

## FY 2017 Public Cost and Revenue Analysis (PCRA) Report

### I. PREFACE

#### A. Purpose and Content

USPS-FY17-1, FY 2017 Public Cost and Revenue Analysis (PCRA) report displays revenues, attributable costs, volume variable costs, unit contribution, cost coverages, volumes, and weights for each of the Postal Service's Market Dominant products. For competitive products, the report displays summary information.

#### B. Predecessor Document

Docket No: ACR2016, USPS-FY16-1

#### C. Corresponding Non-Public Document

USPS- FY17-NP11, FY 2017 Non-Public Cost and Revenue Analysis (NPCRA) Report

#### D. Methodology

The FY 2017 PCRA documented in USPS-FY17-1 essentially follows the methods applied in the Commission's FY 2016 Annual Compliance Determination (ACD), with the following modification.

In Docket No. RM2016-13, Order No. 3641, the Commission finalized its rules regarding the definition of attributable costs.<sup>1</sup> In its Order, the Commission established that a product's attributable cost will be defined as the sum of its volume variable, its product specific, and those inframarginal costs calculated as part of a product's incremental costs.<sup>2</sup> In years prior to FY 2016, however, a product's attributable cost was equal to the sum of its volume variable and product specific cost. In recognition of the fact that the recent issuance of Order Nos. 3506 and 3641 was going to alter the definition of "attributable," the FY 2016 CRA omitted the term "attributable," and the costs that in previous years had been labeled as such were instead explicitly identified in column B of the PCRA report as "Vol Var and Prod Spec" (Volume Variable and Product

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<sup>1</sup> The Commission established Docket No. RM2016-13 with Order No. 3507 on September 9, 2016 to make conforming changes to rules that specifically define or describe attributable costs, pursuant to Commission Order No. 3506 in Docket No. RM2016-2. Order No. 3506 discusses in detail the rationale for changing the calculation of attributable costs.

<sup>2</sup> Docket No. RM2016-13, Order No. 3641 at 10.

Specific). However, this was a cosmetic rather than substantive change, because even though the column labels changed, the costs and other metrics displayed in USPS-FY16-1 were comparable to those from recent years. To the extent that incremental cost information was available in FY 2016, rather than being incorporated into the CRA reports, such information was presented separately in USPS-FY16-43 and USPS-FY16-NP10.

For the FY 2017 CRA reports, however, the expanded new definition of “attributable” has been applied, and “Attributable Costs” reported in the FY 2017 CRA reports are therefore not comparable to costs labeled as such in the CRA reports from years prior to FY 2016. Specifically, the attributable costs by product in column B of the FY 2017 CRA report reflect all three components of the new definition of a product’s attributable cost, with one notable exception. The exception occurs in instances in which computational complications preclude separate estimation of inframarginal costs for specific products, most notably the international mail products reported in the CRA reports.<sup>3</sup> In those circumstances, a product’s attributable cost is simply the sum of its volume variable plus product specific costs. A more detailed discussion of the inframarginal costs calculated as part of the incremental costs of each product is presented in the Preface to USPS-FY17-43.

Historically, the PCRA has displayed a product’s revenue, attributable cost, volume variable cost, product specific cost, contribution (on a unit basis defined as the difference between revenue and attributable cost), and cost coverage (defined as revenue/attributable cost). The PCRA has also been the source for two other important figures in the regulatory framework 1) total institutional costs and 2) total contribution from competitive products. The total institutional costs have been equal to the difference between the Postal Service’s accrued costs and the sum of its attributable costs across all products. The total contribution from competitive products has been the sum of the contributions across all competitive products. These are used to calculate the share of institutional costs covered by the contribution from competitive products.

Other than now including the inframarginal costs of each product within its attributable costs, the new definition of a product’s attributable costs used in the PCRA has not changed the calculation for either the total institutional costs or the total contribution from competitive products. Thus, for regulatory purposes, the proportion of institutional costs from competitive products is equal to the ratio of the sum of the contribution across all competitive products to total institutional costs. The specific formulae are the following:

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<sup>3</sup> This was acknowledged by the Commission in Order No. 3641. *Id.* at 6.

