Memorandum

To: Board of Directors

From: Yvonne Smith, Accountant

Date: June 6, 2013

Subject: Furniture comparison for new office space

We have four companies quoting new furniture and one company quoting some new and some used furniture.

I have compiled a list of the furniture that we requested in a format that would be easier to compare.

I have also attached their quote for your review.

Please note that I have deleted some items and added to other to quotes in an effort to compare apples to apples.

If you have any questions please contact me at ysmith@lorainportauthority.com or call me 440-204-2268.

Thank you.