



UNITED STATES
NUCLEAR REGULATORY COMMISSION
WASHINGTON, D.C. 20555-0001

OFFICE OF THE
INSPECTOR GENERAL

November 19, 2012

U.S. Government Accountability Office
Room 5476
411 G Street, NW
Washington, DC 20548

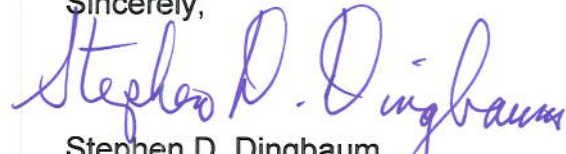
This letter is in connection with your audit of the U.S. Government's consolidated financial statements as of and for the year ended September 30, 2012. CliftonLarsonAllen, LLP (CLA), completed the audits of the U.S. Nuclear Regulatory Commission's (1) financial statements and (2) related Special Purpose Financial Statements as of and for the year ended September 30, 2012. The reports on these audits are dated November 8, 2012, and November 14, 2012, respectively. CLA issued unqualified opinions on those financial statements. In connection with these audits, we confirm, to the best of our knowledge and belief, the following representations made to you:

1. We are aware that you may use CLA's reports and the results of their work in connection with your audit of the U.S. Government's consolidated financial statements.
2. CLA is familiar with the accounting principles generally accepted in the U.S., and conducted their audits in accordance with the U.S. generally accepted government auditing standards promulgated by GAO.
3. (a) For the year ended September 30, 2012, and for the period from that date to the date of this letter, our audit organization was free from external impairments and is organizationally independent of the U.S. Nuclear Regulatory Commission.

(b) The auditors performing work on these audits were free from personal and external impairments to independence and capable of exercising objective and impartial judgment on all issues associated with conducting the audits and reporting on the work, under the requirements of U.S. generally accepted government auditing standards.
4. All personnel assigned to these engagements were fully qualified and compliant with the continuing professional education requirements as set forth in the 2007 revision of the *Government Auditing Standards*.

5. During these audits, we used the work of CLA. We satisfied ourselves as to the independence, objectivity, and qualifications of this organization according to professional standards (AU 543 and AU 336) and, as necessary, reviewed their audit documentation.
6. We have made available to you all requested audit documentation concerning these audits.

Sincerely,



Stephen D. Dingbaum
Assistant Inspector General
for Audits