

QUESTIONS AND RESPONSES

REQUEST FOR PROPOSALS NO. 024-LL10 – EXTERNAL INDEPENDENT AUDITING SERVICES

QUESTION: Could you please tell me what the prior fees for the last 3 years for the above-referenced RFP are?

RESPONSE:	Fiscal Year 07-08 - Financial Audit	\$337,350
	Single Audit	\$ 77,000
	Fiscal Year 08-09 - Financial Audit -	\$351,555
	Single Audit	\$80,850
	Fiscal Year 09-10 - Financial Audit	\$365,650
	Single Audit	\$84,890

(Please note that the audit for fiscal year 09-10 was conducted free of charge by the State of Florida's Auditor General)

QUESTION: Could you provide a listing of public accounting firms and the contact name and information of who received the request for proposals on October 4, 2010 and since then?

RESPONSE: See attached listing.

QUESTION: Have there been any addendums issued?

RESPONSE: There have been no addendums issued as of this date.

October 25, 2010

Public Accounting Firms and Professional Associations' Contact List
RFP No. 024-LL10

Deloitte	Miami Office: 333 S.E. 2 nd Avenue Suite 3600 Miami, FL 33131 PH : (305) 358-4141 FX : (305) 372-3160	To submit RFP: https://www.deloitte.com/view/en_US/us/Contact-us/Submit-RFP/index.htm
Ernst & Young	Miami Office Suite 3000 201 South Biscayne Blvd Miami, FL 33131 PH: (305) 358 4111 FX: (414) 273 5900	http://www.ey.com
PricewaterhouseCoopers LLP	Miami Office: 1441 Brickell Avenue Suite 1100 Miami, Florida 33131 PH: (305) 375 7400 FX: (305) 375 6221	To Submit RFP: http://www.pwc.com/us/en/health-industries/contact-us/submit-rfp.jhtml
KPMG	Mailing Address Miami Office: 200 South Biscayne Boulevard Suite 2000 Miami, FL 33131-2310 PH: (305) 358 2300 FX: (305) 913 2692	http://www.kpmg.com/
McGladrey & Pullen	Miami--Coral GablesOffice 201 Alhambra Circle Suite 810 Coral Gables (Miami), FL 33134 PH: (305) 446 0114	http://mcgladrey.com/

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Grant Thornton	Miami Office 801 Brickell Avenue Suite 2450 Miami, FL 33131-2310 PH: (305) 341 8040 FX: (305) 341 8099 Doug Gawrich, Managing Partner	To submit RFP: http://www.grantthornton.com/portal/site/gtcom/menuitem.91c078ed5c0ef4ca80cd8710033841ca/?vgnnextoid=2b3fe593968c3210VgnVCM1000003a8314acRCRD&utm_source=CC%2BRFP&utm_medium=website%2Blink&utm_campaign=GPS%2BRFP
Mayer Hoffman McCann P.C. (Associated with CBIZ)	Miami Office 1200 Brickell Avenue Suite 700 Miami FL 33131 PH: (305) 503 4200 FX: (305) 381 8411	http://www.mhm-pc.com
BDO Seidman	Miami Office 1111 Brickell Avenue Suite 2801 Sabadell Financial Center Miami, FL 33131 PH: (305) 381 8000 FX: (305) 374 1135	http://www.bdo.com/
Crowe Horwath LLP	Fort Lauderdale – 2 offices Address: 6750 North Andrews Avenue, Suite 200 Fort Lauderdale, Florida 33309-2180 PH : (954) 489-9310 Address: 350 East Las Olas Blvd., Suite 1420 Fort Lauderdale, Florida 33301-4216 PH : (954) 202-8600	James B. Fulton Email: jl@crowehorwath.com

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Marcum Rachlin	Miami Office One SE Third Avenue, 10th Floor Miami, FL 33131 PH: (305) 995 9600	http://www.marcumrachlin.com/
LarsonAllen LLP	Naples 4099 Tamiami Trail North, Suite 300 Naples, FL 34103 Fort Myers 6810 International Center Boulevard Fort Myers, FL 33912 Orlando CNL Center II 420 South Orange Avenue, Suite 500 Orlando, FL 32801 Tampa 1715 North Westshore Boulevard, Suite 950 Tampa, FL 33607	http://www.larsonallen.com
Dixon Hughes LLC	Jacksonville 6622 Southpoint Drive South, Suite 495 Jacksonville, FL 32216 904.296.9333 - phone 904.296.4208 – fax	http://www.dixon-hughes.com

