



Pipes & Associates

Monte C. Pipes, CPA
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Certified Public Accountants

July 29, 2011

Mr. Jimmy Cox, Superintendent
Waskom Independent School District
P. O. 748
Waskom, TX 75692

Dear Mr. Cox:

As you can see, the enclosed audit engagement letter is not on Pipes & Associates letterhead. After much consideration, we have decided to merge our accounting practice with Goff & Herrington, PC. We feel confident that AJ Goff and Ronnie Herrington, the principals at Goff & Herrington PC, will be a good match for our clients. As you probably know, the Fall audit load has become very hectic for us and we have been searching for a solution for the past few years that would allow us to continue. We spent a great deal of time and effort searching for a good way to continue servicing your auditing needs, and a merger seemed the perfect solution. We believe having the extra help of established CPA's will make the workload more manageable and allow us to continue providing you with excellent local audit service. AJ and Ronnie have many years of experience in auditing and the public practice of accounting. We have included their letter of introduction.

We are now a part of Goff & Herrington PC and we want to assure you the only difference in service you will notice will be the new faces accompanying us on the audit. If you have any questions at all, please give us the opportunity to address them. We feel confident that this change will be beneficial to all, and will enable you to receive the type of service you have been accustomed to.

We have enjoyed working with you over the years and we appreciate your business and continued loyalty. Our phone number and P.O. Box are the same. The Lufkin phone number is (936)-875-3317 and the address is P.O. Box 153320 Lufkin TX 75915.

Please sign and return one copy of the engagement letter for our files.

Sincerely,

Monte C. Pipes, CPA

Carolyn A. Pipes, CPA