



UNITED STATES GENERAL ACCOUNTING OFFICE  
WASHINGTON, D.C. 20548

GENERAL SERVICES  
AND CONTROLLER

FEB 26 1986

Harold J. Engel  
Acting Director  
Torts Branch, Civil Division  
U.S. Department of Justice  
Washington, D.C. 20530

Attention: Albert Cohen

Dear Sir:

Reference is made to your letter of October 3, 1985, to Mrs. Rollee Efros, Associate General Counsel, wherein you requested certain GAO documents relating to the Manhattan Project. This information was felt to be relevant to current litigation between the United States and the asbestos industry.

By letter dated November 5, 1985, Mrs. Efros advised that the requested information was classified and that the documents had been transferred to me to ascertain whether the information may be declassified.

In as much as the GAO does not have classification/declassification authority, the information was referred to the Department of Defense and subsequently to the Departments of Energy and State for security reviews. This process has been completed and all agencies concerned have agreed that the information may be declassified. Enclosed are copies of the formerly classified documents as well as copies of the involved agencies' responses to our request.

The original files have been returned to Mrs. Efros' staff. If additional information is desired from the GAO files please contact Neill Martin-Rolsky at 275-5544. If further information regarding the security review process is required please contact me at 275-5712. We are pleased to have been of assistance in this matter.

Sincerely,

David A. Dittmeier  
Manager, Information & Personnel Security  
Office of Security & Safety

w/o Enclosure



COMPTROLLER GENERAL OF THE UNITED STATES  
WASHINGTON 25

33 801  
B-33701

(4)

September 23, 1946.

COMP GEN.  
FILE COPY

Lt. Col. Robert J. Walsh,  
Corps of Engineers,  
Madison Square Area,  
P. O. Box 42, Station F,  
New York 16, New York.

My dear Col. Walsh:

Your request by telephone from New York today for a copy of the decision of the Comptroller General dated April 19, 1943, B-33801, has been brought to my attention. You are advised that the Secretary of War requested that the matters covered by the decision be treated as confidential and accordingly, I am not at liberty to make a copy of the decision available to you.

The decision was rendered to the Secretary of War and it is suggested that you contact his office for a copy of same.

Respectfully,

/s/ W. L. Ellis  
Assistant to the  
Comptroller General.

Comptroller General  
Washington 25

MAR 8 - 1945

The Comptroller General:

With respect to an accounting for funds advanced to the contractor by the Government for the purposes of establishing and replenishing (1) a collateral or guarantee fund to secure the payment of insurance premiums as provided by sections 8 and 9 of Article XIV and (2) an Employees Benefit Fund as provided by Article XXVIII of cost-plus-a-fixed-fee contract W-7412-eng-1, which provisions were approved in B-33801 of 10/27/43, it is proposed, with your approval, upon receipt of vouchers covering such advances, to "debt report" the amounts under item (1) against the insurance carrier(s) with proper cross references to the contractor and the bank(s) involved and under item (2) against the contractor with proper cross reference to the bank(s) involved.

Both the collateral insurance fund and the Employees Benefit Fund are to remain available for use throughout a period of ten years after termination of manufacturing operations under that contract and the foregoing procedure is proposed in lieu of stating exceptions against the vouchers since the statutory liability under the disbursing officer's bond will have expired.

COMP. GEN.

FILE COPY

(Signed) E. W. BELL  
Chief, Audit Division.

MAR 12 1945

Enclosure:  
Contract W-7412-eng-1 ✓

B-33801-O.M.  
Chief, Audit Division:

Returned. Action proposed is approved.

(Signed) Lindsay C. Warren

Comptroller General  
of the United States.

Enclosures.

*Handwritten initials and date:*  
JWB  
3/12/45

Mr. Coffey

B-33801-O.M.

rwf

Do not CIRCULATE
<i>[Signature]</i>
<i>3/10/45</i>
(Initial)

(Proposed Indorsement)

COMP. GEN.  
FILE COPY

Chief, Audit Division:

*JNB*  
*3/10/45*

Returned. Action proposed is approved.

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Comptroller General  
of the United States.

Enclosures.