

Exhibit	"A"
Port Commission	Audit Comm.
Spec. Meeting of	Aug. 4, 2009

**Washington State Auditor
Brian Sonntag**



July 21, 2009

Port of Seattle
Pier 69
P.O. Box 1209
Seattle, WA 98111-1209

Commissioner Hara:

In March of this year, Chuck Pfeil and I met with John Creighton, Joyce Kirangi, Rudy Caluza, Thomas Barnard and you concerning the Port of Seattle's Financial Statement Audit, Federal Single Audit and the Passenger Facility Charges Audit for 2009 audit period. At that time, you requested that the State Auditor's Office provide the Port with an estimate of the cost for the State Auditor's Office to complete these audits.

We estimate our charges to the Port for these audits would be approximately \$298,680. The cost for the Financial Statement Audit would be approximately \$168,990, the Federal Single Audit cost would be \$117,900, and the Passenger Facility Charges Audit cost would be \$11,790.

For the 2008 audit, the Port paid a private certified public accounting firm \$608,000 for these three audits.

If the Port would like to have us perform this work, we would require notification as soon as possible to schedule the audit and put staff in place. Please contact me when the Port has made its decision. My phone number is 206-615-0557.

Sincerely,

Carol Ehlinger
Audit Manager
Washington State Auditor
Central King County Team