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THE PRESIDENT

June 25, 2008

Dr. James F. Gaertner, Ph.D.
President
Sam Houston State University
P.O. Box 2026
Huntsville, Texas 77341-2026

Dear Dr. Gaertner:

This letter affirms that Sam Houston State University was audited for the year ended August 31, 2006, as part of the State of Texas Federal Portion of the Statewide Single Audit. The report resulting from that audit was dated March 07, 2007.

The State Auditor's Office conducted the audit. The federal "cluster" of programs audited was Student Financial Assistance, and the work performed at Sam Houston State University was completed as part of the audit of this cluster at the statewide level. No findings were reported for Sam Houston State University, as evidenced by the lack of any reportable conditions, weaknesses, or non-compliance for Sam Houston State University in the audit report.

Please contact me at (512) 936-9611 if you have additional questions.

Sincerely,

Verma Elliott, CGAP, CIA
Audit Manager

cc: Ms. Kelly R. Benge, CPA, University Director of Internal Audit

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