



TEXOMA HEALTHCARE SYSTEM

March 17, 2005

J. Byron Horner  
President  
Utility Audit Company, Inc.  
P.O. Box 548  
Landrum, SC 29356-0548

Dear Byron:

It is a pleasure to write this letter of recommendation for Utility Audit Company. UAC successfully recovered over \$50,000 for Texoma Medical Center.

Your staff is very knowledgeable, professional, and efficient. They were a pleasure to work with and completed the work in a timely manner. There was minimal time involvement on our part and our working relationships with our vendors were never compromised.

I would highly recommend your services to any non-profit or government organization because there is no risk for your audit; just rewards generated by your work. Your service is an excellent way to recover overpaid taxes and realize future savings.

Sincerely,

A handwritten signature in black ink that reads "James E. Frosch". The signature is written in a cursive, flowing style.

James E. Frosch  
Controller  
Texoma Medical Center