

**9-1-1 ASSOCIATION OF CENTRAL
OKLAHOMA GOVERNMENTS**

AUDIT COMMUNICATION LETTER

For the Year Ended June 30, 2009

October 13, 2009

To the Board of Directors of the
9-1-1 Association of Central Oklahoma Governments

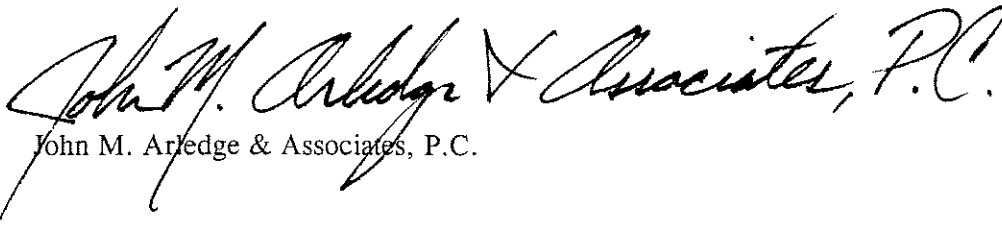
We have audited the financial statements of the 9-1-1 Association of Central Oklahoma Governments ("9-1-1 ACOG") for the year ended June 30, 2009 and have issued our report thereon dated October 13, 2009.

Our professional standards require that we communicate with you concerning certain matters that may be of interest to you in fulfilling your obligation to oversee the financial reporting and disclosure process for which management of 9-1-1 ACOG is responsible. Our comments to assist the Board of Directors in fulfilling that obligation are presented in Exhibit I.

This information is intended solely for the use of the Board of Directors and management and is not intended to be and should not be used by anyone other than these specified parties.

We will be pleased to discuss these comments with you further at your convenience.

Sincerely,



John M. Arledge & Associates, P.C.

REQUIRED COMMUNICATIONS

Our Responsibility under Generally Accepted Auditing Standards

As stated in our engagement letter dated August 3, 2009, our responsibility, as described by professional standards, is to express opinions 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 responsibilities.

As part of our audit, we considered the internal control of 9-1-1 ACOG. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of 9-1-1 ACOG's compliance with certain provisions of laws and regulations. However, the objective of our tests was not to provide an opinion on compliance with such provisions.

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 dated August 3, 2009.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the 9-1-1 ACOG are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during FY-2009. We noted no transactions entered into by the 9-1-1 ACOG during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

REQUIRED COMMUNICATIONS

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. There were no known or likely misstatements (adjustments) identified during the audit.

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 auditor's 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 October 13, 2009.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the 9-1-1 ACOG's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the 9-1-1 ACOG's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Services Provided

During FY-2009 John M. Arledge & Associates, P.C. performed no other services for 9-1-1 ACOG.
