

Blake M. Briscoe

Certified Public Accountant

Member:

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To the Board of Directors
Pecan Plantation Owners Association

In planning and performing my audit of the financial statements of Pecan Plantation Owners Association for the year ended October 31, 2007, I considered Pecan Plantation Owners Association's internal control to determine my auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control.

However, during my audit if I become aware of matters that are opportunities for strengthening internal controls and operating efficiency I will discuss them in this letter. The memorandum that accompanies this letter summarized our comments and suggestions regarding those matters, if any. This letter does not affect my report dated December 11, 2007 on the financial statements of Pecan Plantation Owners Association.

I will review the status of these comments during my next audit engagement. I will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Very truly yours,

Blake M. Briscoe, CPA

Opportunities for Strengthening Internal Controls:

During our audit we did not find any matters that were considered reportable conditions.

Management did bring to our attention the situation that is being addressed concerning management levels of authority for signature on various documents, which we agreed needed to be considered and amendments made to policy.

Opportunities for Strengthening Operating Efficiency:

During our audit we did not find any matters that were considered reportable conditions.

Overall we were pleased with the testing of controls and the results that we found in all areas. Management should be commended for a job well done.