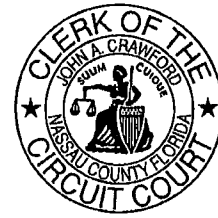




John A. Crawford
Clerk of the Circuit Court
Nassau County



November 7, 2007

The Honorable Jim B. Higginbotham, Chairman
Nassau County Board of County Commissioners
Post Office Box 1010
Fernandina Beach, FL 32035

Dear Chairman and Commissioners:

In addition to news articles recently printed, other concerns have been expressed directly to me about the transition of the Animal Control Department from one manager to another. From the auditor perspective, I am concerned that the Board and taxpayers have an adequate accounting for the assets and controlled substances held by the Animal Control Department. Therefore, as county auditor, I would to offer you an examination conducted by the Clerk's Internal Audit Department. Alternatively, the Board may elect to contract with an external auditor to conduct such an exam. I think the Board and taxpayers would gain comfort knowing an internal review was conducted.

Please let me know as soon as possible if you would like our assistance.

Sincerely,

A handwritten signature in black ink, appearing to read "John A. Crawford".

John A. Crawford

jgb

cc: Edward Sealover
David A. Hallman
Ted Selby
Cynthia Ossenfort