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United States Government Accountability Office
Washington, DC 20548

September 30, 2005

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 Conference on Citizenship for Fiscal Years 2003 and 2002*

Dear Mr. Chairman:

As requested, we read the audit report covering the financial statements of the National Conference on Citizenship, a federally chartered corporation, for the fiscal years ended June 30, 2003 and 2002. The corporation was established to promote citizenship throughout the United States.

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 and
- obtain an annual financial audit by an independent public accountant.

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 working papers, 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. 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 David Elder, Charles Payton, and Lien To.

Sincerely yours,

A handwritten signature in cursive script that reads "Steven J. Sebastian".

Steven J. Sebastian
Director
Financial Management and Assurance

w/o Enclosure

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