Cichella & Tokunaga, LLP

CPA's and Advisors

May 16, 2012

Jefferson School District
1219 Whispering Wind Drive
Tracy, CA 95377

We are pleased to confirm our understanding of the nature and limitations of the services we are to provide for Jefferson School District.

We will apply an annual performance and financial audits in regards to Jefferson School District's Election of 2010 - Series A Bonds, for the period ended June 30, 2012, 2013 and 2014. Our engagement will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. If, for any reason, we are unable to complete the audits, we will describe any restrictions on the performance of the procedures in our report, or will not issue a report(s) as a result of this engagement. Our engagement will include an examination of the Election of 2010 - Series A Bond expenditures during the year to determine if expenditures have been made in accordance with guidelines established in the Official Statement for the bonds.

You are responsible for the presentation of financial and accounting records and other data related to the Election of 2010 - Series A Bonds. You are also responsible for making all management decisions and performing all management functions; for designating an individual with suitable skill, knowledge, and/or experience to oversee any nonattest services we provide; and for evaluating the adequacy and results of those services and accepting responsibility for them.

We plan to begin our procedures on approximately November 1, 2012 and, unless unforeseeable problems are encountered, the engagement should be completed by December 15, 2012. At the conclusion of our engagement, we will require a representation letter from management that, among other things, will confirm management's responsibility for the presentation of the Election of 2010 - Series A Bonds in accordance with established criteria.

Our fees for these services will not exceed $3,000 for each period ended June 30, 2012, 2013 and 2014 and will be billed as work is completed. The fee not to exceed amount is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

We appreciate the opportunity to assist you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Cichella + Tokunaga LLP

RESPONSE:
This letter correctly sets forth the understanding of Jefferson School District.

By: _____

Title: _____

Date: _____