

TKW

Talbot, Korvola & Warwick LLP
Certified Public Accountants & Consultants

4900 SW Meadows, Suite 400 • Portland, Oregon 97220-2072



June 28, 2006

Board of Directors
Portland Public Schools
501 N. Dixon Street
Portland, Oregon 97227

Attention: Board Chair

This letter is to explain our understanding of the arrangements for the services we are to perform

ATTACHMENT A (Continued)

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In addition to our reports on the District's financial statements, we will also issue the following reports or types of reports:

A report on the fairness of the presentation of the District's Schedule of Expenditures of
Federal Awards for the year ending June 30, 2006

Reports on internal control related to the financial statements and major programs

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If circumstances arise relating to the conditions of your records, the availability of sufficient, competent evidential matter, or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting, misappropriation of assets, or noncompliance which in our professional judgment prevent us from completing the audit or

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08/02/06
by:

Subject to the limitations of the Oregon Tort Claims Act 30.260

1 The District hereby indemnifies Talbot, Korvola & Warwick, LLP (the Firm) and its partners and 30.300

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The table consists of approximately 15 rows. The first row contains faint, illegible text. The second row is redacted. The third row is redacted. The fourth row is redacted. The fifth row is redacted. The sixth row is redacted. The seventh row is redacted. The eighth row is redacted. The ninth row is redacted. The tenth row is redacted. The eleventh row is redacted. The twelfth row is redacted. The thirteenth row is redacted. The fourteenth row is redacted. The fifteenth row contains faint, illegible text.



LE MASTER &
DANIELS PLLC

SPOKANE
COLFAX
GRANDVIEW
MOSES LAKE
OMAK
OTHELLO

QUINCY
TRI-CITIES
WALLA WALLA
WENATCHEE
YAKIMA

ACCOUNTING

To the Partners
Talbot, Korvola & Warwick LLP

AND

CONSULTING

We have reviewed the system of quality control for the accounting and auditing practice of
Talbot, Korvola & Warwick LLP (the firm) in effect for the year ended March 31, 2003. A

SERVICES

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