

Debra Kubin  
Superintendent

Catherine Scott  
Assistant Superintendent

# Willits Unified School District

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**RECEIVED**

September 4, 2009

SEP 23 2009



Ms. Lori Raineri  
Government Financial Strategies  
1228 "N" Street, Suite 13  
Sacramento, CA 95814

Dear Ms. Raineri:

It is a pleasure to write this letter of recommendation for Government Financial Strategies (GFS). The District would like to commend Jonathan Edwards for his expertise and assistance to us during our recent litigation. Jonathan was very responsive to the needs of the District during this process and worked well with our legal counsel.

Jonathan completed a Developer Fee Study for the District during the 2003/04 fiscal year. The information contained in the study was the basis for the denial of the petition.

While we understand the importance of a thorough study, it is easy to take developer fees for granted. The District was comforted that it had a well analyzed study and that the District's legal counsel thought so too.

The court stated that "The methodology employed for the study is summarized throughout the report and is both transparent and easy to understand." The court also stated that "it is satisfied that the GFS study provides the framework and evidence to supply the District with a reasoned basis for imposing the developer fees."

The service provided to us by Jonathan is reflective of the services your firm provides to its clients. All of your help during this process was appreciated.

Sincerely,

Debra Kubin  
Superintendent