



August 29, 2012

Cass Cook, Finance Budget Manager
City of Dinuba
405 E. El Monte Way
Dinuba, CA 93618

Dear Ms. Cook:

Subject: Housing Assets Transfer Form

Pursuant to Health and Safety Code (HSC) section 34176 (a) (2), the City of Dinuba 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.

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 not objecting to any assets or transfer of assets identified on your Form. However, we noted item 2 on Exhibit A was transferred to the City on March 8, 2011, prior to February 1, 2012. Therefore, this item was not included in our review.

Please direct inquiries to Beliz Chappuie, Supervisor or Cindie Lor, Lead Analyst at (916) 445-1546.

Sincerely,



STEVE SZALAY
Local Government Consultant

cc: Mr. Ed Todd, City Manager, City of Dinuba
Ms. Rita A Woodward, Auditor Controller, Tulare County
Ms. Sharla Anderson, Chief Accountant, Tulare County
California State Controller's Office