Mr. Bill Davenport Chief Financial Officer ABC Company 1717 Pennsylvania Ave. Washington, DC 20006

Dear Mr. Davenport:

The American Recovery and Reinvestment Act of 2009, P.L. 111-5 ("Recovery Act"), was signed into law by President Obama on February 17, 2009. As required by Section 1512 of the Recovery Act, recipients must report on the use of Recovery Act funding. The quality of recipient-reported information has been improving every quarter through the efforts of recipients, enhancements to FederalReporting.gov initiated by the Recovery Accountability and Transparency Board (Recovery Board), and guidance issued by the Office of Management and Budget that has clarified the reporting requirements.

It has been a full year since the first reporting period, and the Recovery Board is conducting a review to determine whether Recovery Act recipients reported jobs accurately and to what extent any deviation exists between the reported number of jobs and the actual number of jobs. Using random statistical sampling methods, award number XXX has been selected for review. No later than December 30, 2010, please provide the following for ABC Company for the reporting period ending September 30, 2010:

- 1. Calculations to support job numbers reported with any other documentation (if applicable).
- 2. Methodology used when estimating the number of jobs created or retained (if applicable).
- 3. Methodology used when estimating jobs partially funded by the Recovery Act (if applicable). How did ABC Company allocate time spent on Recovery Act and non-Recovery Act (e.g., timesheets)?
- 4. A list of sub-recipients with the number of jobs attributed to each, together with any supporting documentation.
- 5. Identify any lessons learned, best practices, and other activities that ABC Company has implemented to improve jobs data reporting (if applicable).

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless such collection displays a valid OMB control number. The OMB control number for this collection is XXXX (expiration date X/31/2011). Public reporting burden for this collection of information is estimated to average three hours, including time for reviewing instructions, gathering the data needed, and completing and reviewing the collection of information.

Please contact Regina van Houten, Senior Audit Manager for the Recovery Board, at (202) 254-7990 or regina.vanhouten@ratb.gov to discuss any questions you may have regarding this letter.

Sincerely,

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