



---

11607 Eagle Drive • Post Office Box 1048 • Mont Belvieu, Texas 77580 • (281) 576-2213 • (281) 385-2266 • Fax (281) 385-2194

October 12, 2005

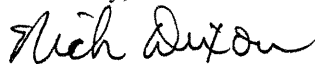
Dear Sirs:

With regard to the question of the City of Mont Belvieu's overall all opinion of Sandersen, Knox & Belt, our current audit firm; both the City's senior management and our City Council would unanimously agree that the firm has performed the best audits and given the best consultative services we have experienced. Some general comments that have come forth would include:

- "We find them to be thorough in their audit examination, yet never petty in their review of detail."
- "S.K. & B. is a professional firm that works with its clients and understands that "gottcha" is not the purpose for an audit."
- "They are independent in their management comments yet both fair and considerate of how their comments might be viewed by others."
- "One of the extra benefits of engaging S.K. & B. is their willingness to provide after audit phone support and consultations."

I hope these comments provide insight to interested parties.

Sincerely,

A handwritten signature in cursive script that reads "Nick Dixon".

Nick Dixon

Mayor

City of Mont Belvieu