

Vanishing Act: When a Fiscal Sponsor Disappears

by Rick Cohen

This case study in the broad ramifications of fiscal sponsor failure suggests that, when looking for a fiscal sponsor, it is not enough for nonprofits to review such fundamentals as their policies, board makeup, Form 990s, and audited financials.

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DR. JULIE RAY RUNS LA MICA Biological Station, a research and education facility that focuses on conserving the local environment, history, and culture of central Panama. Working on location, she is unable, as she put it, "to run the NGO" herself. So she chose the International Humanities Center (IHC) to be the project's fiscal sponsor, because of IHC's "experience working with projects located abroad who wanted to fundraise in the U.S."

From 2008 until May of 2011, IHC was quick in paying La MICA's expenses; Ray would request advances deposited into the project's account, and present expense receipts whenever she returned stateside. Then, communications and payments from IHC became a bit more sporadic and, at times, nonexistent. Advances and payments that were normally same-day transactions began to take two to three weeks or more. Ray was told that there was only one IHC staffer who could process money transfers, and that when he went on vacation, the process stopped.

Ray finally contacted IHC in December to inquire how she might be able to

help expedite the process. Should she submit her requests for funding more than a month in advance if it was taking IHC a month to process requests? Was IHC so short-staffed that managers of projects like La MICA Biological Station should be thinking about how to adjust their financial planning? Two e-mails from Ray to IHC leadership got no response. Then Ray learned of a letter that had been sent to some projects from IHC's executive director, Steve Sugarman, on December 15, announcing that IHC was insolvent—all but broke, in fact—and therefore unable to meet its obligations to a number of the projects on whose behalf it had collected donations.

Unfortunately, La MICA was not alone in looking for money that it thought IHC was holding on its behalf. IHC was a fiscal sponsor for over two hundred groups (its list of projects numbered as many as three hundred, by some reports), largely politically or culturally progressive activist organizations, all of which were blindsided by the news that it had gone out of business. Most disturbing of all was news that the funding that IHC held and managed for these groups had largely evaporated.

The groups included the Afghan

Women's Mission, the Alliance for Bases Clean Up, the Amazon Fund International, Champions Against Bullying, Courage to Resist, the Election Defense Alliance, the Fair Trade Festival, Global Voices for Justice, the National Network Opposing the Militarization of Youth, the Prisoners Revolutionary Literature Fund, and Public Lands Without Livestock. They all counted on IHC's nonprofit legal and accounting structure to receive and deposit charitable donations in restricted accounts on their behalf and to respond to requests for disbursements to pay their bills. In return, IHC received a 10 percent fee. It was a fairly straightforward arrangement, and, until December, most of the projects were satisfied with IHC's service and considered Sugarman a supporter, an ally, and even a friend. But then approximately \$1 million disappeared.

What Was the International Humanities Center?

An understanding of how fiscal sponsors work is essential to comprehending what happened with IHC and the groups whose money it held. Fiscal sponsors are established nonprofits that provide their

own tax-exempt status—and often a significant back-office accounting and fund management service—to smaller groups on a fee-based contractual basis. The fiscal sponsor receives grants and donations for the “projects” or “programs” that it sponsors, and then typically makes payments to the staff, vendors, and contractors on the projects.

Founded in 2003, IHC was a low-profile fiscal sponsor, with California mailing addresses over the years in Woodland Hills, Malibu, and, most recently, the Pacific Palisades. While not as well-known as the Tides Center, in San Francisco, or Third Sector New England, in Boston, IHC wasn’t small; over its lifetime it processed as much as \$5 million a year for its affiliated projects, as well as grants and expenses for hundreds of other projects. It grew from revenues of \$599,788 in 2003 to as high as \$5,253,670 in 2007, although revenues then declined to \$3,451,798 in calendar year 2009. That year, the largest disbursements were more than \$400,000, for Voter Action (a group focusing on election vote count accuracy), \$329,700, for the Palast Investigative Fund (which supports independent journalism examining electoral and economic issues), and \$150,000, for Soldier’s Heart (which supports programs for integrating veterans back into their communities).

