



August 29, 2012

Ms. Amelia Soto, Project Manager
City of Carson
701 E Carson Street
Carson, CA 90745

Dear Ms. Soto:

Subject: Housing Assets Transfer Form

Pursuant to Health and Safety Code (HSC) section 34176 (a) (2), the Carson Housing Authority (Authority) submitted a Housing Assets Transfer Form (Form) to the California Department of Finance (Finance) on July 30, 2012 for the period February 1, 2012 through July 30, 2012.

HSC section 34176 (e) defines a housing asset. Assets transferred deemed not to be a housing asset shall be returned to the successor agency. Finance has completed its review of your Form, which may have included obtaining clarification for various items. Based on a sample of line items reviewed and the application of law, Finance is objecting to the following assets or transfer of assets identified on your Form:

- Exhibit A, items 1 through 6 and 12 through 15 – properties transferred to the Authority do not qualify as housing assets because the general ledger documents provided do not match the amounts shown on Exhibit A. Additionally, supporting documents were not provided for items 1, 3, 4, 5, and 6.

Except for items disallowed as noted above, Finance is not objecting to the remaining items, if any, listed on your Form. If you disagree with our determination with respect to any items on the Form, you may request a Meet and Confer within five business days of receiving this letter.

Please direct inquiries to Kylie Le, Supervisor or Michael Barr, Lead Analyst at (916) 445-1546.

Sincerely,


STEVE SZALAY
Local Government Consultant

cc: Mr. Jeff F. Westbrook, Manager, City of Carson
Ms. Kristina Burns, Manager, Los Angeles County Auditor Controller's
Office
California State Controller's Office