December 19, 2003

Linda Springer, Controller
Office of Federal Financial Management
Office of Management and Budget
725 17th Street, NW, NEOB Room 6025
Washington, DC   20503

Dear Ms. Springer:

In accordance with OMB's memorandum, FY 2003 Financial and Performance

Reporting, dated August 13, 2003, enclosed are four copies of the U.S. Nuclear Regulatory

Commission's management representation letter for the audit of the FY 2003 financial

statements. This letter was signed effective November 20, 2003. If there are any questions,

the agency's contact is Barbara Gusack at 301-415-6054.

Sincerely,

/RA/

Carl Dolinka, Acting Director
Division of Financial Management
Office of the Chief Financial Officer

Enclosures: As stated

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