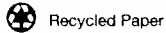




# City of West University Place

*A Neighborhood City*



January 21, 2009

Belt Harris & Associates, LLLP  
*Certified Public Accountants*  
730 N. Post Oak Rd., Suite 401  
Houston, Texas 77024

To Whom It May Concern:

I have worked with Robert Belt and Stephanie Harris for a number of years in my previous position as Finance Director for the City of Baytown and currently as Finance Director for the City of West University Place. They have always been a valuable resource in answering various questions as they relate to the financial administration of cities, and I have greatly appreciated their help throughout the years.

While at the City of Baytown, they performed engagements varying from the audit of the City's Comprehensive Annual Financial Report to specific agreed upon procedures for hotel/motel taxes and sales taxes. I have always been very satisfied with their level of service and ability to meet deadlines. They have continually gone above and beyond what was required. Additionally, their professionalism in conducting the engagements, from beginning to end, is above what I expected. It is a pleasure to work with the entire Belt Harris & Associates, LLLP team.

Sincerely,

Rhonda Daugherty, CPA, CGFO  
Finance Director  
City of West University Place