

June 22, 2009

Simek & Company, PLC
2600 North Central Avenue, Suite 625
Phoenix, AZ 85004

Gentlemen:

We are providing this letter in connection with your review of the balance sheet – income tax basis and related statements of income – income tax basis and members’ equity – income tax basis of M3 Eagle, L.L.C. (the “Company”) as of March 31, 2009 and for the three months then ended for the purpose of expressing limited assurance that there are no material modifications that should be made to the financial statements in order for them to be in conformity with the income tax basis of accounting. We confirm that we are responsible for the fair presentation in the financial statements of financial position and results of operations in conformity with the income tax basis of accounting.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm, to the best of our knowledge and belief, as of June 22, 2009, the following representations made to you during your review.

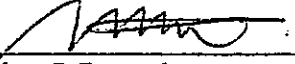
1. The financial statements referred to above are fairly presented in conformity with the income tax basis of accounting.
2. We have made available to you all:
 - a. Financial records and related data.
 - b. Minutes of the meetings of members or summaries of actions of recent meetings for which minutes have not yet been prepared.
3. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.
4. We acknowledge our responsibility to prevent and detect fraud.



5. We have no knowledge of any fraud or suspected fraud affecting the Company involving management or others where the fraud could have a material effect on the financial statements, including any communications received from employees, former employees or others.
6. We have no plans or intentions that may materially affect the carrying amounts or classification of assets and liabilities.
7. There are no material losses (such as from purchase or sales commitments) that have not been properly accrued or disclosed in the financial statements.
8. There are no:
 - a. Violations or possible violations of laws or regulations, whose effects should be considered for disclosure in the financial statements.
 - b. Other material liabilities or gain or loss contingencies that are required to be disclosed.
9. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that should be disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
10. The Company has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets, nor has any asset been pledged as collateral.
11. We have complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
12. The following have been properly recorded or disclosed in the financial statements:
 - a. Related party transactions, including as applicable sales, purchases, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.
 - b. Guarantees, whether written or oral, under which the Company is contingently liable.
 - c. Significant estimates and material concentrations known to management that are required to be disclosed in accordance with the AICPA's Statement of Position 94-6, *Disclosure of Certain Significant Risks and Uncertainties*. (Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.)
 - d. Environmental remediation responsibilities or obligations.




13. To the best of our knowledge and belief and except as disclosed in the financial statements no events have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the financial statements.
14. We have responded fully and truthfully to all inquires made to us by you during your review.



William I. Brownlee
Manager of The M3 Companies, L.L.C.

6/22/09

Date



Thomas D. Cervino, CPA
Executive Director of Finance
The M3 Companies, L.L.C.

6/22/09

Date