September 7, 2007

Mr. Thomas Roy, CPPB
Principal Procurement Specialist
City of San Diego
Purchasing & Contracting Department
1200 Third Avenue, Suite 200
San Diego, California 92101-4195

Re: RFP No. 8955-07-T
Professional Audit Consultant to Support the City's Audit Committee

Dear Jeff,

Jefferson Wells is pleased to respond to your request for additional information about several points that arose during the oral interview of our team that was held on August 28, 2007. Please consider this letter as an addendum to our response to RFP 8955-07-T dated August 20, 2007.

1. Commitment of Professional Resources – Jefferson Wells hereby commits to make available the Primary Consultant (Robert Miranda) and Back-Up Consultant (James Santer) for up to 50% of their available time during the course of the year, if needed to accomplish the City of San Diego's statement of work. This commitment of Primary and Back-Up Consultant resources will continue into subsequent years if the City exercises its annual contract renewal options.

2. Access to Broad Range of Resources and Expertise – Jefferson Wells is pleased to offer to the City of San Diego access to our broad range of expertise and resources in internal audit, finance operations, technology risk and tax operations to support the scope of work identified in RFP 8955-07-T. Jefferson Wells commits to the City of San Diego the following fee schedule for these additional resources:

Labor Category	Fully Burdened Hourly Rates				
	Year 1	Year 2	Year 3	Year 4	Year 5
Director	$250.00	$262.50	$275.63	$289.41	$303.88
Engagement Manager	$175.00	$183.75	$192.94	$202.58	$212.71
Professional Staff	$155.00	$162.75	$170.90	$179.43	$188.40

3. Continuing Professional Education – Jefferson Wells is committed to ensuring that our personnel are current with professional standards and technical matters. The Primary and Back-Up consultants supporting the City of San Diego will receive appropriate technical training on current government accounting standards (GAS), generally accepted government auditing standards (GAGAS), and other training relevant to the City's statement of work. This training commitment will continue into subsequent years if the City exercises its annual contract renewal options.

Please note our new San Diego office address effective September 1, 2007 that is:

Jefferson Wells
4445 Eastgate Mall, Suite 2060
San Diego, California 92121
(858) 812-2837 telephone
(858) 81202001 Fax

We sincerely appreciate this opportunity to propose our services to the City of San Diego. If you have any questions about our proposal please feel free to contact me at (714) 515-0064 or Jonathan Davis at (858) 229-0960.

Thank you for your consideration.

Very truly yours,
Jefferson Wells

Robert Miranda

Robert J. Miranda, CPA
Director, San Diego Practice Leader