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November 18, 2005

To the Board of Trustees
Trinity Valley Community College
100 Cardinal Drive
Athens, Texas 75751

We have completed the audit of the general purpose financial statements of Trinity Valley Community College as of and for the year ended August 31, 2005. The purpose of the engagement was to express an opinion on the financial statements, not to provide assurance on internal controls. As a result of the "Single Audit" or "Federal Areas" of this audit, we are writing this management letter to you to communicate certain matters which came to our attention during the course of the audit. Also, comments regarding other matters not necessarily involving "Federal Areas" are presented for your information.

We also refer you to the opinion letters which are included in the "Single Audit" section in Trinity Valley Community College's bound audit for 2005.

We understand that the prior requirement to submit a copy of your management letter with your single audit was not addressed in the 1997 Circular A-133, under which you are audited this year. Governmental Audit Standards "Yellow book" requirements are still in effect as to disclosing the management letter, and some agencies may request a copy.

The audit disclosed no findings required to be reported.

We noted continued improvement in accounting records during the year under audit and commend you for the good accounting staff you now have. We have discussed with your accounting staff non-major, procedural recommendations in certain areas of your accounting records for reporting purposes. We appreciate your giving us this opportunity to serve your institution. Should you desire further clarification or wish to discuss these or other matters, please contact us.

Smith, Lambright & Associates, P.C.

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