Honorable Betty T. Yee, State Controller  
Office of the State Controller  
300 Capitol Mall, Suite 1850  
Sacramento, California  95814

Dear Controller Yee:


Our report is intended solely for the parties included in the restriction on use paragraph contained in the Independent Auditor’s Report and is not intended to be and should not be used by anyone other than these specified parties.

We conducted the audit under the authority of Government Code section 8546.4.

Respectfully submitted,

MICHAEL S. TILDEN, CPA  
Deputy State Auditor