In the closing months of 2011, communications between IHC and some of the projects became sporadic. By early January 2012, some of the projects were informed that their sponsor was out of business. The website was down, and phones either weren’t being answered or had been disconnected. Payments on behalf of the projects had stopped, and money was missing. Explanations of what had happened to the groups’ funds were confusing and inconsistent.

What Happened?

The story behind the IHC collapse is

murky. The relatively tiny groups that lost funds are now trying to piece together what happened and just how much of their money has been lost, and they have put public authorities or agencies (such as the California attorney general, the Internal Revenue Service, and even the Federal Bureau of Investigation) to the task of chasing down IHC’s executives, managers, accountants, and lawyers. An e-mail list formed to tabulate losses did so for only a portion of IHC projects—reportedly amounting to around \$1 million, according to interviews of project directors—but many of those groups still don’t know how much they lost, because they had no reliable way of knowing how much IHC had received on their behalf. The approximate \$1 million sum is spread across fewer than one hundred of the IHC groups, but for the small, community-based activist organizations that relied on IHC, losing hundreds—or even just tens—of thousands has the potential to devastate parts of their operations.

The news of IHC’s collapse struck most, if not all, of the IHC-affiliated projects as a complete shock. Staff or board members at the IHC projects we contacted were unanimously stunned, “blindsided,” and bewildered. What went wrong?

Peaceful Uprising, which focuses on nonviolent direct action on environmental issues, was among those contracted to IHC. In November, Peaceful Uprising started to notice that IHC was developing a pattern of delaying payments on bills and failing to respond to communications. According to the organization, it didn’t take long to figure out that IHC was “unable to give us access to the [moneys donated to Peaceful Uprising] or to return them—which has left us unable to pay our small staff, rent for our space, or any other expenses.” But groups didn’t report widespread awareness of major problems suggesting a

potential IHC collapse until December, when communications between IHC and the projects became strained, payments to vendors became slow or nonexistent, and Sugarman sent out the December 15 letter that stunned even those projects that hadn’t suffered any lagging financial transactions.

Sugarman’s letter, which for unexplained reasons did not go out to all the projects, acknowledged that IHC had “fallen behind on fulfilling payment requests in a timely manner . . . [a] situation [that] has grown increasingly critical in the last few months.” The letter explained that the center was “running a considerable deficit that has severely impacted all operations” and that “[the] letter perhaps should have been written long before this, but deep concern for the distress it would cause everyone prevented me from doing so.” Sugarman called on projects to help him “stop [the bleeding] so the patient can heal,” implying that timely payments would not be restored immediately because of a need to reduce the organization’s deficit. He “beg[ged the] patience and cooperation” of the projects, and asked them not to contact him “or other staff members with [. . .] anger.” Other than saying that he was forgoing his salary, Sugarman offered no specifics as to how the fiscal sponsor of the more than two hundred organizations would rectify its financial distress, closing his letter with a remarkable statement: “Beyond the anger and betrayal you will undoubtedly feel, thank you for working with us, and allowing us the space to rebuild this organization.”

One month later, the story changed: there was no rebuilding of IHC going on. On January 16, Sugarman sent another letter, again only to some of the projects, announcing that IHC would “soon be closing its doors.” The “work will continue,” Sugarman added, but IHC “can no longer be the vehicle that it has been

in that endeavor due to multiple circumstances and issues that were largely unanticipated and/or beyond our control.” As in the December letter, Sugarman offered an explanation of sorts for the surprise announcement of the center’s closing, which presumably had been in the works sometime earlier: “This letter would have gone out weeks ago were it not for the difficulty of seeking counsel through the holidays, and in reaching a consensus amongst the various attorneys consulted,” Sugarman wrote. “No radio silence was ever intended,” he continued, and “[r]ecently received donations will be returned or redirected to the appropriate destination.”

In response to, as Sugarman described it, the “misunderstandings, misstatements and conjecture about IHCenter floating around,” Sugarman affirmed that “all funds were used solely to benefit the projects and their support, and to maintain IHCenter and its tax-exempt status”—implicitly contradicting the idea that IHC had diverted any moneys that had come in for the projects to pay for other costs. If IHC had not diverted the money, however, it would have been able to return the funds collected for its projects—or transfer them to some other fiscal sponsor that would take on its assorted projects—and call everything even. But some of the projects say they are aware of funds that were held by IHC and were not paid out, according to an ever-increasing spreadsheet of project losses made available to the *Nonprofit Quarterly*. The groups’ spreadsheet counts over \$890,000 owed to forty-five of the projects, including a high of \$404,967 owed to the Afghan Women’s Mission, \$80,000 to Peaceful Uprising, \$40,000 to the Palast Investigative Fund, and \$31,151 to the Election Transparency Coalition. The groups are trying to contact others on the IHC project list.

