



## Department of Energy

Brookhaven Area Office  
P. O. Box 5000  
Upton, New York 11973

JAN 13 2003

Dr. Peter Paul, Interim Director  
Brookhaven Science Associates, LLC  
Brookhaven National Laboratory  
Upton, NY 11973-5000

Dear Dr. Paul:

**SUBJECT: SYSTEM OF ACCOUNTS**

This letter is in connection with execution of Contract No. DE-AC02-98CH10886 and pertains to Clause I.103. Based on the results of both previous and recent financial appraisals and audits of specific aspects of your financial systems, the Department of Energy considers the current system of accounts employed by Brookhaven Science Associates, LLC (BSA) for Brookhaven National Laboratory to be satisfactory and maintained in accordance with generally accepted accounting principals consistently applied.

Should you have any questions regarding this matter, please feel free to contact me at extension 3346.

Sincerely,

A handwritten signature in cursive script, appearing to read "Robert P. Gordon".

Robert P. Gordon  
Contracting Officer

cc: G. Fess, BNL  
B. Sack, BNL