



FINANCE OFFICE
(202) 651-5299 (V/TTY)
(202) 448-6920 (FAX)

College Hall-Room 108
800 FLORIDA AVENUE, NE
WASHINGTON, DC 20002-3695

February 26, 2008

Virginia Commonwealth University
Sanger Hall 11-009
Box 98033
1101 East Marshall Street
Richmond, VA 23298-009

RE: Sub-recipient Audit Requirements of OMB Circular A-133

Dear Sir/Madam,

Your institution has been established as a sub-recipient of federal funds through Gallaudet University. Pursuant to the agreement, please provide the following information related to your compliance with OMB Circular A-133. Please check the appropriate section below and provide any required documents:

1. We have not yet completed our A-133 audit for fiscal year 2007. We expect the audit(s) to be completed on _____. Upon completion we will advise you of the results.
2. We have completed the A-133 audit for fiscal year 2007. The audit presented no material weakness, no material instances of noncompliance, and no findings related to any sub-award(s) from Gallaudet University. Accordingly, we are not enclosing a copy of the audit report.
3. We have completed our A-133 audit for fiscal year 2007. Material weakness, material instances of noncompliance, or findings related to any sub-award(s) from Gallaudet University were noted. Accordingly, we are enclosing a copy of the audit report. Relevant findings, our responses and corrective action plan are addressed on page(s) _____.
4. We are not subject to the requirement of A-133 because we are:
 are a for-profit organization.
 are a foreign (non-U.S.) entity.
 receive less than \$500,000 in total federal support.

If your institution falls into one of the categories in #4, please enclose:

An audited financial statement

Independent auditor's management letter

Other (explain) _____

Signature: _____ Date: _____

Typed Name and Title: _____

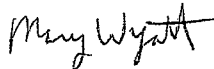
Phone Number: _____

Please address all correspondence to:

Gallaudet University
Finance Office
ATTN: Victoria Sealock
800 Florida Avenue, NE
Washington, DC 20002

We would appreciate your response as soon as possible. Please fax the completed form to (202) 448-6920. If you should have any questions regarding this request, please contact me at (202) 651-5299 or Victoria.Sealock@gallaudet.edu. Thank you for your cooperation.

Sincerely,



Mary Wyatt
Senior Grant Accountant