

March 17, 2003

Ms Kim McDoniel
Metro Department of Finance
Internal Audit Division
222 Third Avenue North, Suite 401
Nashville, TN. 37201

Dear Ms. McDoniel:

This letter is acknowledgement that we have received the Performance Audit report of the Gaylord Entertainment Center. While I generally agree with the findings of the report, the specific recommendations will be discussed in more detail with the members of the Sports Authority Board as soon as practical.

As Executive Director of the Sports Authority, I can assure you that our staff will keep your office apprised of the status of the Board's deliberations and actions related to the findings and recommendations contained in the report.

Regards,

Walter Overton