

EXHIBIT 10

Albany
Atlanta
Brussels
Denver
Los Angeles

McKenna Long & Aldridge^{LLP}

Attorneys at Law

1400 Wewatta Street • Suite 700 • Denver, CO 80202-5556
Tel: 303.634.4000 • Fax: 303.634.4400
www.mckennalong.com

New York
Philadelphia
San Diego
San Francisco
Washington, D.C.

THOMAS A. LEMMER
(303) 634-4350
tlemmer@mckennalong.com

TAYLOR M. MENLOVE
(303) 634-4339
tmenlove@mckennalong.com

January 7, 2009

CERTIFIED MAIL, RETURN RECEIPT REQUESTED

Defense Contract Audit Agency
Central Region
Attn: FOIA Service Center
6321 Campus Circle Drive East
Irving, TX 75063-2742

Defense Contract Audit Agency
Headquarters
Attn: CMR, FOIA Service Center
8725 John J. Kingman Road, Suite 2135
Fort Belvoir, VA 22060-6219

Defense Contract Audit Agency
Northeastern Region
Attn: FOIA Service Center
59 Composite Way
Lowell, MA 01851-5150

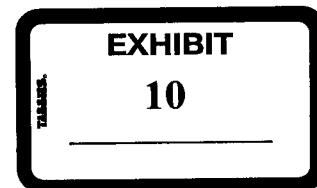
Defense Contract Audit Agency
Iraq Branch Office
APO, AE 09366

AMSAS
U.S. Army Sustainment Command
1 Rock Island Arsenal
Rock Island, Illinois 61299-6500

Re: Freedom of Information Act Request

Dear Sir/Madam:

Pursuant to the provisions of the Freedom of Information Act ("FOIA"), 5 U.S.C. § 552, *et seq.*, as amended, and the Department of Defense and Defense Contract Audit Agency ("DCAA") implementing regulations contained in 32 C.F.R. § 286, *et seq.*, and 32 C.F.R. § 290, *et seq.*, respectively, request is hereby made for copies of the documents identified in the numbered paragraphs below. This request is made to the above addressees simultaneously because the requester has no way of knowing, as between the several entities, which is the custodian of the requested documents. This request is made on behalf of Kellogg Brown & Root Services, Inc. ("KBR").



Case No. _____

January 7, 2009
Page 2

We request that the addressees conduct sufficient communications so as to ensure that: (a) the addressee having the most expeditious access to the documents provides them as soon as possible; (b) all requested documents, to the extent they exist, are provided; and (c) when documents are held by two or more addressees but where one addressee has drafts of such documents or where one addressee's copy of the subject document has annotations by hand or otherwise, all such documents are provided.

The term "document" as used herein shall mean all of the following, without limitation and by way of description: (a) all printed materials of every kind whatsoever; (b) all handwritten materials of every kind whatsoever; (c) all materials in electronic media regardless of the forms of such media; (d) all drafts of subject documents; (e) all documents referenced in subject documents including those noted as exhibits and attachments, as well as those referenced in the bodies of subject documents or in footnotes to subject documents; (f) all documents, otherwise identified, but containing marginal or other annotations handwritten or otherwise; (g) all documents in the form of transcripts of meetings and telephone conversations and memoranda of such meetings and telephone conversations whether printed or handwritten; (h) to the extent not covered by the definitions in (a) through (g), all materials generated by or received by any government employee, consultant or other person having any relationship to the government; (i) to the extent not covered by the definitions in (a)-(h), all materials generated by any person not in the employ of the government, including, but not limited to, lawyers, foreign government officials of every level, other interested parties and non-parties to any communications on any relevant subject.

The phrase "Any documents relating to" means "any and all documents discussing, analyzing or containing any information relating to" each and all of the Audit Reports and the subject matter identified in the relevant request, including all Audit Report supporting documentation, documentation considered when conducting an audit or drafting an Audit Report, draft reports, audit working papers, notes, calculations and correspondence.

