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May 31, 2012

Maria Bemis, Director of Finance City of Porterville Porterville City Hall 291 North Main Street Porterville, CA 93257

Dear Ms. Bemis:

Pursuant to Health and Safety Code (HSC) section 34177 (I) (2) (C), City of Porterville submitted board approved Recognized Obligation Payment Schedules (ROPS) to the California Department of Finance (Finance) on April 13, 2012 for the period January to June 2012 and on May 10, 2012 for the period July to December 2012. Finance has completed its review of your ROPS which may have included obtaining clarification for various items. Based on our review, we are approving all of the items listed on your ROPS at this time.

This is our determination with respect to any items funded from the Redevelopment Property Tax Trust Fund for the June 1, 2012 property tax allocations. In addition, items not questioned during this review are subject to fresh review if they are included on a future ROPS. If new information comes to light indicating that an item included on a future ROPS is not an enforceable obligation, Finance reserves the right to remove that item from the future ROPS, even if it was not removed from the preceding ROPS.

Please refer to Exhibit 12 at http://www.dof.ca.gov/assembly-bills-26-27/view.php for the amount of Redevelopment Property Tax Trust Fund (RPTTF) that was approved by Finance. Although we are not questioning any items at this time, the items on the ROPS identified as having Redevelopment Property Tax Trust Fund as the funding source are only payable to the extent property tax is available.

Sincerely,

MARK HILL

Program Budget Manager

Mark Hill

CC:

Ms. Rita Woodard, Auditor Controller

Ms. Susan Duke, Project Manager