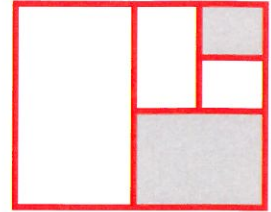


**SQUARE MILE ENERGY LLC**



December 29, 2010

RE: TCOT –Tax Consultants of Texas

To whom it my concern:

When we first started talking to the TCOT group we were thinking “Yea, we will spend a lot of time pulling documents and getting them information and spending a lot of time explaining things to them and in the end it won’t really matter.” Well we couldn’t have been more wrong. Yes, we did spend a little time pulling together the necessary documents but we didn’t spend very much time explaining things because they knew what information they were looking for.

The TCOT consultants were courteous and professional and we barely realized they were here. The refunds for past activities and classification changes they were able to negotiate for us for future activities made everything very worth our time. They have exceeded all of our expectations, both in the area of sales taxes and severance taxes.

We would highly recommend them to other companies in our industry.

Sincerely:  
Square Mile Energy LLC

Kenneth L. Durham  
Chief Financial Officer