

HARRIS COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT —
FONDREN ROAD

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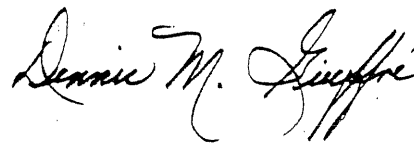
April 28, 2004

To Whom It May Concern:

Robert R. Belt, CPA, of the accounting firm of Sandersen, Knox & Belt, LLP, has provided the annual auditing and related accounting services for the Harris County Water Improvement and Control District – Fondren Road, for over ten years.

The Directors of the District have always found the services provided by Mr. Belt to be most professional, efficient, and effective. His work, presentations, and advise are always comprehensive, response to our requirements, timely, and with great clarity. Furthermore, our experience has been that the pricing for professional services by Sandersen, Knox & Belt is competitive.

I would certainly recommend the firm of Sandersen, Knox & Belt, LLP, as a competent and professional provider of auditing and related services to utility and other special districts.



Dennis M. Giuffrè
President
Harris County WCID – Fondren Road