

Barry C. Melancon, CPA
President & CEO

December 23, 2008

Mr. Michael Crawford
2800 SW 121st Street
Oklahoma City, OK 73170

Dear Mike:

I am writing to express my appreciation for your years of service as the AICPA representative to the Governmental Accounting Standards Advisory Council (GASAC). Your extensive knowledge about accounting and financial reporting by state and local governmental entities is impressive and was most certainly an asset to GASAC.

You served the maximum term length and were called upon to serve temporarily as acting GASAC chairman when the need arose. Clearly you were highly regarded by your fellow GASAC members and the Governmental Accounting Standards Board members and staff.

Thank you again for all of your efforts on behalf of the AICPA. Your leadership, commitment to, and knowledge of the profession and governmental accounting and auditing has benefited many individual CPAs, their clients, and the profession as a whole.

Sincerely yours,

AICPA



Barry C. Melancon, CPA
President and CEO

cc: Mary Foelster