



City of Palestine

R. Dale Brown
City Manager

Robert T. Pennington
Finance Director

January 21, 2009

To Whom It May Concern:

The City of Palestine has valued several years of auditing services from Belt Harris & Associates, LLLP. Staff is pleased with their commitment and working relationship that is necessary in completing an extensive audit in a timely manner. I recommend the auditing services of Robert Belt, CPA and Stephanie Harris, CPA of Belt Harris & Associates, LLLP for their high quality professional auditing services. The recommendations that the City of Palestine has received from their audits have been beneficial in improving our internal control, and their opinions have always been straightforward and constructive to the financial betterment of the City. In addition, the firm's experience in performing single audits has benefited us as well.

The City of Palestine is a Home Rule city of 20,000 which is the commercial and service hub for Anderson County. The City has a general operating budget of nearly \$14 Million and generates \$7 Million in enterprise responsibilities that include water and sanitation services. The City of Palestine account is a complex financial composition that includes over 75 separate funds that comprise a sundry of grants and special revenue funds.

I recommend Belt Harris & Associates, LLLP services to your organization.

Sincerely,

A handwritten signature in black ink, appearing to read 'R. T. Pennington', with a long horizontal flourish extending to the right.

Robert T. Pennington
Finance Director