

Robert D. Goldstein, CPA

2603 Augusta Drive • Suite 1100 * Houston, TX 77057-5639 (713)
787-9927 • Fax (713) 789-7082 • e-mail RDGTexas@aoi.com Member of
the TSC.PA and the AICPA Center for Public Company Audit Firms

July 5,2006

To the Shareholder
MKP-Price & Co., P.C.

I have performed a peer review of selected engagements (engagement review) of the accounting practice of MKP-Price & Co., P.C. for the year ended March 31, 2006, in accordance with standards established by the Peer Review Board of the American Institute of Certified Public Accountants. MKP-Price & Co., P.C. has represented to me that the firm performed no services under the Statements on Auditing Standards, *Governmental Auditing Standards* or examinations of prospective financial statements under the Statements on Standards for Attestation Engagements (SSAEs) during the year ended March 31,2006.

An engagement review consists of reading selected financial statements or information and the accountant's report thereon, together with certain representations provided by the firm on the engagements submitted for review, and reviewing limited working papers for the purpose of considering whether the financial statements or information and the accountant's report appear to be in conformity with professional standards in all material respects and whether the firm's documentation conforms with the requirements of professional standards applicable to those engagements in all material respects. An engagement review also includes reading required representations provided by the firm but does not provide the reviewer with a basis for expressing any assurance as to the firm's system of quality control for its accounting practice, and I express no opinion or any form of assurance on that system.

In connection with my engagement review, nothing came to my attention that caused me to believe that the financial statements or information and the related reports submitted for review by MKP-Price & Co., P.C. for the year ended March 31, 2006, did not conform with the requirements of professional standards in all material respects or that the documentation required on those engagements did not conform with the applicable requirements of professional standards in all material respects.

