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July 7, 2006

The Honorable F. James Sensenbrenner, Jr.  
Chairman  
Committee on the Judiciary  
House of Representatives

Subject: *Federally Chartered Corporation: Financial Statement Audit Report for the National Fallen Firefighters Foundation for Fiscal Years 2004 and 2003*

Dear Mr. Chairman:

As requested, we read the audit report covering the financial statements of the National Fallen Firefighters Foundation, a federally chartered corporation, for the fiscal years ended December 31, 2004 and 2003. The corporation's purposes include assisting federal, state, and local efforts to recognize firefighters who die in the line of duty; managing the National Fallen Firefighters Memorial Service; providing assistance to the families of fallen firefighters; and promoting initiatives to increase public fire safety awareness.

Federally chartered corporations are required under 36 U.S.C. § 10101 to

- present the corporation's assets and liabilities and reasonable detail on the corporation's income and expenses in annual financial statements,
- obtain an annual financial audit by an independent public accountant, and
- submit the auditor's report and the corporation's financial statements to the Congress.

Our objective was to advise you of any matters in the report regarding compliance with the financial reporting requirements of the law. In carrying out our work, we read the corporation's financial statements and the accompanying notes, performed certain analytical procedures related to information presented in the financial statements, and read the auditor's report. We did not identify any instance of noncompliance with the above financial reporting requirements of the law.

We did not perform an audit or review the auditor's audit documentation, and we are not rendering an audit opinion.

The audit report included the auditor's opinion that the financial statements of the corporation were presented fairly in accordance with U.S. generally accepted accounting principles. We are returning the audit report you sent with your letter.

This letter is intended solely for your use and the use of the Committee on the Judiciary. This letter will be available at no charge on GAO's Web site at <http://www.gao.gov>.

If you have any questions or would like to discuss this letter, please contact me at (202) 512-3406 or by e-mail at [sebastians@gao.gov](mailto:sebastians@gao.gov). Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this letter. Key contributors to this letter were Charles Payton, Assistant Director; David Elder; and Franklin Ng.

Sincerely yours,

A handwritten signature in black ink that reads "Steven J. Sebastian". The signature is written in a cursive style with a large, stylized initial "S".

Steven J. Sebastian  
Director  
Financial Management and Assurance

(196111)

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