



May 13, 2009

Board of Governors
American Society of Ichthyologists & Herpetologists.

We have audited the financial statements of the American Society of Ichthyologists & Herpetologists (ASIH) as of and for the year ended December 31, 2008, and have issued our report thereon dated May 13, 2009. Professional standards require that we provide you with the following information related to our audit.

Auditors' Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated February 8, 2008, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibility

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope, and timing previously communicated to you in our engagement letter.

Significant Audit Findings

There were no significant audit findings this year.

Corrected and Uncorrected Misstatements

Professional standards require that we accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate those matters to the appropriate level of management. All such known material misstatements have been corrected by management.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 13, 2009.

Comments and Recommendations

Credit Risk - At times during the year, the amount of cash deposited in a bank exceeded the Federal Deposit Insurance Corporation (FDIC) limit of \$100,000 (prior to June 30, 2008) on insured deposits. ASIH has not experienced any losses on the accounts. Management believes ASIH is not exposed to any significant credit risks related to cash and that these balances are necessary to meet normal operating cash flow requirements. However, in the current economic environment and considering the temporary increase in FDIC insurance to \$250,000 through December 31, 2009, we recommend management review available public information regarding the nations banking system at fdic.gov to determine the creditworthiness of current banking relationships.

This communication is intended solely for the use of the Board of Governors, Audit Committee, and management and is not intended to be and should not be used by anyone other than these specified parties.

Richard D. Harman & Associates A. C.