“Donations continue to be solicited

outside the organization on behalf of all projects,” Sugarman’s letter added. “As funds become available they will be directed toward project balances, so that your work can continue under a new fiscal sponsor. There is no definite time frame as to when this will occur.” Sugarman promised to keep the projects “apprised.”

Deena Metzger of Mandlovu, one of the IHC-affiliated projects, wrote to her group’s supporters and constituents about the impact of the IHC situation on her organization—which lost everything—and on other projects. “Tatenda—which is the organization supporting the African *nganga*, Mandaza Kanenwa [. . .] has lost almost all the funds it raised this year to support Mandaza, his family and community [note: a spreadsheet of IHC groups’ losses put the Tatenda loss at \$60,000]. Topanga Peace Alliance lost all their assets, and the rent that was to be paid each month to the Topanga Community House was not paid since spring. Headwaters Productions lost its scholarship fund. Another organization lost all the funds designated for a solar village experiment station. These are the ones I know about.” As for Mandlovu, Metzger reported a loss of \$20,000.

None of the several IHC-affiliated project leaders contacted by *NPQ* had heard from Sugarman about his progress in making up the funds that they lost. IHC’s website appears to be down, as do links to descriptions of projects sponsored by IHC. Per GuideStar, the last posted 990 form for IHC is from 2009, which may or may not mean that the organization is having some difficulty presenting its financial picture in a timely and complete way. *NPQ* called two telephone numbers listed for Sugarman and IHC. One was disconnected, and the other was a “textPlus” number—to which we sent a message that got no response. *NPQ* sent an inquiry to Sugarman’s IHC e-mail address as well, to no avail.

Causes of IHC’s Demise

Clues as to what might have caused the organizational “bleeding” that Sugarman referred to in his December 15 letter are scattered throughout various documents and e-mails. According to IHC’s 990 form for 2009, the center had started off the year with \$598,387 in cash but ended the year with only \$103. At the beginning of the year, it held \$691,934 in savings and temporary cash investments, but by the end that number was down to \$456,119, a decline of more than one-third. Over \$830,000 in cash evaporated that year. In comparison, both numbers had barely budged in 2008, despite the nation’s fiscal collapse in the fourth quarter of that year. So was IHC’s demise caused by the economy, or was it something more?

Between 2008 and 2009, contributions and grants reported by IHC dropped from \$4,958,494 to \$3,451,798 (down 30.2 percent), its program service revenue fell from \$1,054,625 to \$537,446 (down 49.0 percent), and total overall revenues dropped from \$6,235,623 to \$3,960,031 (down 36.5 percent). It was the beginning of the recession, to be sure, but those are eye-popping financial declines, and we don’t know what the organization’s 990s might have shown for 2010. None of the projects contacted by *NPQ* indicated that their donors had disappeared in parallel magnitude. The 2008 and 2009 declines in IHC revenues suggest something more than the downward spiral of the recession. The organization cut its overall expenses between 2008 and 2009 by 36.2 percent, but were unfulfilled financial commitments to the organizations IHC sponsored beginning to pile up?

As of 2007, the organization had a positive total in its unrestricted net assets. At the beginning of 2008, that number had shifted hugely to negative \$300,000, suggesting that IHC probably owed its sponsored projects moneys that it had spent on itself. By the end of 2008, that

number had grown to negative \$614,000, though it dropped to a negative \$201,000 in 2009. In addition to discovering a batch of unknown liabilities, the auditors documented a growth in IHC's temporarily restricted assets, from \$973,000 to \$1.557 million in calendar year 2008, a number that stayed at \$1.553 million in 2009. IHC might have been able to draw unrestricted funds from its program service revenues, but the number plunged from \$1.055 million in 2008 to \$537,000 in 2009.

