



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

MEMORANDUM

RE: EDD256458
RFQ FOR ACCOUNTING SERVICES

DATE: 01/25/2007

THE RESPONSES FOR THIS RFQ ARE TOO LARGE TO SCAN IN THEIR ENTIRETY. TO VIEW THESE QUOTES IN THEIR ENTIRETY, PLEASE CONTACT KRISTA FERRELL IN THE WEST VIRGINIA PURCHASING DIVISION AT 304-558-2596 OR VIA EMAIL AT KFERRELL@WVADMIN.GOV.

SINCERELY,

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

KRISTA S. FERRELL
SENIOR BUYER, FILE 21



January 25, 2007

West Virginia Department of Education
1900 Kanawha Boulevard, East
Building 6
Charleston, West Virginia 25305-0330

We are pleased to submit our proposal to serve as independent Certified Public Accountants to perform the agreed upon procedures on the eight Regional Education Service Agencies of the West Virginia Department of Education for the years ended June 30, 2006 and 2005. We demonstrate in the attached proposal our extensive qualifications, and experience understand your engagement needs, and commit to meeting all of your requirements within the specified time periods.

Our client service team's professional knowledge and understanding of federally and State funded government organizations, along with the cost effective total client service plan we have developed distinguishes us from the competition. Our primary team members are located in Charleston, West Virginia, providing management with easy access to their professional accounting firm and team members when management advisory services are needed. These primary team members have extensive technical knowledge of and experience with non-profit organizations and will be available at your request.

We will serve the West Virginia Department of Education in a dedicated manner and you will be a priority client of our office. We would appreciate the opportunity to meet personally to further discuss this written proposal. We possess all of the technical and professional qualifications to serve the West Virginia Department of Education in the most effective manner. Please feel free to contact Chris Dewese or Horace Emery in respect to any questions you may have concerning this proposal. This proposal is a firm and irrevocable offer for ninety (90) days.

Very truly yours,

Suttle & Stalnaker, PLLC

PROFESSIONAL FEES

We generally base our fees on the time required at our regular rates for the services and personnel assigned plus out-of-pocket costs and relevant computer charges. Our charges also include other appropriate factors, including the difficulty of the assignment, the degree of skill required, time limitations imposed on us by others, the experience and ability of the personnel assigned, and the value of the services to the client. We will attempt to minimize our fees consistent with quality work. The extent to which we can do this will depend on your personnel offering us clerical and other assistance to prepare schedules, perform analyses, and provide source documents. Assuming adequate records, internal controls, and assistance from your personnel, our fees for the agreed upon procedures will be as follows:

All inclusive fee

\$93,500

The above fees do not include accounting assistance, special project or other consulting services, unless specified in the RFQ. If we encounter unusual circumstances not contemplated in preparing this estimate, we will discuss them with you to arrive at an appropriate resolution.

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