

Prime Operating Company

a subsidiary of **Prime**Energy Corporation

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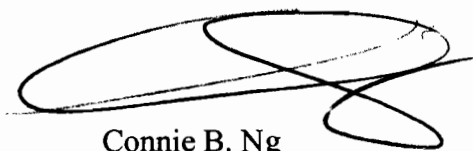
To Whom It May Concern:

We have been using T-COT, Inc.'s services for several years. The professionals, from T-COT, Inc., are exactly that – very knowledgeable, experienced, diligent, hard working professionals. They are always very respectful of our time – they come into our offices, bring their own equipment and get their research done with very little disruption to our staff. Their knowledge and experience as former state of Texas auditors are beneficial when they're working with the state on our behalf.

T-COT, Inc. provides a valuable service to companies that are busy growing their businesses and can't devote the time they wish they could in making sure they're not over paying sales and/or severance taxes.

It's always a pleasure working with T-COT, Inc. I would not hesitate in recommending their services to anyone. They know their stuff and they work hard for their clients!

Sincerely,



Connie B. Ng
Prime Operating Company
Corporate Compliance Director