

December 9, 2010

To Whom It May Concern:

The relationship we've had working with the T-Cot organization has been great. Not only are they great people to work with, we found them to be very knowledgeable and experienced in resolving issues associated with Texas severance and sales/ use taxes. T-Cot has been able to provide the resources and expertise we needed to obtain hundreds of thousands of dollars in refunds from overpayments of both severance and sales/use tax to the State of Texas. In addition, they provided much needed assistance in reviewing and handling several issues regarding recent Texas sales and use tax audits for our company. As a result, we were able to get much needed assistance with a critical piece of our business without having to increase our labor and overhead costs.

Steve Moran
VP Finance