

**FISH EMERGENCY
SERVICES, INC.**

Management Letter

**For the Year Ended
September 30, 2007**



MCDONALD JACOBS December 10, 2007

Jake Jacobs, CPA

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Principal*

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of counsel*

The Board of Directors
Fish Emergency Service, Inc.
Portland, Oregon

In planning and performing our audit of the financial statements of Fish Emergency Service, Inc. for the year ended September 30, 2007, we considered the Organization's internal control to plan our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on internal control.

During our audit, if we become aware of areas where there are opportunities for strengthening internal controls, we communicate our findings and suggestions in this letter. Our comments are summarized below. We are pleased to report that we do not have any new findings. This letter does not affect our report dated December 10, 2007, on the financial statements of Fish Emergency Service, Inc.

STATUS OF PRIOR YEAR RECOMMENDATION

Disaster Recovery Plan

The Organization did not have a plan in the event of a disaster affecting operations and data processing capability. We recommended that the Organization perform formal contingency planning and that related policies and procedures be developed to minimize the downtime that could occur in the event of a disaster.

Status: Our recommendation was adopted and a formal plan was developed.

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We wish to thank Gloria Colvin and the staff of Fish Emergency Service, Inc. for their support and assistance during our audit.

This report is intended solely for the information and use of the Board of Directors, management, and others within the Organization.

McDonald Jacobs, P.C.

Strength in Numbers

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