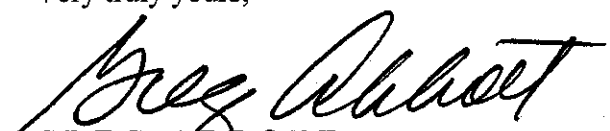
SUMMARY

Because the Brazos River Authority (the "River Authority") is, in its enabling legislation, designated a municipality, we believe a court would conclude that the River Authority is a municipal government for purposes of Occupations Code subsection 901.410(1). Accordingly, an employee of the River Authority who holds a license under the Texas Public Accountancy Act and otherwise qualifies for the exemption is exempt from the professional fees imposed under Occupations Code sections 901.406 and 901.407.

Very truly yours,



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