



TARRANT COUNTY, TEXAS

No Material Weakness Letter

September 30, 2009



KPMG LLP
Suite 3100
717 North Harwood Street
Dallas, TX 75201-6585

March 23, 2010

The Commissioners' Court
Tarrant County, Texas

Ladies and Gentlemen:

We have audited the basic financial statements of Tarrant County, Texas (the County), for the year ended September 30, 2009, and have issued our report thereon dated March 23, 2010. In planning and performing our audit of the financial statements of the County, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above.

This communication is intended solely for the information and use of management, the Commissioners' Court, others within the organization, and other regulatory authorities, and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

KPMG LLP