

**From:** Breth, Richard [<mailto:richbreth@deloitte.com>]  
**Sent:** Thursday, August 11, 2011 2:26 PM  
**To:** Nill, Jason  
**Subject:** RE: GCCGL Audit

Dear Mr. Cupcake,

It is our official opinion that there were two scoring errors in week#3 and week#10. In reviewing the procedures outlined for substitutes without an established handicap, we found in these two instances the scores were not re-scored once an official handicap was established under the "Cletus Method". As such, it is our opinion that team #3's points be reduced by 4.5, team #1's points be reduced by 0.5 and team#4's points be increased by 5.0.

Best Regards.