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Cherry, Bekaert & Holland, L.L.P.	Miami Office 255 Alhambra Circle Suite 900 Coral Gables, FL 33134 PH: (305) 492 7999 FX: (305) 492 7990	Local Partner Group B. Terry Aidman – Florida Managing Partner Jamie J. Byington Joel R. Chrycy Larry A. Fletcher Michael S. Weinstein
Carr Riggs & Ingram, LLC.	<i>Orlando Address:</i> 1031 West Morse Boulevard Suite 200 Winter Park, FL 32789 <i>Tallahassee Address:</i> 1713 Mahan Drive Tallahassee, FL 32308	Various offices at http://www.cricpa.com
Rehman	Miami 1395 Brickell Ave Suite 1500 Miami, FL 33131 Phone: (305) 347-8700 Fax: (305) 347-8701	http://www.rehmann.com
WithumSmith+Brown PC	West Palm Beach, FL 777 S. Flagler Drive West Palm Beach, FL 33401 Phone: 561.683.0024	http://www.withum.com
Morrison, Brown, Argiz & Farra, LLP	Miami Office 1001 Brickell Bay Drive, 9th Floor Miami, FL 33131 PH: (305) 373-5500 FX: (305) 373-0056	Antonio L. Argiz, Managing Partner E-mail: targiz@mbafcpa.com
Kaufman Rossin & Co., P.A.	Miami Office 2699 South Bayshore Drive Miami, FL 33133-5486 PH: (305) 858-5600 FX: (305) 856-3284	http://www.kaufmanrossin.com

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Argy, Wiltse & Robinson, P.C.	North Fort Lauderdale Office 800 Fairway Drive, Suite 340 North Fort Lauderdale, Florida 33441 Tel. 954.312.4600 Fax 954.596.4720	http://argy.com/about-argy/office-locations/ 1 office in Florida
Hill, Barth & King LLC	Fort Myers Office 8010 Summerlin Lakes Drive Fort Myers, Florida 33907 Phone: (239) 482-5522 Fax: (239) 482-1573 Naples Office 3838 Tamiami Trail North Suite 200 Naples, Florida 34103 Phone: (239) 263-2111 Fax: (239) 263-0496 Sarasota Office 1727 Second Street Sarasota, Florida 34236 Phone: (941) 957-4242 Fax: (941) 366-4296 Stuart Office 1000 SE Monterey Commons Blvd. Suite 101 Stuart, Florida 34996 Phone: (772) 287-4480 Fax: (772) 288-0371	http://www.hbkcpa.com
Alpern Rosenthal	West Palm Beach, FL Office 440 Columbia Drive Suite 500 West Palm Beach, FL 33409 PH: 561.689.7888 FX: 561.689.0478	http://www.alpern.com

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<p>Berkowitz Dick Pollack & Brant Certified Public Accountants & Consultants, LLP</p>	<p>200 South Biscayne Boulevard, Sixth Floor Miami, FL 33131-5310 PH: 305-379-7000 FX: 305-379-8200</p>	<p>Email: bdpb@bdpb.com</p>
<p>Moore Stephens Lovelace, P.A.</p>	<p>Miami Lakes Office 14400 NW 77th Court Suite 306 Miami Lakes, FL 33016 PH: 305.819.9555 FX: 305.819.9955</p>	<p>http://www.mslcpa.com</p>
<p>Pershing Yoakley & Associates</p>	<p>Tampa Bay Office 2963 Gulf to Bay Boulevard Suite 267</p>	<p>http://www.pyapc.com</p>
<p>Habif, Arogeti & Wynne, LLP</p>	<p>Sarasota Courthouse Centre 1990 Main Street, Suite 750 Sarasota, FL 34236 Phone: 941-955-4429</p>	<p>http://www.hawcpa.com/_home/ Only one office in Florida, other office in Atlanta</p>
<p>FICPA-Miami-Downtown Chapter</p>	<p>Phone: 305-373-5500</p>	<p>Contact: President Name: Elgin F. Polo Staff Representative Name: Mike Holland Phone: 850-224-2727 Region VI Representative Name: Eduardo Duarte Phone: 954-446-7860</p>

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The Institute of Internal Auditors-Miami Chapter		http://www.iiami.org/content/officers-board-directors Contact for the Institute of Internal Auditors—Main site: http://www.theiia.org/theiia/about-the-institute/staff-directory/e-mails/
Cuban American CPA Association	CACPA P.O. Box 442061 Miami, Florida 33144 PH: (305) 220-3771	Contact: President Name: Eduardo Duarte, CPA eduarte09@msn.com cacpa@cacpa.org
National Association of Black Accountants, Inc.	NABA P. O. Box 741146 Atlanta, GA. 30374-1146	Contact for Southern Region Chapters: http://www.nabasr.org/Form.aspx?id=9A424E40-16CD-4EE2-A699-AD608B1143EA
American Women's Society of Certified Public Accountants	AWSCPA - Administrative Offices 136 South Keowee Street Dayton, OH 45402 1-937-222-1872 1-800-AWSCPA-1 Fax 1-937-222-5794 info@awscpa.org	Contact: Donna J. Petress-Miller Phone: (305) 377-6934 E-mail: dpm1@ntrs.com Web: www.awscpa.org/southflorida
Information Systems Audit and Control Association (ISACA) South Florida Chapter	ISACA - South Florida Chapter P.O. Box 2708 Stuart, FL 34995	Website Questions webmaster@isacasfl.org