

April 7, 2009

Mr. Scott Johnson
Director
Baytown Parks and Recreation Department
2407 Market Street
Baytown, Texas 77520

Reference: Baytown Parks and Recreation Master Plan

Dear Mr. Johnson:

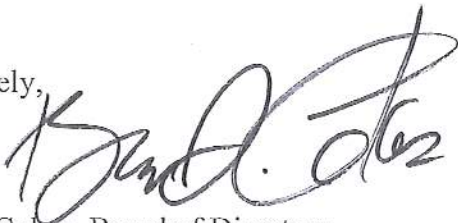
Knudson, LP has been working with Municipal Utility District No. 23 for over 5 years; always providing competent and timely professional landscape architectural design and construction management services to the residents of this district.

During the past five years, Knudson has assisted our district in creating and implementing a Comprehensive Parks and Open Space Master Plan. The Knudson team actively engaged multiple user groups throughout the neighborhood for input on parks and ultimately crafted a plan that provides for the recreational needs of our district's residents.

To date, Knudson has completed seven neighborhood park projects, with construction dollars spent, totaling over 1.6 million. Knudson's oversight during the completion of these projects has been very professional and thorough. They have consistently produced deliverables on time and within agreed upon budgets.

During my tenure as the Board President, MUD 23 has benefited greatly from its relationship with Knudson, and I look forward to working closely with them in the future.

Sincerely,



Brian Cokes, Board of Directors
Municipal Utility District No. 23