The term "Audit Reports" means each and all of the following Audit Reports, unless otherwise stated:

1. Audit Report No. 02131-2008A10180001
2. Audit Report No. 02131-2008R10180001
3. Audit Report No. 02131-2008R10180002
4. Audit Report No. 02131-2008R10180003
5. Audit Report No. 02131-2008R10180008

January 7, 2009
Page 3

6. Audit Report No. 02131-2008R10180010
7. Audit Report No. 02131-2008R10180013
8. Audit Report No. 02131-2008R10180014
9. Audit Report No. 02131-2008R10180015
10. Audit Report No. 02131-2008R10180017
11. Audit Report No. 02131-2008R10180021
12. Audit Report No. 02131-2008R10180023
13. Audit Report No. 02131-2008R10180024
14. Audit Report No. 02131-2008R10180025
15. Audit Report No. 02131-2008R10180026
16. Audit Report No. 02131-2008R10180027
17. Audit Report No. 02131-2008R10180028
18. Audit Report No. 02131-2008R10180029
19. Audit Report No. 02131-2008R10180030
20. Audit Report No. 02131-2008R10180031
21. Audit Report No. 02131-2008R10180032
22. Audit Report No. 02131-2008R10180033
23. Audit Report No. 02131-2008R10180034
24. Audit Report No. 02131-2008R10180035

The term "DFAC" means a dining facility in Iraq or Kuwait intended to provide dining services to the United States military and/or the Coalition Provisional Authority and/or coalition forces.

The term "DFAC Subcontract" means any contract or proposed contract between KBR and a party other than the government for providing a DFAC and/or dining services at a DFAC.

January 7, 2009
Page 4

The term "LOGCAP III Contract" means Contract No. DAAA09-02-D-0007, as awarded and as modified.

To the extent you determine that any subject document will not be disclosed because it meets any of the criteria in the FOIA for nondisclosure, you are requested, as noted in more detail below, to identify such documents in accordance with the requirements of *Vaughn v. Rosen*, 523 F.2d 1136 (D.C. Cir. 1975). To the extent you determine that any subject document will not be disclosed because it is classified in accordance with document classification procedures, request is hereby made that such document be declassified.

The relevant requests are as follows:

1. Any documents relating to DCAA's analysis of the reasonableness of any DFAC Subcontract or subcontract modification price.
2. Any documents relating to DCAA's analysis of whether KBR performed an adequate price analysis prior to the award of any DFAC Subcontract or subcontract modification.
3. Any documents relating to DCAA's analysis of the adequacy of any comparison of prices that KBR developed as part of any price analysis performed prior to the award of any DFAC Subcontract or subcontract modification.
4. Any documents relating to DCAA's analysis of whether KBR was required to obtain competitive bids for the award of any DFAC Subcontract or subcontract modification.
5. Any documents relating to DCAA's analysis of whether KBR properly considered in-house pricing information prior to awarding any DFAC Subcontract or subcontract modification.
6. Any documents relating to DCAA's analysis of whether KBR paid a subcontractor in accordance with the terms of a DFAC Subcontract or subcontract modification.
7. Any documents relating to DCAA's analysis of whether KBR failed to comply with its purchasing policies and procedures when awarding any DFAC Subcontract or subcontract modification.
8. Any documents relating to any DCAA analysis of whether a DFAC Subcontract or subcontract modification price was higher than other

January 7, 2009

Page 5

comparable DFAC Subcontract or subcontract modification prices, including any documents supporting the schedules for the negotiated Per Person Per Day prices ("PPPDs") and audit determined PPPDs.

9. Any documents relating to DCAA's analysis of whether KBR provided adequate support that the award of a DFAC Subcontract or subcontract modification was based on "unusual, urgent, and compelling requirements."
10. Any documents relating to any DCAA conclusion that the award of a DFAC Subcontract or subcontract modification was or was not made in "unusual, urgent, and compelling" circumstances.
11. Any documents relating to DCAA's analysis of whether KBR had an obligation under the terms of the LOGCAP III Contract to control costs and whether KBR took proper measures to effectively control costs.
12. Any documents relating to DCAA's analysis of whether KBR performed an adequate review of billings.
13. Any documents relating to DCAA's analysis of the adequacy of KBR's purchasing system.
14. Any documents relating to DCAA's analysis of whether KBR faced financial risk in awarding a DFAC Subcontract or subcontract modification.
15. Any documents relating to the audit program that DCAA employed when performing an audit supporting or generating a draft or final audit.
16. Any documents relating to any authority or guidance that DCAA relied upon for defining price reasonableness, including, but not limited to, any government or commercial regulations, guidelines or procedures.
17. Any documents relating to any input DCAA received regarding the meaning of any DFAC Subcontract or subcontract modification terms or conditions, or how to interpret a DFAC Subcontract or subcontract modification.
18. Any documents relating to facts, authority, methodologies and data regarding DCAA's regression analysis and other calculations that DCAA performed to determine the price DCAA claims KBR should have paid under any DFAC Subcontract or subcontract modification.