If IHC had professional auditors looking over its finances in earlier years, the nonprofit's 990 forms would have revealed operating deficits, because IHC would not have been able to dip into project accounts that would have been classified as restricted assets. It is incredible that an organization selling its function as a financial back-office operation wouldn't have been aware of these problems. Or, if they *were* aware, the organization would seemingly have had to be engaged in an all-but-intentional Ponzi scheme, knowingly using donations for projects' future expenses to pay their (and IHC's) past expenses. Of course, eventually all Ponzi schemes collapse of their own accord, as money coming in cannot cover past-due calls forever.

In a 2009 interview given to *OpEdNews* (ironically, an IHC-affiliated project that may have lost \$10,000 in this situation), Sugarman said, "Tough times call for tough decisions. The folks remaining full-time at IHCenter are highly qualified and dedicated. Those of us on sabbatical (myself, as Executive Director, and the Project Liaison) continue to work as much as possible unpaid. Yet the reality is that working without pay only lasts so long. So there is a juggling act between IHCenter responsibilities and finding other sources of income. I'm at that stage now. The irony is that last summer (2008), IHCenter was invited to submit a grant proposal that will provide three

years of capacity building and infrastructure development. We were approved for this funding, right at the exact moment the economy backslid. The grant has been delayed ever since. We still hold out hope and vision that it will arrive."

Did Sugarman and his colleagues begin to draw on the funding they had received for the sponsored projects while they waited for the economy to turn around and this unnamed grant to emerge? Were accounts that should have been kept separate for each of the sponsored groups commingled and used for IHC operating expenses, leaving the projects without access to funds that were legitimately theirs? What really happened to IHC and its capital? As suggested above, there seem to have been underlying problems existing independently of the economic downturn of 2008 and 2009. Sugarman's January letter referred to a three-year IRS audit of the center that, he contended, "had nothing to do with cash flow issues, but certainly exacerbated them in terms of resources spent for staff time and related accounting and legal expenses." The letter also referred to "some internal management issues that necessitated a change in key personnel in the midst of these multiple challenges that has resulted in this crisis." Sugarman described the management issues as interrelated with the other problems, including the IRS audit. Years of IRS auditors laying siege to an organization usually indicates something less than salutary about the organization's finances. Had the IRS caught on to something in IHC's fiscal operations?

On March 16, 2009, IHC's director of operations, Dave Sanders, sent an e-mail to IHC projects announcing Sugarman's sabbatical, which had started two weeks earlier. Sanders announced that he would assume executive director functions, and assured IHC projects that the staff was trained and prepared

to handle all incoming requests, but added that under his direction, the center would be "restructuring its administrative systems to increase efficiency and improve responsiveness to all Projects." A year later, Sugarman wrote to the projects with this instruction: "Dave Sanders is no longer employed by nor affiliated with IHCenter. Please do not contact him. If he makes contact with you please do not engage or respond, and please let me know immediately." The story behind that seems to be partly related to unconfirmed but widely circulated allegations that Sanders was either a party to—or victim of—a scam that caused the loss of hundreds of thousands of IHC-held dollars. A written statement from the director of Headwaters Productions (another project that used IHC as its fiscal sponsor) that was supplied to *NPQ* by multiple sources quotes Sugarman acknowledging a fraud that cost the organization a large sum—a fraud that Sugarman characterized as a "Nigerian investment scheme."

During this time, IHC was looking to expand. It moved into new offices in the Pacific Palisades, reportedly signing a long-term lease to overcome one aspect of what Sugarman described as IHC's "explosive growth from 2005–2008, without an adequate infrastructure." Rob Kall of *OpEdNews*, and others, have suggested that IHC's leadership thought the organization was heading toward major growth and needed a larger office and other accoutrements to attract investment capital from an angel investor to propel IHC to new heights.

Sugarman told *OpEdNews* that in 2008 a foundation "invited" IHC to apply for a three-year \$15 million grant that would have supported "capacity building and infrastructure development," but the grant was delayed—apparently permanently—with the advent of the recession. At that moment, at the height

of the recession, Sugarman was envisioning “sponsoring in excess of 1,000 projects by 2012” as a result of the foundation grant, the angel investor, or both. That magic bullet of a major organization-saving grant never happened.

