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December 12, 2016

Mr. Thomas Leung, University Controller  
Business Financial Services  
California State University, Los Angeles  
5151 State University Drive  
Los Angeles, CA 90032

On behalf of MGO LLP, we are pleased to present our Fee Proposal to provide independent auditing and tax services to the Auxiliary's of the California State University, Los Angeles for the fiscal years ending June 30, 2017 and 2018.

**Professional Fee Philosophy.**

Our fee philosophy is to foster long-term client relationships by offering fair and competitive pricing. Our proposed not-to-exceed fees and estimated hours to provide audit services for California State University, Los Angeles for the years ending June 30, 2017 and 2018, are included in the fee schedules on following page. The proposed fees are based on the assumption that there will not be any major changes in scope, which includes new accounting or auditing standards and legal or regulatory requirements that are not foreseeable at this time; therefore, the impacts cannot be determined. We are available to meet with the respective Board Members of each auxiliary if we can be of assistance in explaining the level of services required and the resulting fees.

If the scope of work is expanded or we encounter difficulties because accounting records are not readily available, material weaknesses in internal control are identified, or other problems arise, we will meet with you to discuss a potential fee adjustment and to discuss the problems encountered before any additional work is incurred.

As a Partner, I am entitled to represent the firm, empowered to submit the bid, and authorized to sign a contract with California State University, Los Angeles. Thank you for this opportunity to present our Fee Proposal.

If you have any questions or wish to discuss the contents of this proposal, please contact me at 213.408.6666 or [jgodsey@mgocpa.com](mailto:jgodsey@mgocpa.com).

Sincerely,

James V. Godsey, *Partner*  
Macias Gini & O'Connell LLP

**California State University, Los Angeles - Summary of Proposed Fees  
June 30, 2017 and 2018**

Entity	2017			2018		
	Proposed Fee			Proposed Fee		
	Audit	Tax	Total	Audit	Tax	Total
California State University, Los Angeles, Associated Students, Inc.	\$ 16,125.00	\$ 3,500.00	\$ 19,625.00	\$ 16,125.00	\$ 3,500.00	\$ 19,625.00
California State University, Los Angeles Foundation	20,994.94	3,500.00	24,494.94	28,296.94	3,500.00	31,796.94
California State University Auxiliary Services, Inc. (UAS)	108,481.88	3,500.00	111,981.88	108,482.00	3,500.00	111,982.00
California State University Los Angeles, University-Student Union	16,125.00	3,500.00	19,625.00	16,125.00	3,500.00	19,625.00
<b>Total</b>	<u>\$ 161,726.81</u>	<u>\$ 14,000.00</u>	<u>\$ 175,726.81</u>	<u>\$ 169,028.94</u>	<u>\$ 14,000.00</u>	<u>\$ 183,028.94</u>