS SINCE THE ALLEGED ERROR OR INJUSTICE WAS DISCOVERED, STATE WHY THE BOARD SHOULD FIND IT IN THE INTEREST OF JUSTICE TO CONSIDER THE APPLICATION.
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9. IN SUPPORT OF THIS APPLICATION, I SUBMIT AS EVIDENCE THE FOLLOWING ATTACHED DOCUMENTS: (If military documents or medical records are pertinent to your case, please send copies. If Veterans Affairs records are pertinent, give regional office location and claim number.)

10. I DESIRE TO APPEAR BEFORE THE BOARD IN WASHINGTON, D.C. (At no expense to the Government) (X one)	YES. THE BOARD WILL DETERMINE IF WARRANTED.	NO. CONSIDER MY APPLICATION BASED ON RECORDS AND EVIDENCE.
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11.a. COUNSEL (If any) NAME (Last, First, Middle Initial) and ADDRESS (Include ZIP Code)	b. TELEPHONE (Include Area Code)
	c. E-MAIL ADDRESS
	d. FAX NUMBER (Include Area Code)

12. APPLICANT MUST SIGN IN ITEM 15 BELOW. If the record in question is that of a deceased or incompetent person, LEGAL PROOF OF DEATH OR INCOMPETENCY MUST ACCOMPANY THE APPLICATION. If the application is signed by other than the applicant, indicate the name (print) and relationship by marking one box below.

<input type="checkbox"/> SPOUSE	<input type="checkbox"/> WIDOW	<input type="checkbox"/> WIDOWER	<input type="checkbox"/> NEXT OF KIN	<input type="checkbox"/> LEGAL REPRESENTATIVE	<input type="checkbox"/> OTHER (Specify)
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13.a. COMPLETE CURRENT ADDRESS (Include ZIP Code) OF APPLICANT OR PERSON IN ITEM 12 ABOVE (Forward notification of all changes of address.)	b. TELEPHONE (Include Area Code)
	c. E-MAIL ADDRESS
	d. FAX NUMBER (Include Area Code)

14. I MAKE THE FOREGOING STATEMENTS, AS PART OF MY CLAIM, WITH FULL KNOWLEDGE OF THE PENALTIES INVOLVED FOR WILLFULLY MAKING A FALSE STATEMENT OR CLAIM. (U.S. Code, Title 18, Sections 287 and 1001, provide that an individual shall be fined under this title or imprisoned not more than 5 years, or both.)

CASE NUMBER
(Do not write in this space.)

15. SIGNATURE (Applicant must sign here.)

16. DATE SIGNED
(YYYYMMDD)

INSTRUCTIONS

Under Title 10 United States Code Section 1552, Active Duty and Reserve Component Service members, Coast Guard, former Service members, their lawful or legal representatives, spouses of former Service members on issues of Survivor Benefit Program (SBP) benefits, and civilian employees with respect to military records other than those related to civilian employment, who feel that they have suffered an injustice as a result of error or injustice in military records may apply to their respective Boards for Correction of Military Records (BCMR) for a correction of their military records. These Boards are the highest level appellate review authority in the military. The information collected is needed to provide the Boards the basic data needed to process and act on the request.

1. All information should be typed or printed. Complete all applicable items. If the item is not applicable, enter "None."
2. If space is insufficient on the front of the form, use the "Remarks" box below for additional information or attach an additional sheet.
3. List all attachments and enclosures in item 9. Do not send original documents. Send clear, legible copies. Send copies of military documents and orders related to your request, if you have them available. Do not assume that they are all in your military record.
4. The applicant must exhaust all administrative remedies, such as corrective procedures and appeals provided in regulations, before applying to the Board of Corrections.
5. ITEM 5. State the specific correction of record desired. If possible, identify exactly what document or information in your record you believe to be erroneous or unjust and indicate what correction you want made to the document or information.
6. ITEM 6. In order to justify correction of a military record, it is necessary for you to show to the satisfaction of the Board by the evidence that you supply, or it must otherwise satisfactorily appear in the record, that the alleged entry or omission in the record was in error or unjust. Evidence, in addition to documents, may include affidavits or signed testimony of witnesses, executed under oath, and a brief of arguments supporting the application. All evidence not already included in your record must be submitted by you. The responsibility of securing evidence rests with you.
7. ITEM 8. U.S. Code, Title 10, Section 1552b, provides that no correction may be made unless a request is made within three years after the discovery of the error or injustice, but that the Board may excuse failure to file within three years after discovery if it finds it to be in the interest of justice.
8. ITEM 10. Personal appearance before the Board by you and your witnesses or representation by counsel is not required to ensure full and impartial consideration of your application. If the Board determines that a personal appearance is warranted and grants approval, appearance and representation are permitted before the Board at no expense to the government.
9. ITEM 11. Various veterans and service organizations furnish counsel without charge. These organizations prefer that arrangements for representation be made through local posts or chapters.
10. ITEM 12. The person whose record correction is being requested must sign the application. If that person is deceased or incompetent to sign, the application may be signed by a spouse, widow, widower, next of kin (son, daughter, mother, father, brother, or sister), or a legal representative that has been given power of attorney. Other persons may be authorized to sign for the applicant. Proof of death, incompetency, or power of attorney must accompany the application. Former spouses may apply in cases of Survivor Benefit Plan (SBP) issues.
11. For detailed information on application and Board procedures, see: Army Regulation 15-185 and www.arba.army.pentagon.mil; Navy - SECNAVINST 5420.193 and www.hq.navy.mil/bcncr/bcncr.htm; Air Force Instruction 36-2603, Air Force Pamphlet 36-2607, and www.afpc.randolph.af.mil/safmrbcr; Coast Guard - Code of Federal Regulations, Title 33, Part 52.

MAIL COMPLETED APPLICATIONS TO APPROPRIATE ADDRESS BELOW

<p>ARMY</p> <p>Army Review Boards Agency Army Board for Correction of Military Records 1901 South Bell Street, 2nd Floor Arlington, VA 22202-4508</p>	<p>NAVY AND MARINE CORPS</p> <p>Board for Correction of Naval Records 701 S. Courthouse Road, Suite 1001 Arlington, VA 22204-2490</p>
<p>AIR FORCE</p> <p>Board for Correction of Air Force Records SAF/MRBR 550-C Street West, Suite 40 Randolph AFB, TX 78150-4742</p>	<p>COAST GUARD</p> <p>Department of Homeland Security Office of the General Counsel Board for Correction of Military Records 245 Murray Lane, Stop 0485 Washington, DC 20528-0485</p>

17. REMARKS