

DRAFT

December 20, 2006

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To the Board of Trustees
Keller Independent School District
Keller, Texas

TO BE USED ONLY FOR DISCUSSION
DISCUSSION PURPOSES. ENGAGEMENT
INCOMPLETE. THE DRAFT IS SUBJECT
FINAL REVIEW.

In planning and performing our audit of the financial statements of Keller Independent School District, we considered its internal control in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control. Our consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under standards established by the American Institute of Certified Public Accountants.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that errors or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. However, we noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended solely for the information and use of the Board of Trustees and management of the Keller Independent School District, and is not intended to be and should not be used by anyone other than these specified parties.

Weaver and Tidwell, L.L.P.

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KDC/ph