**Formulae:**

$$Institutional\ Costs = Accrued\ Costs - \sum_{i=prod} Attributable\ Costs_i$$

$$Contribution_{prod=i} = Revenue_i - Attributable\ Cost_i$$

$$\% Contribution\ Towards\ Institutional\ from\ Competitive\ Products_i = \frac{\sum_{i=comp\ prod} Contribution_i}{Institutional\ Cost}$$

These formulae reflect the exact same procedures employed each year in all previous versions of the Annual Compliance Report and the Annual Compliance Determination.

**E. Inputs/Outputs**

The tables below show the ACR folders that serve as inputs/outputs to/from USPS-FY17-1.

**Input ACR Folders**

Description	ACR Folder
FY 2017 CRA Model (Public Version)	USPS-FY17-31
FY 2017 International Cost and Revenue Analysis (ICRA) Report	USPS-FY17-NP2
FY 2017 Non-Public Cost and Revenue Analysis Report (NPCRA)	USPS-FY17-NP11
FY 2017 Market Dominant Product Incremental Costs	USPS-FY17-43

**Output ACR Folders**

Description	ACR Folder
USPS Marketing Mail and Periodicals Destination Entry Cost Models	USPS-FY17-13
Bound Printed Matter Mail Processing Cost Model and Media Mail – Library Mail Mail Processing Cost Model	USPS-FY17-15
Bound Printed Matter Transportation Cost Model and Bulk Parcel Return Service Cost Model	USPS-FY17-16
FY 2017 Special Cost Studies Workpapers – Special Services	USPS-FY17-28
FY 2017 Market Dominant NSA Materials	USPS-FY17-30
FY 2017 Competitive Products Fund Reporting Materials	USPS-FY17-39
FY 2017 Market Dominant Product Incremental Costs	USPS-FY17-43

**II. ORGANIZATION**

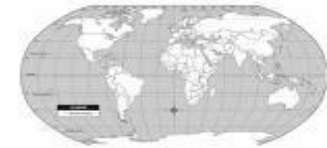
USPS-FY17-1 consists of an Excel workbook named Public\_FY17CRAReport and a Word document named FY2017 Public CRA Notes. The Excel workbook displays the relevant numbers by product and the Word document provides further explanation to the notes cited in the Excel workbook.



