

Sicangu Wicoti Awayankapi
S. W. A. Corporation
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October 19, 2010

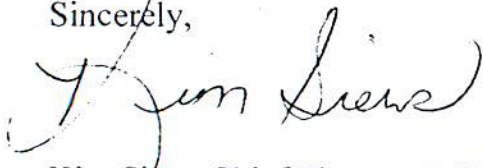
To Whom It May Concern:

JOSEPH EVE has performed our A-133 Single Audit for the last several years. They are up-to-date on all governmental reporting and compliance issues. We have been very pleased with the quality and efficiency of their work. We have found their staff to be very knowledgeable and pleasant to work with.

We highly recommend JOSEPH EVE for any accounting or auditing services you may need.

If you require further information, please do not hesitate to contact me.

Sincerely,



Kim Siers, Chief Finance Officer
SWA Corporation