



COLE + REED P.C.
CERTIFIED PUBLIC ACCOUNTANTS

March 26, 2012

Nancy,

Attached to this email, you will find one (1) copy each of the following:

- Audited Financial Statements of the City of McAlester, Oklahoma, which also includes the following public trusts.
 1. McAlester Public Works Authority (see pages 25-28, and page 35)
 2. McAlester Airport Authority (see pages 25-28, and page 35)
 3. McAlester Regional Health Center Authority (see pages 32-33, and page 36)
 4. McAlester Parking Authority (see pages 32-33, and page 36)
 5. McAlester Municipal Improvement Authority (see page 35)
- 2011 Annual Survey of City and Town Finances (SA&I Form 2643)

The City received less than \$500,000 in Federal Awards in FY 2011; therefore, no Single Audit was required.

A filing fee of \$100 for this report has been previously delivered to the State Auditor & Inspector's Office.

Please let me know if you have any questions.

Sincerely,

Mike Gibson

Digitally signed by Mike Gibson
DN: cn=Mike Gibson, o=Cole & Reed, ou,
email=mjgibson@coleandreed.com, c=US
Date: 2012.03.26.13:14:18 -0500

Mike Gibson
For The Firm

MG:wnw
Enclosure (3)

cc: Ms. Toni Ervin, Chief Financial Officer, City of McAlester