## **PUBLIC COST AND REVENUE ANALYSIS**

**Fiscal Year 2017**

**FINANCE**



**PUBLIC COST AND REVENUE ANALYSIS**

Fiscal Year 2017

Mail Classes and Products (note 1)	(in millions)			(per piece)				
	Revenue (note 1)	Attributable Cost (note 2)	Volume Variable Cost (note 2)	Revenue \$	Attributable Cost \$ (note 2)	Volume Variable Cost \$	Contribution \$ (note 2)	Cost Coverage (note 2)
	A	B	C	D	E	F	(D-E)	(D/E)
<b>MARKET DOMINANT PRODUCTS</b>								
<b>First-Class Mail:</b>								
Single-Piece Letters.....	\$8,728.7	\$5,318.1	\$5,111.9	\$0.489	\$0.298	\$0.287	\$0.191	164.13%
Single-Piece Postcards.....	234.1	214.0	212.1	0.349	0.319	0.316	0.030	109.40%
Total Single-Piece Letters and Cards.....	8,962.8	5,532.0	5,324.0	0.484	0.299	0.288	0.185	162.02%
Presort Letters.....	14,002.2	4,405.1	4,327.9	0.382	0.120	0.118	0.262	317.87%
Presort Cards.....	547.5	159.7	158.8	0.258	0.075	0.075	0.182	342.79%
Total Presort Letters and Cards.....	14,549.7	4,564.8	4,486.7	0.375	0.118	0.116	0.257	318.74%
Flats.....	1,987.1	1,532.9	1,528.4	1.372	1.058	1.055	0.314	129.63%
Parcels.....	546.6	478.7	477.8	2.863	2.507	2.502	0.356	114.20%
First-Class NSAs.....	-	-	-	-	-	-	-	-
Outbound Single-Piece First-Class Mail Int'l.....	231.1	139.3	139.1	1.519	0.916	0.914	0.604	165.89%
Inbound Single-Piece First-Class Mail Int'l.....	292.9	462.9	462.3	0.731	1.156	1.154	(0.424)	63.28%
Fees (note 2).....	137.6	-	-	-	-	-	-	-
Total First-Class.....	26,707.9	12,710.6	12,418.2	0.449	0.214	0.209	0.235	210.12%
<b>USPS Marketing Mail:</b>								
High Density and Saturation Letters.....	1,089.2	514.9	510.0	0.154	0.073	0.072	0.081	211.52%
High Density and Saturation Flats and Parcels.....	1,979.0	1,259.8	1,237.1	0.176	0.112	0.110	0.064	157.08%
Carrier Route.....	1,859.1	1,497.6	1,489.3	0.261	0.210	0.209	0.051	124.13%
Letters.....	9,574.2	4,912.2	4,789.0	0.204	0.105	0.102	0.099	194.91%
Flats.....	1,900.1	2,569.4	2,559.5	0.384	0.520	0.518	(0.135)	73.95%
Parcels.....	45.7	72.8	72.7	1.126	1.793	1.793	(0.667)	62.77%
Marketing Mail NSA.....	46.9	41.0	41.0	0.240	0.210	0.210	0.030	114.46%
Every Door Direct Mail Retail.....	134.0	50.0	49.8	0.177	0.066	0.066	0.111	267.86%
Fees (note 2).....	43.8	-	-	-	-	-	-	-
Total USPS Marketing Mail.....	16,671.8	10,917.7	10,748.5	0.213	0.139	0.137	0.073	152.70%
<b>Periodicals:</b>								
In County.....	56.9	84.7	84.6	0.110	0.164	0.164	(0.054)	67.16%
Outside County.....	1,306.1	1,898.1	1,892.4	0.273	0.397	0.396	(0.124)	68.81%
Fees (note 2).....	11.8	-	-	-	-	-	-	-
Total Periodicals.....	1,374.7	1,982.8	1,977.0	0.259	0.374	0.373	(0.115)	69.33%
<b>Package Services:</b>								
Alaska Bypass.....	33.7	17.4	17.4	25.808	13.347	13.347	12.461	193.36%
Bound Printed Matter Flats.....	200.3	132.6	132.2	0.757	0.501	0.500	0.256	151.10%
Bound Printed Matter Parcels.....	297.2	270.3	269.6	1.070	0.974	0.971	0.097	109.95%
Media and Library Mail.....	266.8	352.7	351.8	3.487	4.611	4.600	(1.124)	75.63%
Fees (note 2).....	3.2	-	-	-	-	-	-	-
Total Package Services.....	801.1	773.0	771.1	1.292	1.247	1.244	0.045	103.64%
International Negotiated Service Agreements.....	414.3	278.3	277.8	1.704	1.145	1.143	0.560	148.90%
Free Mail - blind, handicapped & servicemen.....	-	40.3	40.3	-	0.910	0.910	(0.910)	-
Total Market Dominant Mail.....	45,969.9	26,702.6	26,232.8	0.318	0.185	0.182	0.133	172.16%

See accompanying notes.

**PUBLIC COST AND REVENUE ANALYSIS**

Fiscal Year 2017

Mail Classes and Products (note 1)	(in millions)			(per piece)				
	Revenue (note 1)	Attributable Cost (note 2)	Volume Variable Cost (note 2)	Revenue \$	Attributable Cost \$ (note 2)	Volume Variable Cost \$	Contribution \$ (note 2)	Cost Coverage (note 2)
	A	B	C	D	E	F	(D-E)	(D/E)
<b>MARKET DOMINANT SERVICES</b>								
<b>Ancillary Services</b>								
Certified Mail.....	666.8	558.7	549.9	3.346	2.803	2.759	0.542	119.35%
COD.....	4.2	2.6	2.6	10.568	6.642	6.642	3.926	159.12%
Insurance.....	74.5	46.9	46.8	5.046	3.179	3.173	1.867	158.71%
Registered Mail.....	30.4	21.9	21.9	15.325	11.031	11.029	4.294	138.92%
Stamped Envelopes.....	12.2	7.9	7.9					
Stamped Cards (note 4).....	0.9	0.3	0.3					
Other Ancillary Services (note 2).....	433.9	218.9	216.7					
Total Domestic Ancillary Services.....	1,222.8	857.2	846.2					
Total International Ancillary Services (note 2).....	35.3	40.9	40.9	1.355	1.573	1.573	(0.217)	86.19%
<b>Special Services:</b>								
Address Management Services.....	16.3	7.0	0.1					
Caller Service.....	91.0	25.3	25.2					
Credit Card Authentication (note 5).....	17.5	1.6	1.6					
Customized Postage.....	1.0	0.1	0.1					
Money Orders.....	152.0	156.4	152.9	1.751	1.801	1.761	(0.050)	97.21%
Post Office Box Service.....	278.7	230.8	230.5					
Stamp Fulfillment Services.....	3.9	4.0	4.0					
Total Special Services.....	560.3	425.2	414.5					
Total Market Dominant Services.....	1,818.4	1,323.4	1,301.6					
Total Market Dominant Mail and Services.....	47,788.4	28,026.0	27,534.4					

