



**EAGLE ROCK**  
ENERGY PARTNERS

February 25, 2014

Mr. Greg Coco  
Recovery+Solutions, Inc.  
2035 FM 359, Suite K  
Richmond, TX 77406

Dear Mr. Coco,


I am pleased to submit this client reference letter on behalf of Recovery+Solutions.

The Eagle Rock Energy Services, L.P. has been working with Recovery+Solutions, Inc. (RSI) over the past 4 years. RSI was brought in to conduct a secondary audit of our accounts payable and sales/use taxes. The services of RSI have included recoveries in many areas including but not limited to duplicate payments, credits lost, discounts missed, and sales and use tax paid in error resulting in impressive recoveries (8 times more during the same time period of the primary audits) as well as future savings. RSI has also provided valuable assistance and insight in planning to minimize future overpayments and sales tax liabilities. They displayed extensive auditing experience, knowledge of Texas & Louisiana tax laws and sensitivity to the requirements of our staff and vendors. Their staff was courteous and operated independently, requiring minimal involvement from our staff. Their experience across many industries allowed them to bring an out of the box thought process to sales and use tax resulting in new ways of looking at what might at first appear to be a straightforward issue.

As a Tax Manager, I recognize the importance of using a boutique firm like RSI for assistance in an area that has become increasingly complicated and is subject to ongoing changes in the regulations. This type of assistance is especially valuable given the limited time that my staff and I have available to focus on and deal with audit and tax related issues.

Recovery+Solutions conducted themselves in a knowledgeable, courteous, and professional manner and have exceeded our expectations. Based on our experience, I highly recommend the services RSI.

Sincerely,

  
David M. Duke, CPA  
Tax Manager