

TRANSMITTAL 3



21250 Hawthorne Blvd. Suite 150
Torrance, CA 90503
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Telephone: 310.792.4640
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April 7, 2014

Jim Olds
Departmental Audit Manager
Port of Los Angeles
425 S. Palos Verdes Street
San Pedro, CA 90733

Re: Firm name and address change

Dear Mr. Olds,

As discussed, this letter serves as official notification to change our firm name to:

BCA Watson Rice, LLP (as per the attached documents)

We are also notifying the Port of Los Angeles to forward all BCA and BCA Watson Rice payments to our Torrance, CA address at:

21250 Hawthorne Blvd.
Suite 150
Torrance, CA 90503

If you should have any further questions regarding this request, please feel free to contact me anytime at (310) 792-4640 x110 or email me at mdecastro@bcawatsonriceca.com.

Respectfully,

A handwritten signature in black ink, appearing to read 'Michael J. de Castro', is written over a circular stamp or seal.

Michael de Castro
Partner