**PUBLIC COST AND REVENUE ANALYSIS**

Fiscal Year 2017

Mail Classes and Products (note 1)	(in millions)			(per piece)				
	Revenue (note 1)	Attributable Cost (note 2)	Volume Variable Cost (note 2)	Revenue \$	Attributable Cost \$ (note 2)	Volume Variable Cost \$	Contribution \$ (note 2)	Cost Coverage (note 2)
	A	B	C	D	E	F	(D-E)	(D/E)
<b>COMPETITIVE MAIL AND SERVICES</b>								
Total Priority Mail Express.....	766.0	329.4	325.0	25.736	11.069	10.920	14.667	232.51%
Total First-Class Package Service.....	2,786.8	1,933.3	1,928.7	2.904	2.015	2.010	0.889	144.15%
Total Priority Mail.....	8,340.3	6,271.8	6,176.6	8.153	6.131	6.038	2.022	132.98%
Total Ground.....	6,194.1	3,522.1	3,465.7	2.148	1.221	1.202	0.927	175.86%
Total Competitive International.....	1,749.4	1,052.6	1,025.2	8.440	5.078	4.946	3.362	166.20%
Total Domestic Competitive Services.....	853.0	428.8	397.6					
Total Competitive Mail and Services.....	20,689.5	13,538.1	13,318.7					
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Total All Mail and Services.....	68,477.9	41,564.1	40,853.1					
Miscellaneous Items.....	1,110.4	-	-					
Appropriations: Revenue Forgone.....	47.9	-	-					
Total Operating Income.....	69,636.2	41,564.1	40,853.1					
Investment Income.....	58.4	-	-					
Total .....	69,694.6	41,564.1	40,853.1					
All Other.....		30,872.3						
Total.....		72,436.3						



PUBLIC COST AND REVENUE ANALYSIS  
Fiscal Year 2017

VOLUME STATISTICS

Mail Classes and Products (note 1)	Pieces (thousands)	Weight in Pounds (thousands)	Weight per Piece (ounces)
<b>MARKET DOMINANT PRODUCTS</b>			
<b>First-Class Mail:</b>			
Single-Piece Letters.....	17,832,264	533,992	0.5
Single-Piece Postcards.....	670,952	4,299	0.1
<b>Total Single-Piece Letters and Cards.....</b>	<b>18,503,215</b>	<b>538,290</b>	<b>0.5</b>
Presort Letters.....	36,670,181	2,019,372	0.9
Presort Cards.....	2,125,273	17,358	0.1
<b>Total Presort Letters and Cards.....</b>	<b>38,795,454</b>	<b>2,036,730</b>	<b>0.8</b>
Flats.....	1,448,266	288,247	3.2
Parcels.....	190,931	59,928	5.0
<b>First-Class NSAs.....</b>			
Outbound Single-Piece First-Class Mail Int'l.....	152,094	9,953	1.0
Inbound Single-Piece First-Class Mail Int'l.....	400,547	111,941	4.5
<b>Total First-Class.....</b>	<b>59,490,507</b>	<b>3,045,090</b>	<b>0.8</b>
<b>USPS Marketing Mail:</b>			
High Density and Saturation Letters.....	7,093,856	241,205	0.5
High Density and Saturation Flats and Parcels.....	11,231,484	2,096,499	3.0
Carrier Route.....	7,133,004	1,564,407	3.5
Letters.....	46,973,209	2,338,927	0.8
Flats.....	4,944,063	1,239,917	4.0
Parcels.....	40,582	14,289	5.6
Marketing Mail NSA.....	195,484		
Every Door Direct Mail Retail.....	758,160	96,165	2.0
<b>Total USPS Marketing Mail.....</b>	<b>78,369,843</b>	<b>7,591,408</b>	<b>1.5</b>
<b>Periodicals:</b>			
In County.....	516,432	141,189	4.4
Outside County.....	4,784,313	1,780,783	6.0
<b>Total Periodicals.....</b>	<b>5,300,745</b>	<b>1,921,972</b>	<b>5.8</b>
<b>Package Services:</b>			
Alaska Bypass.....	1,306	87,974	1078.1
Bound Printed Matter Flats.....	264,493	429,995	26.0
Bound Printed Matter Parcels.....	277,594	614,646	35.4
Media and Library Mail.....	76,497	181,646	38.0
<b>Total Package Services.....</b>	<b>619,888</b>	<b>1,314,260</b>	<b>33.9</b>
International Negotiated Service Agreements.....	243,090	124,626	8.2
U.S. Postal Service.....	318,897	104,487	5.2
Free Mail - blind, handicapped & servicemen.....	44,233	19,690	7.1
<b>Total Market Dominant Mail.....</b>	<b>144,387,203</b>	<b>14,121,534</b>	<b>1.6</b>

