



**Roberts,
Ritschke &
Tyczkowski, Ltd.**

Certified Public Accountants.

Mr. Victor Turoski, Treasurer
American Chemical Society - Division of Environmental Chemistry
Neenah, Wisconsin

We have reviewed the accompanying statement of assets, liabilities and fund balance - income tax basis of the American Chemical Society - Division of Environmental Chemistry as of December 31, 2003, and the related statement of revenues, expenditures, and changes in fund balance - income tax basis for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. All information included in these financial statements is the representation of the management of the American Chemical Society - Division of Environmental Chemistry.

A review consists principally of inquiries of organization personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with the income tax basis of accounting.

Roberts, Ritschke & Tyczkowski, Ltd.
ROBERTS, RITSCHKE & TYCZKOWSKI, LTD.
July 2, 2004



Roberts, Ritschke & Tyczkowski, Ltd.

Certified Public Accountants

July 6, 2004

Mr. Victor Turoski, Treasurer
American Chemical Society
Division of Environmental Chemistry
345 E. Wisconsin Avenue
Neenah, WI 54956

Dear Victor,

During our review of the financial statements for the year ended December 31, 2003, we noticed a couple of items that we believe should be brought to your attention.

The organization has been sending IRS Forms 1099 to members that receive expense reimbursements and to scholarship/grant recipients. You are not required to do this.

- Expense reimbursements paid under an accountable plan - the members report and document the expenses they incur and you reimburse them for the actual expenses - are not required to be reported.
- Scholarships and grants are not reportable unless the recipient is required to perform specific services as a condition for receiving the scholarship/grant, for example a college teaching assistant.
- I recommend that you do not send these forms in the future. I am enclosing a copy of the instructions for Form 1099-Misc with applicable instruction paragraphs highlighted.

The records that were available to us for reviewing the financial statements, while adequate, could be better organized. I suggest the following:

- Reconcile the checking account monthly when you receive the bank statement. Keep the reconciled bank statements and canceled checks together in a separate file.
- Keep deposits and their supporting documents in order by date in a separate file.
- Set up a separate file for each major investment account, i.e. Vanguard, Fidelity. Keep all the monthly statements in order in the file.
- Mark each bill that you pay with the date paid and the check number used for payment. Keep the paid bills in payment order in a separate file.
- Don't combine financial and non-financial information in the same file.

Island Professional Building
335 First Street, P.O. Box 679, Neenah, WI 54957-0679

(920) 722-2141 (800) 926-2093
FAX (920) 722-8637

Mr. Victor Turoski, Treasurer
July 7, 2004
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I recommend that you have Roberts, Ritschke & Tyczkowski, Ltd. prepare the Form 990 for your organization. The 2003 form that you furnished us contained a couple of minor errors. While I don't believe that these are significant enough to draw IRS attention, professional preparation would have eliminated them. Additionally, the accounting involved in preparing the Form 990 will reconcile the material asset accounts. This will probably give you the satisfaction you require regarding the accuracy of your records without the necessity of having a reviewed financial statement.

We appreciate the opportunity to be of service to you. It has been a pleasure working with you. I hope that our relationship will continue for a long time.

Please let me know if you have any questions.

Very truly yours,

ROBERTS, RITSCHKE & TYCZKOWSKI, Ltd.


Ronald E. Roberts, CPA
Senior Vice President

