



# APCO International

*Association Of Public-Safety Communications Officials-International, Inc.*

April 10, 2008

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Mr. Willis Carter  
President  
APCO International  
351 N. Williamson Blvd.  
Daytona Beach, FL 32114

Dear Willis:

I am writing regarding recent proposals concerning APCO's corporate governance documents and tax-exempt status.

APCO is considering whether it should replace its current Constitution and Bylaws ("C&B") with a single Bylaws document similar to that used by most non-profit corporations and organizations. I strongly support this change as I believe that the current C&B contains many provisions that more properly belong in policy and operations manuals, and should not be subject to the rigorous amendment process required of corporate bylaws. Furthermore, as your outside corporate counsel explained at the last Executive Council meeting, the current C&B structure leaves the association open to potential liability.

I have also reviewed a letter from your outside tax counsel regarding a change in the association's tax-exempt status. While tax law is outside of my areas of expertise, the analysis presented appears to be thorough, well-reasoned, and consistent with my more limited knowledge of the relevant law.

Finally, I want to congratulate you for your leadership in pursuing important governance issues that will have a lasting positive impact on the association. Please let me know if I can be of further assistance in this endeavor.

Sincerely,

Robert M. Gurs  
Director, Legal & Government Affairs