



United States  
General Accounting Office  
Washington, D.C. 20548

Accounting and Information  
Management Division

B-259129

February 8, 1996

The Honorable Bob Graham  
United States Senator  
Post Office Box 3050  
Tallahassee, FL 32315


Dear Senator Graham:

This letter responds to your November 13, 1995, letter requesting information we have regarding the Battle of Normandy Foundation. We reported on the Foundation in November 1994. The report, entitled Battle of Normandy Foundation: Uncertainties Surround Its Future Viability (GAO/AIMD-95-10, November 4, 1994), included background information on the Foundation which we believe you will find useful.

In our report, we said that the Foundation had significant managerial and financial problems, including upper management problems and liabilities substantially in excess of assets. We pointed out that unless the Foundation obtained significant amounts of new donations or other sources of funding, it would not be able to meet its financial and operational responsibilities related to the creation of a memorial garden in Normandy, France. Also, the precarious financial condition cast doubt on whether other Foundation projects, such as a Wall of Liberty in Normandy, would proceed. We have had no contact with the Foundation since the report was issued.

Please contact me at (202) 512-9489 if you have any further questions.

Sincerely,



David L. Clark  
Director  
Audit Oversight and Liaison

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GAO/AIMD-96-40R

