

February 22, 2007

WORKFORCE West Virginia
112 California Avenue
Charleston, WV 25305-0112

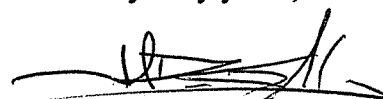
We are pleased to present our credentials to provide professional subrecipient auditing services to WORKFORCE West Virginia (the Agency). Gibbons & Kawash is a leader in providing services to state and local governments in West Virginia. As a client of our firm, you can be sure of our total commitment to provide timely, responsive and quality service.

We will perform subrecipient audits for WORKFORCE West Virginia. Our audits will be performed in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. As described in Appendix B, we have committed an engagement team with extensive experience serving governmental and similar entities.

Providing audit services to state and local governments is an important part of our practice and one in which we have extensive expertise. We have experience auditing 17 State of West Virginia component units. Our experience during the past three years includes 22 audits of six State of West Virginia component units reporting as business type activities or enterprise funds. These component units individually range in size up to \$800 million in assets and \$1.4 billion in revenue. Should we be appointed to serve as auditors, WORKFORCE West Virginia will receive high quality professional services from auditors that will plan, conduct, and report on the audits with competence, integrity, objectivity, and that are independent of WORKFORCE West Virginia in all respects.

We have structured this proposal to communicate Gibbons & Kawash's experience and qualifications to effectively and efficiently respond to the requirements and expectations of the Agency, and have made every effort to completely respond to all matters identified in your request for quotation. We would be pleased to meet with you and formally present our proposal upon your request. If you have any questions, please do not hesitate to contact me or Bob Denyer at 345-8400.

Very truly yours,



John D. Galloway
Partner

BEP 07057



JOE MANCHIN III
GOVERNOR

STATE OF WEST VIRGINIA
DEPARTMENT OF ADMINISTRATION
PURCHASING DIVISION
2019 WASHINGTON STREET, EAST
P.O. BOX 50130
CHARLESTON, WEST VIRGINIA 25305-0130

ROBERT W. FERGUSON, JR.
CABINET SECRETARY

DAVID TINCHER
DIRECTOR

Date: February 22, 2007

RFQ: BEP07057
Project: Accounting Services

The responses for this Request for Quotation are too large to scan and post online. To view these responses in their entirety, please contact the buyer, Krista Ferrell, at 304-558-2596 to set up an appointment.

Thank you for your interest in this project.

Sincerely,

A handwritten signature in cursive script that reads "Krista S. Ferrell".

Krista S. Ferrell
Senior Buyer
File 21
West Virginia Purchasing Division

Respondents to this RFQ are as follows:
Gibbons & Kawash
Suttle & Stalnaker