April 5, 2007

The Honorable F. James Sensenbrenner, Jr.
House of Representatives


Dear Mr. Sensenbrenner:

As requested, we read the audit report covering the financial statements of the Little League Baseball, Inc., a federally chartered corporation, for the fiscal years ended September 30, 2005 and 2004. The corporation’s purposes include promoting, developing, supervising, and voluntarily assisting in all lawful ways the interest of young people who participate in Little League baseball.

Federally chartered corporations are required under 36 U.S.C. § 10101 to

- present the corporation’s assets and liabilities and reasonable detail on the corporation’s income and expenses in annual financial statements and

- obtain an annual financial audit by an independent public accountant.

Our objective was to advise you of any matters in the report regarding compliance with the financial reporting requirements of the law. In carrying out our work, we read the corporation’s financial statements and the accompanying notes, performed certain analytical procedures related to information presented in the financial statements, and read the auditor’s report. We did not identify any instance of noncompliance with the above financial reporting requirements of the law.

We did not perform an audit or review the auditor’s audit documentation, and we are not rendering an audit opinion.

The audit report included the auditor’s opinion that the financial statements of the corporation were presented fairly in accordance with U.S. generally accepted accounting principles. We are returning the audit report you sent with your letter.
This letter is intended solely for your use. This letter will be available at no charge on GAO’s Web site at http://www.gao.gov.

If you have any questions or would like to discuss this letter, please contact me at (202) 512-3406 or by e-mail at sebastians@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this letter. Key contributors to this letter were Charles Payton, Assistant Director; David Elder; and Joshua Marcus.

Sincerely yours,

Steven J. Sebastian
Director
Financial Management and Assurance
| **GAO’s Mission** | The Government Accountability Office, the audit, evaluation and investigative arm of Congress, exists to support Congress in meeting its constitutional responsibilities and to help improve the performance and accountability of the federal government for the American people. GAO examines the use of public funds; evaluates federal programs and policies; and provides analyses, recommendations, and other assistance to help Congress make informed oversight, policy, and funding decisions. GAO’s commitment to good government is reflected in its core values of accountability, integrity, and reliability. |
| **Obtaining Copies of GAO Reports and Testimony** | The fastest and easiest way to obtain copies of GAO documents at no cost is through GAO’s Web site ([www.gao.gov](http://www.gao.gov)). Each weekday, GAO posts newly released reports, testimony, and correspondence on its Web site. To have GAO e-mail you a list of newly posted products every afternoon, go to [www.gao.gov](http://www.gao.gov) and select “Subscribe to Updates.” |
| **Order by Mail or Phone** | The first copy of each printed report is free. Additional copies are $2 each. A check or money order should be made out to the Superintendent of Documents. GAO also accepts VISA and Mastercard. Orders for 100 or more copies mailed to a single address are discounted 25 percent. Orders should be sent to:  
U.S. Government Accountability Office  
441 G Street NW, Room LM  
Washington, D.C. 20548  
To order by Phone: Voice: (202) 512-6000  
TDD: (202) 512-2537  
Fax: (202) 512-6061 |
| **To Report Fraud, Waste, and Abuse in Federal Programs** | Contact:  
E-mail: fraudnet@gao.gov  
Automated answering system: (800) 424-5454 or (202) 512-7470 |
| **Congressional Relations** | Gloria Jarmon, Managing Director, JarmonG@gao.gov (202) 512-4400  
U.S. Government Accountability Office, 441 G Street NW, Room 7125  
Washington, D.C. 20548 |
| **Public Affairs** | Paul Anderson, Managing Director, AndersonP1@gao.gov (202) 512-4800  
U.S. Government Accountability Office, 441 G Street NW, Room 7149  
Washington, D.C. 20548 |