



Burton McCumber & Cortez, L.L.P.
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January 22, 2008

County of Hidalgo
Purchasing Department
Attn: Martha L. Salazar – Purchasing Agent
2812 S. Hwy 281
Hidalgo County New Administration Building
Edinburg, Texas 78539

Attached are the following.

1. Two copies of the engagement letter to complete the audits of the County of Hidalgo.
2. Two copies of the engagement letter to complete the audit of the County of Hidalgo Juvenile Probation Department.

Our plan of action to complete the audit of the County of Hidalgo Juvenile Probation Department by March 1, 2008 is included on page 5 of the engagement letter. With respect to the audit of the County of Hidalgo, we have scheduled the audit to begin the first week of March to ensure a completion date by June 30.

Should you have any questions, please do not hesitate to call me.

Very truly yours,

BURTON MCCUMBER & CORTEZ, LLP

A handwritten signature in black ink, appearing to read "Ricky Longoria". The signature is stylized and written in a cursive-like font.

Ricky Longoria
Partner