Despite Sugarman’s official written contention that no funds were diverted or misused, the projects tell a different story—one that makes IHC look like the operational equivalent of a Ponzi scheme.

The particularly damaging part of the IHC story is that these projects, like many typical nonprofits, received the largest part of their donations at the end of the calendar year. As IHC slid into insolvency at the end of the year, it seems likely that it may have had access to the largest inflow of the charitable donations that the projects were supposed to have been receiving.

How Did This All Happen?

The center-sponsored projects chose fiscal sponsorships because they didn’t want to deal with the mechanics and accounting of setting up and running 501(c)(3) organizations. Remarkably, despite what appears to be a cascading litany of financial mismanagement at IHC, the project directors do not seem to harbor any personal animus toward Sugarman—despite Sugarman’s frequent references in his communications to concerns that the projects would be angry at the center’s having disbanded without giving back funds that were clearly theirs. Until the center’s rapid descent into insolvency, most project directors said that they had experienced little or no problems with IHC’s reporting, transparency, and bill paying.

The reality is that most of these projects trusted the center. They hired IHC and off-loaded their financial and managerial work to it, not only because they did not have the capacity for pursuing the technical functions of operating 501(c)(3)

charities but also because they did not have the capacity to do the due diligence and monitoring that would have been required in order to discover that IHC’s problems didn’t just occur in December 2010 but were probably evident in financial decisions and dysfunctions dating back to 2008, if not earlier.

There are questions about IHC and its leadership, but the larger story may be the lessons the IHC imbroglio can teach about the system of nonprofit fiscal sponsorship. How are activists who have little or no capacity or interest in financial management to vet and monitor fiscal sponsors in order to ensure that they are functioning responsibly? What standards do fiscal sponsors hold themselves to that potential projects can look at when seeking to assess reliability? Given the vulnerability of the small projects that rely on fiscal sponsors like IHC, who is monitoring the fiscal sponsorship industry to ensure that this vital service for activist organizations doesn’t morph into mismanagement or financial scams?

Sugarman and his operation may have thought they were on the path to a major business launch—a trajectory establishing IHC as a progressive fiscal sponsor competitor to the likes of the Tides Center. But, in actuality, the venture had been teetering for years, operating at less than optimal levels of staff and financial efficiency, and leaving the sponsored projects relying on a thin reed for the basic information they would need to determine their own financial health.

Losses beyond Dollars

Ironically, some of the IHC projects that first encountered Sugarman during his stint with the fiscal management operation Social and Environmental Entrepreneurs (SEE) are now hoping to re-affiliate with SEE as their fiscal sponsor, if they haven’t already. Will the projects use their IHC experience to hold their new

fiscal sponsor more accountable?

Several years ago, some of the better-known fiscal sponsors—Community Partners, Earth Island Institute, Third Sector New England, the Tides Center, and others—joined together to form the National Network of Fiscal Sponsors (NNFS). Its guidelines for fiscal sponsors laid out a framework of what to look for in a potential sponsor, and some tips on the best practices good fiscal sponsors use. Potential IHC projects might have raised their guard in the face of IHC’s failure to follow one key NNFS best practice: the retention of “an independent certified public accountancy firm to conduct and present to the board of directors an annual financial audit consistent with Generally Accepted Accounting Principles (GAAP) and available to the public.” Doing so is also a requirement of the California Nonprofit Integrity Act of 2004 for nonprofits with gross revenues of more than \$2 million, a threshold that IHC passed in 2006.

Even so, the tiny groups would not have had much ability to gauge IHC on the recommended best practices concerning systems for handling funds, project fund accounting, sufficiency of staffing, and sufficiency of systems. If they had had such abilities, some might not have needed or wanted a fiscal sponsor in the first place.

Greg Wragg of STREATS, an organization for the homeless, and one of the groups that used IHC, says he looks at fiscal sponsors as something like a “supermarket” of financial services for small projects like his. But he does wonder who sets the standards and what benchmarks, if any, exist for gauging performance against the best practices outlined by the NNFS.

Much of the fiscal sponsorship literature is written mostly for an audience of potential and actual fiscal sponsors, but the literature lacks a consumer-oriented

guidebook—a tool that projects might use to evaluate and compare potential fiscal sponsors, not just on cost issues but also on quality of service and integrity of operations.

