





Vavrinek, Trine, Day & Co., LLP
 Certified Public Accountants

Item 6
 VALUE THE DIFFERENCE

January 8, 2010

Mr. Thomas Smith
 Vice Chancellor, Administrative Services
 Peralta Community College District
 333 East 8th Street
 Oakland, CA 94606

Dear Mr. Smith:

As you know, the Peralta Community College District has contracted with Vavrinek, Trine, Day & Co., LLP to provide for the annual audit of the District. As specified in our engagement letter dated April 2, 2009, the total fees for the audit services were contracted to not exceed \$94,500. Due to the delays in the District's final close of the financial activity for the year ended June 30, 2009 and the related audit reporting process, we have incurred - and will continue to incur - additional time in the completion of your audit. At this time, the total additional costs to complete the audit are not known. We will continue to both economically and efficiently complete the audit; however, our invoices will be provided based upon actual time incurred at our hourly rates. We ask that you bring this addendum to the Board for approval to allow for the completion of the audit and the related invoicing to be processed efficiently by the District.

If you agree with the addendum as described in this letter, please sign one copy where indicated below and return to our office. If you have any questions, please call me.

Very truly yours,

Heidi E. White
 of VAVRINEK, TRINE, DAY & CO., LLP

HEW/kks

The above addendum to the 2008-2009 audit contract with Vavrinek, Trine, Day & Co., LLP is approved:

 Signature

 Date