



**WEAVER
AND
TIDWELL**

L.L.P.

CERTIFIED PUBLIC
ACCOUNTANTS
AND CONSULTANTS

To the Shareholders of
BROWN, ARMSTRONG PAULDEN McCOWN
STARBUCK AND KEETER, A.C.
and the Center for Public Company Audit Firms Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Brown Armstrong Paulden McCown Starbuck and Keeter, A.C. (the firm) applicable to non-SEC issuers in effect for the year ended October 31, 2005 and have issued our report thereon dated January 12, 2006. The matters described below are not considered to be of sufficient significance to affect the opinion expressed in that report, which should be read in conjunction with this letter.

Engagement Performance

Comment – The firm's quality control policies and procedures require that appropriate written representations be obtained from management on applicable accounting and auditing engagements. During our review, we noted instances where the management representation letter obtained did not contain all of the language required by professional standards and/or the circumstances and one instance where the management representation letter obtained was not appropriately dated. The deficiencies noted were not of such significance to require obtaining a new letter. Instead, the firm will correct the deficiencies on the subsequent engagements with which we concur.

Recommendation – We recommend the firm direct all engagement personnel to carefully review the content and date of all management representation letters prior to inclusion in the engagement working papers and release of the firm's reports. Also, we recommend this matter be given additional emphasis as a part of the firm's monitoring procedures.

Comment – The firm's quality control policies and procedures require that audit procedures performed and the resultant conclusions be adequately documented in the engagement working papers. We noted several instances where the nature and extent of planning and final analytical procedures were not adequately documented in the working papers and a few instances where planning analytical procedures were not performed as required. From conversations with engagement personnel, we were satisfied in each of the lack of adequate documentation instances that sufficient procedures were performed. For the lack of performance instances, the firm intends to perform adequate planning analytical procedures on the subsequent engagements with which we concur.

Recommendation – We recommend the firm remind all personnel of the firm's documentation policies and procedures. Further, we recommend that engagement reviewers be directed to carefully consider whether appropriate planning and final analytical procedures have been performed and documented when reviewing engagement files.

Comment – The firm's quality control policies and procedures require various levels of review of the firm's reports prior to issuance. We noted a few instances where such reviews had not been carefully performed. As a result, the firm's reports did not contain all of the language required by professional standards. The firm intends to correct the deficiencies on the subsequent engagements with which we concur.

Recommendation – We recommend the firm reemphasize to engagement reviewers the need to carefully review the firm's report language for propriety prior to issuance. We also recommend this matter be given additional emphasis as a part of the firm's monitoring procedures.

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Dallas, Texas
January 12, 2006