



June 10, 2013

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, 2012, and have issued our report thereon dated June 10, 2013. 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 January 16, 2012, 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.

Other Matters

During our review of the Society's current *Investment Policy Statement* (Policy) we noted that an approval signature was missing from the last page, which would have shown that the Policy was authorized by the appropriate governing committee. We were informed that the Policy was properly approved but that documentation was not completed timely. In this age of paperless information and documentation, it is important that policies and procedures are in place to assure that documents are properly acknowledged as approved on a timely basis, or that procedures are initiated or revised to complete that process.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 10, 2013.

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. Sarwan + Associates A. C.