

Tracy Rural County Fire Protection District
4330 North Pershing Avenue, Suite B-1,
Stockton, CA 95207

August 26, 2019

Bowman & Berreth, LLP
1820 W. Kettleman Lane, Suite F
Lodi, CA 95242

Our auditors, Blomberg & Griffin Accountancy Corporation, are conducting an audit of our financial statements as of June 30, 2019. Please furnish to them the information requested below involving matters as to which you have engaged and to which you have devoted substantive attention on behalf of Tracy Rural County Fire Protection District in the form of legal consultation or representation.

Please furnish our auditors a description of all material pending or threatened litigation, claims, and assessments (excluding unasserted claims and assessments). Materiality for purpose of this letter includes items involving amounts exceeding \$1,000.00 individually or in the aggregate. The description of each case should include:

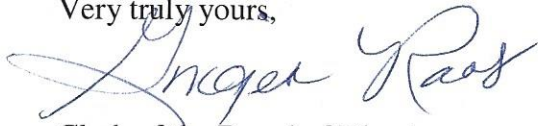
- A. The nature of the litigation
- B. The process of the case to date
- C. How management of Tracy Rural County Fire Protection District is responding or intends to respond to the litigation.
- D. An evaluation of the likelihood of an unfavorable outcome and an estimate, if one can be made, of the amount or range of potential loss.

Also, please identify any pending or threatened litigation, claims, and assessments with respect to which you have been engaged but as to which you have not devoted substantive attention. We have represented to our auditors that there are no unasserted possible claims or assessments that you have advised us are probable of assertion and must be disclosed in accordance with statement of Financial Accounting Standards No. 5 (excerpts of which can be found in the ABA's Auditor's Letter Handbook).

We understand that whenever, in the course of performing legal services for with respect to a matter recognized to involve an unasserted possible claim or assessment that may call for financial statement disclosure, you have formed a professional conclusion that we should disclose or consider disclosure concerning such possible claim or assessment, as a matter of professional responsibility to us, you will consult with us concerning the question of such disclosure and the applicable requirements of Statement of Financial Accounting Standards No. 5. Please specifically conform to our auditors that our understanding is correct. Your response should include matters that existed as of June 30, 2019 and during the period from that date to the effective date of your response. Please specify the date of your response if it is other than the date of reply.

Please specifically identify the nature of, and reasons for, any limitations on your response. Our auditors expect to have the audit completed on September 30, 2019 and would appreciate receiving your reply by that date with a specified effective date no earlier than September 20, 2019.

Very truly yours,



Inger Raaf
Clerk of the Board of Directors