



CITY OF BAYTOWN

February 4, 2009

Belt Harris & Associates LLLP
Certified Public Accountants

To Whom It May Concern:

I am pleased to recommend the auditing services of Belt Harris & Associates, LLLP. They have provided the City of Baytown (the "City") with high quality professional auditing services for the past four years. The recommendations that the City has received from their audits have been beneficial in improving our internal controls as well as to solidify internal processes. Their opinions have always been thoughtful and presented with the intention of improving the City's accounting and reporting.

The City of Baytown is a Home Rule City with a Council/Manager form of government. The City crosses two counties and has a growing population which currently exceeds 70,000. General municipal services include public safety, public works, water and sewer, culture and recreation among others. It is also the primary government for the component unit of the Baytown Area Water Authority. Also included in the reporting entity are several special districts which each have their own particular reporting requirements. Industrial District Agreements and managing growth into the ETJ present their own accounting and reporting challenges. Having an audit firm that has a sound background with these special reporting circumstances and who can provide guidance when necessary is reassuring to the Finance staff as well as City Administration.

I can confidently recommend their firm and attestation services to your organization.

Sincerely,

Cynthia Pearson
Director of Finance