



December 14, 2012

Mr. Dennis Wilberg, City Manager
City of Mission Viejo
200 Civic Center
Mission Viejo, CA 92691

Dear Mr. Wilberg:

Subject: Housing Asset Transfer Form

This letter supersedes Finance's Housing Asset Transfer Form letter dated August 30, 2012. Pursuant to Health and Safety Code (HSC) section 34176 (a) (2), the City of Mission Viejo Successor Agency (Agency) submitted a Housing Assets Transfer Form (Form) to the California Department of Finance (Finance) on July 31, 2012, for the period February 1, 2012 through July 31, 2012. Finance issued its determination related to those transferred assets on August 30, 2012. Subsequently, the Agency requested a meet and confer session on one or more items that was objected to by Finance. The Meet and Confer session was held on November 19, 2012.

Based on a review of additional information and documentation provided to Finance during the Meet and Confer process, Finance has completed its review of those specific items being disputed. Finance is not objecting to any assets or transfers of assets identified on your Form. This is Finance's final determination related to the assets reported on your Form.

Please direct inquiries to Evelyn Suess, Dispute Resolution Supervisor or Mary Halterman, Analyst at (916) 445-1546.

Sincerely,

Steve Szalay
Local Government Consultant

cc: Mr. Frank Davies, Property Tax Manager, Orange County
California State Controller's Office