



COMPTROLLER GENERAL OF THE UNITED STATES

WASHINGTON DC 20548

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B-115390

September 30, 1980

The Honorable John Fanning  
Chairman, National Labor Relations  
Board



Dear Mr. Fanning:

Subject: [Reapproval of the National Labor Relations  
Board Accounting Principles and Standards  
Statement](FGMSD-80-97)

It is my pleasure to reapprove the Statement of Accounting Principles and Standards for the National Labor Relations Board submitted with your letter of September 26, 1980. The Statement is adequate and in conformity with the accounting principles and standards prescribed by our Office.

To maintain the approved status of the statement, planned changes should be discussed with our representatives and, if deemed significant, submitted formally for approval.

We commend you and your staff for having developed the accounting principles and standards that will be the nucleus of your accounting system. Representatives of our Office will continue to cooperate with members of your staff during their accounting system design efforts. To assist us in this cooperative effort, we need your estimate of the dates you anticipate obtaining our approval for the general accounting and payroll systems covered by these approved principles and standards. We also need your assurance that necessary action will be taken so that adequate documentation will be submitted to permit our approval by the estimated dates.

Sincerely yours,

ELMER B. STAMTS

Comptroller General  
of the United States

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- bc: Mr. Scantlebury, FGMSD
- Mr. Donlon, FGMSD
- Mr. Simonette, FGMSD
- Mr. Reifsnnyder, FGMSD
- Mr. Dasher, FGMSD
- Mr. Jacques, FGMSD

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