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January 7, 2011

Mr. Tay Yositani, CEO Port of Seattle 2711 Alaskan Way, Pier 69 Seattle, Washington 98121

Dear Mr. Yositani:

We would like to thank you and the Port's management team and staff for the extraordinary level of cooperation and support provided to us during the performance audit of the Port's real estate operations. Our team came away from this project with a high regard for the Port's management team and staff.

The audit response team and each of its members were very helpful in clarifying information and issues, and providing background and context. We appreciated the opportunity to have frank and productive discussions on many complex issues, and their ability to disagree without being disagreeable.

Rudy Caluza made sure that communication was open and clear, and that issues that arose were quickly addressed and resolved. He went well above and beyond our expectations and was a true pleasure to work with. In addition, Jasmine Contreras was an excellent audit coordinator of information. Her skill in obtaining needed information, answering our innumerable questions, directing us to the right staff, and scheduling meetings for our team was amazing. She did all this with incredible patience and grace. She is certainly a valuable asset and strong positive representative for the Port of Seattle.

Thanks again for you and your staff's professionalism and cooperation throughout the performance audit process.

Best regards,

Michael de Castro Partner in Charge

Scott P. Bryant Project Manager