



STATE OF MICHIGAN  
OFFICE OF THE GOVERNOR  
LANSING

JENNIFER M. GRANHOLM  
GOVERNOR

JOHN D. CHERRY, JR.  
LI. GOVERNOR

May 31, 2007

Mr. Robert S. Sher  
3208 Bloomfield Shore Drive  
West Bloomfield, MI 48323

Dear Mr. Sher:

On behalf of the people of the state of Michigan, I would like to thank you for serving as a member of the State Board of Accountancy.

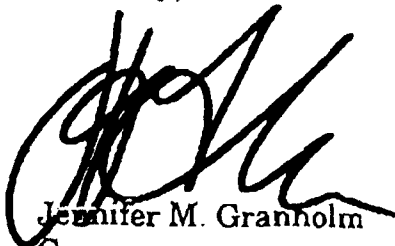
Your dedication both to the State Board of Accountancy and to serving the public interest is greatly appreciated and will not be forgotten. Public service, in any form, is a gift to the people of Michigan and a reminder of the ideals that lie at the very heart of our American democracy. Thank you for being such an active participant in building a bright future for our state.

I hope your time on the State Board of Accountancy was personally fulfilling and that you will look back on your work with pride. I know the people of Michigan certainly will.

Again, thank you for your service and your commitment to the great state of Michigan.

Warm personal regards.

Sincerely,



Jennifer M. Granholm  
Governor