For nonprofit executives with healthy salaries and their own accounting departments, all of these questions may seem moot, but to people like Dr. Julie Ray, the consequences are real. The money that La MICA Biological Station lost (the money that she knows of, anyway) would have funded two months of her work in Panama. Likewise, the Afghan Women's Mission's loss of \$400,000 in the IHC collapse will undoubtedly impact the organization's programs in healthcare and education; it means less money for the eight schools it funds in cities and refugee camps in Pakistan, and fewer healthcare resources at the Malalai Clinic in Khewa, along the Afghanistan-Pakistan border, for the approximately 30,000 Afghani refugees in that region.

The fiscal sponsors likely know—and the IHC travesty clearly underscores—just how vulnerable these sponsored projects really are. The stories of the IHC projects serve to remind us that much of the nonprofit sector is small, grassroots, underfunded, and in need of support and protection in order to fulfill important functions in communities around the world that often go unnoticed. The role of fiscal sponsors in helping these fledgling groups function is pivotal. If, like IHC, they blunder, the impact on communities around the world, where every charitable dollar really means something, can be devastating.

Recovery

How do La MICA and other IHC projects recover from this kind of devastating situation? Film 4 Change lost its entire budget for the Albuquerque Film Festival that it runs. Without cash, the founder of the festival, Rich Henrich, said that the event

would still continue but that it would be more of a “curated show”: “We will push forward in showcasing what we can,” Henrich told the *New Mexico Business Journal*, adding, “I anticipate the audience will be reduced and we won't be able to pull in big name celebrities” (who in the past have included Giancarlo Esposito, Dean Stockwell, and Dennis Hopper).

The impact on Peaceful Uprising has been a shift from four paid staff members to an all-volunteer operation from its Salt Lake City office. IHC groups like Peaceful Uprising have to try to explain to donors and vendors what happened to their funds. Henrich told the *Los Angeles Times* in May, “Word hit the street that we're not paying our bills. . . . It does a lot of damage to your reputation.” Peaceful Uprising's Dylan Rose Schneider felt that the media coverage of the IHC collapse helped mitigate the bad press, however: “There are always going to be donors who think that you had bad judgment, but seeing that we were not alone in this, that this was an insidious thing—that can help the situation,” he told the *Nonprofit Quarterly*. Peaceful Uprising's Henia Belalia added, “We've always responded to challenge with resolve. . . . We've reached out to our friends and allies locally and nationally for support, and the response has been overwhelmingly positive.”

As small, personal, mission-oriented groups, the IHC projects have in many cases shown a resilience and determination not only to continue their operations but also to get to the bottom of the scandal and work with public authorities to bring potential wrongdoers to justice. The Jane Ayers Media spring fundraising letter, sent to past contributors in April, was less a request for new or replacement donations than a call for donors to help track down lost moneys that could be reported to authorities: “If any of you have given to Jane Ayers Media over the past few years,

and it is fairly easy to locate that donation given through IHC, please let me know, and I will send it to the California Attorney General and District Attorneys who are now investigating IHC.”

The IHC projects have reached out to the California attorney general's office and, more recently, the Federal Bureau of Investigation. The *Los Angeles Times* has reported that the FBI has launched an investigation that the *Nonprofit Quarterly* confirmed independently. Will these groups get back the funds that IHC pilfered and lost? It is hard to imagine that there is much money left or that Sugarman and others will miraculously come up with replacement funds. The IHC projects talking to California's attorney general and the FBI may get some justice but not much money.

The ultimate problem, however, is what small groups like these do to find fiscal sponsors they can trust. When the IHC groups begin to search for a replacement sponsor, they will look at the sponsor's publicly available Form 990s, the composition of the sponsor's board of directors, its audited financials, its fiscal sponsorship policies, and references and recommendations. Would any of that or more have warned them off Sugarman and IHC? Or do small, sometimes not particularly sophisticated nonprofits looking for potential fiscal sponsors need more muscular self-policing within the nation's nonprofit fiscal sponsors, and more aggressive support from state attorneys general offices that are supposed to protect nonprofits and charitable donors from predators like IHC?

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