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November 10, 2008

Belt Harris & Associates, LLLP
Certified Public Accountants

To Whom It May Concern:

I am very pleased to recommend the auditing services of Belt Harris & Associates, LLLP. They have provided the City of Dayton with high quality professional auditing services for the past four years. The partners and their entire staff have been and are a great pleasure to work with and are second-to-none in the field of public entity auditing.

Belt Harris & Associates, LLLP can be counted on for a very thorough and accurate engagement of any size entity. Their recommendations and opinions on improving internal controls and procedures will prove most valuable.

Without hesitation I can confidently recommend their firm and attest to the services that they will perform for your organization.

Sincerely,

Chris L. Contreras
Assistant City Manger – Finance/Administration