PUBLIC COST AND REVENUE ANALYSIS  
Fiscal Year 2017

VOLUME STATISTICS

Mail Classes and Products (note 1)	Pieces (thousands)	Weight in Pounds (thousands)	Weight per Piece (ounces)
<b>MARKET DOMINANT SERVICES</b>			
<b>Ancillary Services</b>			
Certified Mail.....	199,302		
COD.....	395		
Insurance.....	14,759		
Registered Mail.....	1,983		
Other Ancillary Services (note 2).....	5,129,698		
Total International Ancillary Services (note 2).....	26,032		
<b>Special Services</b>			
Money Orders.....	86,835		
<b>Total Market Dominant Service Transactions.....</b>	<b>5,459,002</b>		
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<b>COMPETITIVE PRODUCTS</b>			
Total Express Mail.....	29,763	33,779	18.2
Total First-Class Package Service.....	959,629	392,825	6.5
Total Priority Mail.....	1,022,959	2,498,841	39.1
Total Ground.....	2,883,814	6,648,219	36.9
Total Competitive International.....	207,266	268,736	20.7
<b>Total Competitive Mail.....</b>	<b>5,103,431</b>	<b>9,842,400</b>	<b>30.9</b>
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<b>TOTAL ALL MAIL.....</b>	<b>149,490,633</b>		

**UNITED STATES POSTAL SERVICE  
NOTES TO PUBLIC COST AND REVENUE ANALYSIS  
Fiscal Year 2017**

**1. Public Cost and Revenue Analysis**

The U.S. Postal Service (Postal Service) has annually prepared the Domestic Cost and Revenue Analysis (CRA) and International Cost and Revenue Analysis (ICRA) covering the period October 1 through September 30. The CRA and ICRA were created to aid in determining that the statutory requirements under Title 39 U.S. Code are met, that “each class of mail or type of mail service bear the direct and indirect costs attributable to that class or service....”

As a result of the enactment of Public Law 109-435 on December 20, 2006, the Postal Service continues to produce cost and revenue information by product using methods approved by the Postal Regulatory Commission (PRC). The PRC methods are described in the PRC’s Annual Compliance Determination Report. The Fiscal Year 2017 Public Cost and Revenue Analysis Report (PCRA) combines revenue and cost data from both the domestic and international CRAs. It represents the PRC’s methodology of presenting each mail category’s estimated attributable and unit costs. The PCRA also displays revenue, pieces and weight information from the Revenue, Pieces and Weight (RPW) report. The Public CRA differs from the Non-Public CRA by not detailing costs for specific products defined by the PRC as “Competitive.”

The postal system of accounts is the basis for PCRA data; however, the postal system of accounts generally does not accumulate financial data by category of mail. Apportionment factors, derived from various postal operational and statistical information sources, are required for development of the data for PCRA purposes. Some of these sources (e.g., In-Office Cost System and Origin-Destination Information System -Revenue, Pieces and Weight (ODIS-RPW)) are dedicated to this purpose and involve extensive statistical sampling of postal activities during the year. Calculated amounts are compared and scaled to actual data in the postal system of accounts, as appropriate.

