

National Aeronautics and
Space Administration



Office of Inspector General
Washington, DC 20546-0001

October 10, 2007

Mr. Richard C. Wertz
Executive Director
Foundation for Earth Science Information Partners
3839 Calmes Neck Lane
Boyce, VA 22620

Reference: Assignment No. S-07-013-00; Report No. ML-08-001

Dear Mr. Wertz:

As the Federal oversight agency for the audits of the Foundation for Earth Science Information Partners, we performed an initial review of your single audit reporting package for fiscal year ended September 30, 2005. The single audit is required by the Office of Management and Budget (OMB) Circular No. A-133, "Audits of States, Local Governments, and Non-Profit Organizations." The audit firm of Gelman, Rosenberg & Freedman Certified Public Accountants performed the audit. We used the "Uniform Guide for Initial Review of A-133 Audit Reports," published by the President's Council on Integrity and Efficiency, to determine whether the reporting package contained the required reports, schedules, and statements. We did not review the related audit working papers that support the audit.

Based on our review of the audit report for year ended September 30, 2005, we determined that the audit report met OMB Circular A-133 reporting requirements.

If you or your staff would like to meet with us to further discuss this audit, please contact Mr. David Gandrud, NASA OIG Project Manager, Financial and Institutional Management Directorate, at 650-604-2672.

Sincerely,

signed

Evelyn R. Klemstine
Assistant Inspector General for Auditing

cc:

Gelman, Rosenberg & Freedman Certified Public Accountants
NASA Assistant Administrator for Procurement