



January 7, 2014

VIA EMAIL AND REGULAR MAIL

Kimberly Barlow
Partner
Jones & Mayer
3777 N. Harbor Boulevard
Fullerton, CA 92835

RE: Great Park

Dear Ms. Barlow:

This is in response to your letter dated January 2, 2014, which requests that Mr. Smith submit to an in person interview regarding various documents and services provided by The Great Park Design Studio ("GPDS").

We are dismayed that the City of Irvine auditors are continuing to refuse to provide Mr. Smith and Gafcon with any advance information about which documents and which services are the subject of their questioning. As you know, GPDS's Contract at the Great Park project spanned over five years and ended over four years ago. You are also aware that the Great Park project was large and complex with over \$200 million spent, millions of pages of documents and involved over fifty sub-consultants. It is unreasonable to expect Mr. Smith to respond to the auditor's questions, related to the above, without having the opportunity to access and review his files, City of Irvine files, supporting information and computer records, as well as converse with personnel who worked on the relevant aspects of the project.

The auditor's current request is in stark contrast to the processes used in two prior audits of the Great Park project. In both instances, the auditors provided GPDS with written requests for information and documents so that GPDS could provide thorough answers. We cooperated fully with the auditors and our cooperation was reflected in their audit reports.

Once again, I reiterate that Mr. Smith and Gafcon, as GPDS Joint Venture partners, are willing to respond to any of the auditor's questions or requests for information. We respectfully request their questions be placed in writing to allow us to provide complete and accurate responses.

We look forward to hearing from the City of Irvine's auditors.

Very Truly Yours,

Paul J. Najar
General Counsel

PJN/ftt

cc: Ken Smith

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