January 7, 2009

Page 6

19. Any documents relating to DCAA's calculation of the "overlap" of costs questioned due to price reasonableness and costs questioned due to improper billings.
20. Any documents relating to any policy, instructions or guidance issued by DCAA regarding the performance of audits and the preparation of audit reports related to DFAC contracts or subcontracts to be performed, or already performed, in Iraq or Kuwait.
21. Any documents relating to any policy, instruction or guidance issued by DCAA to supervisory auditors regarding the preparation of, or contents of, the Audit Reports or the performance of any audit that supports the Audit Reports.
22. Any documents relating to any policy, instructions or guidance issued by DCAA supervisory auditors to DCAA auditors regarding the preparation of, or contents of, the Audit Reports or the performance of any audit that supports the Audit Reports.
23. Any documents relating to the Audit Reports exchanged between the DCAA supervisory auditor and DCAA auditors regarding the Audit Reports.
24. Any documents relating to the Audit Reports exchanged between the DCAA supervisory auditor and any DCAA superior regarding the Audit Reports.
25. Any documents relating to the Audit Reports provided by the DCAA regional audit manager, a DCAA regional office or DCAA headquarters.
26. Any documents relating to DCAA's process for recruitment, hiring, continuous development, assignment and evaluation of any DCAA supervisory auditor or DCAA auditor involved in preparing the Audit Reports.
27. Any documents relating to the experience and training of any DCAA supervisory auditor or DCAA auditor involved in preparing the Audit Reports, including each person's completion of continuing professional education and any quality control procedures DCAA has implemented to ensure that its supervisory auditors and auditors meet continuing education and competence requirements.

January 7, 2009

Page 7

28. Any documents in the working papers, as that term is defined in the Defense Contract Audit Agency Audit Manual, that are not disclosed pursuant to requests nos. 1 - 27 above.

Responsive documents are requested to be produced in their entirety, including all attachments, enclosures and exhibits, as previously noted. In the event that it is determined that a document contains material or information which falls within statutory exemptions to mandatory disclosure, it is especially requested that such material or information be reviewed for possible discretionary disclosure. Similarly, in the event that it is determined that a document contains material or information which falls within the statutory exemptions to mandatory disclosure, it is expressly requested that, in accordance with the provisions of 5 U.S.C. § 552(b), any and all reasonably segregable portions of such document be produced.

When it is determined by any addressee that all documents responsive to any individual request item (or portion thereof) have been furnished or specifically identified and denied under claim of authority pursuant to 5 U.S.C. § 552(b), written confirmation of such fact is specifically requested.

It is further requested that, to the extent possible, documents in logical groupings, determined to be disclosable, be provided in accordance with this request on an incremental basis as soon as they become available.

This request constitutes notice and demand for the production of the above-described documents. If for any reason it is determined that any document or portion thereof will not be made available to the undersigned, or that this request will not, in whole or in part be complied with, prompt notice of any action taken is solicited. In addition, the undersigned requests that notice be given as promptly as possible of any documents which will not be made available, and that they be indexed and identified by stating the title, author, date, nature of such material and the reason(s) for the determination to withhold disclosure.

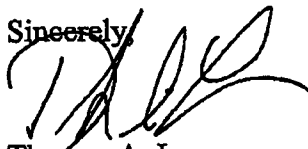
This firm and the undersigned will be responsible for the reasonable cost of locating and reproducing the requested documents to the extent required by your regulations. If such cost will exceed \$5,000 for any addressee, please contact us before incurring such cost.

January 7, 2009

Page 8

Thank you for your prompt attention to this request.

Sincerely,



Thomas A. Lemmer
Taylor M. Menlove

cc: Mr. David Eck
Defense Contract Audit Agency
Central Region
6321 Campus Circle Drive East
Irving, TX 75063-2745

Mr. Ronald Meldonian
Defense Contract Audit Agency
Northeastern Region
59 Composite Way
Lowell, MA 01851-5150

Defense Contract Audit Agency
Kellogg Brown & Root Services, Inc. Resident Office
4100 Clinton Drive
Mail Drop 03-1098A
Houston, TX 77020-6237

DN:32151949.7