

March 7, 2017

Mr. Marcin Skomial Chief Financial Officer Surface Transportation Board 395 E Street, SW Washington, DC 20423

Dear Mr. Skomial:

In accordance with the Accountability of Tax Dollars Act of 2002, we are initiating an audit of the Surface Transportation Board's (STB) financial statements for fiscal years 2017 and 2016. We have engaged an independent audit firm—Leon Snead & Company, PC—to conduct this audit. The firm will conduct its work subject to OIG oversight and in accordance with generally accepted Government auditing standards and the Office of Management and Budget's (OMB) Bulletin 15-02, Audit Requirements for Federal Financial Statements.

Leon Snead expects to begin its work by mid-March, and conduct its work at STB Headquarters in Washington, DC, and one of its service providers in Denver, CO. The audit report is due to OMB by November 15, 2017.

If you have any questions, please contact me at (202) 366-1407, or George Banks, Program Director, at (410) 962-1729.

Sincerely,

Louis C. King

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Assistant Inspector General for Financial and Information Technology Audits