



United States Government Printing Office
Washington, DC 20401

OFFICE OF THE PUBLIC PRINTER

January 28, 2000

Mr. Paul Geraty
KPMG LLP
2001 M Street, NW
Washington, DC 20036-3389

Dear Mr. Geraty:

In connection with your examination of our assertion regarding internal controls over financial reporting of the United States Government Printing Office (GPO) as of September 30, 1999, and for the year then ended, we make the following representations:

1. The GPO is responsible for establishing and maintaining an internal control structure.
2. Pursuant to Office of Management and Budget (OMB) Circular A-123, *Management Accountability and Control*, we have assessed the effectiveness of the GPO internal controls in achieving the following objectives:
 - a. **Reliable financial reporting.** Transactions are properly recorded, processed, and summarized to permit the preparation of the financial statements in conformity with generally accepted accounting principles, and the safeguarding of assets against loss from unauthorized acquisition, use, or disposition.
 - b. **Compliance with applicable laws and regulations.** Transactions are executed in accordance with: (a) laws governing the use of budget authority and other laws and regulations that could have a direct and material effect on the financial statements, and (b) any other laws and regulations or government-wide policies that entity management or the Inspectors General have identified as being significant for which compliance can be objectively measured and evaluated.
3. Except as disclosed in the Independent Auditors' Report, all internal controls are operated in accordance with applicable policies and procedures and are effective in meeting the foregoing objectives as set forth in OMB Circular A-123.

Page 2

There have been no changes subsequent to September 30, 1999, that would significantly affect internal controls over financial reporting.

Sincerely,

Michael F. DiMario

MICHAEL F. DiMARIO
Public Printer