**2. Definitions**

**Volume Variable Cost** – Volume variable costs are calculated by multiplying the total volume of the class or product by the unit costs (the change in total costs resulting from a one-unit change in its volume alone, when the volumes of other products remain constant).

**Product Specific Cost** – Product specific costs represent costs that are not volume variable but, for certain products, are directly or indirectly caused by that product.

**Incremental Cost** -- The incremental cost of a product is the total cost caused by adding that product to the Postal Service’s output mix.

**Inframarginal Cost** – The inframarginal costs of a product represent the difference between the incremental cost of the product and the sum of the volume variable and product specific costs of the product.

**Attributable Cost** – The attributable costs of a product include the sum of volume variable costs, product specific costs, and those inframarginal costs calculated as part of the product’s incremental costs.

**Contribution** – Revenue per piece minus the attributable cost per piece.

**Cost Coverage** – Revenue per piece as a percentage of the attributable cost per piece (unit revenue divided by unit attributable cost.)

**Fees** – Fees associated with a specific class of mail or product are included in the reported revenue for that class or product.

**International Mail** – International mail detail is provided in the International Cost and Revenue Analysis report.

**Other Ancillary Services** – Includes identifiable costs for the following domestic services: return receipts, signature confirmation, certificate of mailing, merchandise return service, merchandise return receipt, restricted delivery, business reply, address correction services, bulk parcel return service, parcel airlift, shipper paid forwarding, premium stamped stationary, premium stamped cards and that portion of USPS Tracking associated with Marketing Mail parcels.

**International Ancillary Services** – Includes identifiable costs for certificate of mailing, outbound registered mail, inbound registered mail, outbound return receipt, inbound return receipt, outbound restricted delivery, inbound restricted delivery, outbound insurance, inbound insurance, customs clearance and delivery fees, reply coupon service, inbound reply coupon service, business reply mail service and inbound business reply mail service. These are fees for additional services related to mail products that have been already counted in other sections of this report.

**Negotiated Service Agreement Mail (NSA)** – Where there are negotiated service agreements, their costs are shown in separate rows within each applicable class. The details for both domestic and international NSAs are provided in the Annual Compliance Report.

**Miscellaneous Items** – Includes philatelic sales, fees, fines, unclaimed money from dead letters, sales of services performed for government agencies and private contractors. Not included is \$5.6 million of imputed interest earned on money order float, which is reclassified to domestic and international money orders.

### **3. Aggregate Categories**

In this report, the Attributable Costs reported in rows containing multiple products (e.g., Total Single -Piece Letters and Cards, Total First-Class) reflect the sum of the Attributable Costs of each of the component products included in the row. Note, however, that the group incremental costs of aggregate categories do not equal the sum of the individual product incremental costs of each product in the aggregate. The group incremental costs for each of the Market Dominant classes are shown in the Market Dominant Incremental Cost folder (USPS-FY17-43), but are reproduced here as well.

First-Class Mail (excluding International)	\$12.403 billion
Marketing Mail	\$11.365 billion
Periodicals Mail	\$ 1.983 billion
Package Services	\$ 0.774 billion
Special Services	\$ 1.306 billion

### **4. Cards**

Volume variable costs are the printing costs related to stamped cards.

### **5. Credit Card Authentication**

Revenue for Credit Card Authentication represents the total revenue from Credit Card Authentication service, and the Expenses include credit card fees, payment switch fees and call center support. Cost coverage does not equal Revenue divided by Expense because third-party agreements reduce both Revenues and Expenses.

**6. Miscellaneous Adjustments**

A) Imputed interest on money order float is included with interest income in the 2017 Annual Report (Form 10-K) but is distributed to money order products in the PCRA Report (in millions).

Operating and Other Revenue per 10-K Annual Report	\$69,636		
Interest Income per 10-K Annual Report	<u>58</u>		
Total Revenue	<u>\$69,694</u>	PCRA Report Revenue	<u>\$69,695</u>

B) Interest expense shown separately in the 2017 Annual Report (Form 10-K) is reported as part of total expenses in the PCRA Report (in millions).

Operating Expenses per 10-K Annual Report	\$72,210		
Interest expense per 10-K Annual Report	<u>226</u>		
Total Expenses	<u>\$72,436</u>	PCRA Report Expense	<u>\$72,436</u>

**7. Other**

All amounts in the PCRA Report are rounded and may not add to totals. Percentages are rounded to the nearest decimal.