

JPMorgan Chase Bank 707 Travis St. – 9 Floor North Houston, TX 77002

Arthur K. Neville Senior Vice President Texas Government Banking

August 10, 2007

Ms. Becky Knight Assistant Superintendent Financial Services Cypress-Fairbanks I.S.D. 10300 Jones Road Houston, TX 77065

Dear Ms. Knight:

As the depository bank for the Cypress Fairbanks Independent School District (CFISD) since 1995, we have diligently worked together to ensure systems are in place to deter unauthorized use of District funds. To our knowledge, CFISD has not had a major breach of confidence in the financial operations of the district and we both are working hard to ensure this continues.

Therefore, it is our recommendation that CFISD omit posting check numbers on the District Web site. By posting the check number along with other key details about checks written, an opportunity is created to circulate counterfeit checks and/or allow for unauthorized use of District funds.

Thank you for your continued support in preventing fraud! If you have any additional questions, do not hesitate contacting me.

Sincerely,

Art Neville

Senior Vice President