

management's attention or required additional audit work. Since no recommendations are being made in this letter report, a formal response is not required.



Rickey R. Hass
Assistant Inspector General
Financial, Technology, and Corporate Audits
Office of Audit Services
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Attachment

cc: Team Leader, Audit Liaison, CF-1.2
Audit Liaison, SC-32.1

Attachment

SCOPE AND METHODOLOGY

The fieldwork for this review was conducted during November 2005 at the offices of Deloitte & Touche LLP, located in McClean, Virginia. We reviewed the Deloitte & Touche LLP audit report, entitled *The Institute for Genomic Research: Financial Statements and Supplemental Information for the Year Ended December 31, 2004 and Independent Auditors' Reports In Accordance with Government Auditing Standards and Office of Management and Budget Circular A-133* and related workpapers.

We discussed the results of our review with Deloitte & Touche LLP representatives on November 15, 2005.