



Northrop Grumman Space & Mission Systems Corp.
Enterprise Management Services
12150 Monument Drive
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Fairfax, VA 22033-4053

March 5, 2003

Richard H. Brooks
Regional Inspector General
U.S. Department of Labor
Office of Inspector General
201 Varick Street, Room 871
New York, NY 10014

Audit Report Number: 02-03-202-03-370

Mr. Brooks:

We have received your draft audit report for the Whitney M. Young Job Corps Center for the audit period of June 1, 1999 through June 30, 2000.

We concur with your findings that \$34,111 of sales and school tax was paid by Vinnell Corporation and billed to the Department of Labor. Since Vinnell was managing the Center on behalf of the U.S. Department of Labor, these costs should not have been paid nor billed to the DOL.

We will issue a credit of \$35,987.10 (which is the questioned costs plus the corresponding 5.5% G&A) to the Department of Labor on our next invoice. We will forward a copy to you when it is issued at the end of March.

Respectfully,

A handwritten signature in cursive script that reads "Brian Colan".

Brian Colan
Chief Financial Officer

BPC:pss
Enclosure

Cc: J. Romagnoli
J. Sharpe
E. Shedlick