



March 20, 2015

MEMORANDUM FOR: Michelle K. Lee
Under Secretary of Commerce for Intellectual Property and
Director of the United States Patent and Trademark Office

A handwritten signature in black ink, appearing to read "Andrew Katsaros".

FROM: Andrew Katsaros
Principal Assistant Inspector General for Audit and Evaluation

SUBJECT: Audit of USPTO's Unliquidated Obligations

We are initiating an audit of USPTO's unliquidated obligations as a follow-up to our audit report number OIG-13-026, issued in June 2013. Our objective is to evaluate the effectiveness of USPTO's obligation and deobligation review policies and procedures that were implemented since the 2013 report.

We plan to begin this work immediately, and conducted an entrance conference on March 18, 2015. We will conduct our fieldwork at the USPTO offices in Alexandria, VA.

If you have any questions, please call me at (202) 482-7859, or Susan Roy, Regional Inspector General for Audit, Atlanta Regional Office, at (404) 730-2063.