

Exhibit C

RECLAMATION DISTRICT 501

3554 State Highway 84
Walnut Grove, CA 95690
916/775-1411 fax 916/775-1557
rd501@riverdeltawireless.com

1125-0371

November 19, 2010

Mr. Jun Adeva
Chief Deputy Auditor-Controller
Solano County Auditor-Controller's Office
675 Texas Street, Suite 2800
Farfield, CA 94533

Re: Assessment Adjustment for Reclamation District 501 – Ryer Island, Fund No. 7919

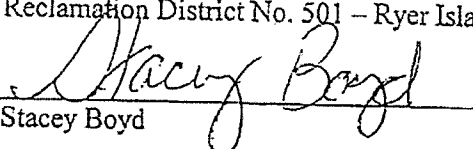
Dear Mr. Adeva,

Reclamation District No. 501 – Ryer Island submitted a Special Assessment for Fund Number 7919. At this time we would like to submit an assessment correction to one parcel within the District Boundary.

APN 0042-220-16-0, owned by John and Kathy Brimmer, was assessed in the amount of \$21,277.18 however; the property should have been assessed in the amount of \$4,255.43. I would like to request the special assessment for APN 0042-220-16-0 be reduced by \$17,021.75 for the current assessment year to a total of \$4,255.43.

If you have any questions, or need additional information or documentation to correct this discrepancy, please give me a call. If I am unavailable, please call Kimberly Maynard with Kjeldsen, Sinnock & Neudeck, Inc., and she would be happy to answer questions as well. (209) 946-0268.

Sincerely,
Reclamation District No. 501 – Ryer Island


Stacey Boyd

cc:
Kimberly Maynard
Mr. & Mrs. Brimmer

Attachment 3



Per your t-call query to Ms Taynton

Monday, November 29, 2010 1:46 PM

From: "Adeva, Jun" <JGAdeva@solanocounty.com>

To: kathybrimmer@yahoo.com

Cc: "Taynton, Phyllis" <PTaynton@solanocounty.com>

1 File (109KB)



Brimmer...

Hello Ms Kathy Brimmer.

This has reference to your telephone call query to Ms Phyllis Taynton, Asst. Auditor-Controller regarding the corrections made by our office to your property. Attached you will find a print screen from the county's SCIPS (Property Tax System) which shows the information you need to confirm that the corrections requested by Reclamation District 501 about their erroneous assessment to your property is done.

Please direct your attention to the items I encircled. The ARC Number 2010003748 is the document number which is created whenever a required action is initiated to the taxpayer's record. The "Remarks" says it is a *Processing Error* made by the district. The one below shows the "Net Change" of \$17,021.75 which is the amount deducted from your original tax bill.

A new corrected tax bill should be coming soon.

Any questions please call me...

Thanks

Jun

Jun Adeva
Chief Deputy Auditor-Controller
Property Tax and Grants Division
Solano County Auditor-Controller's Office Annex
675 Texas Street, Suite 2810
Fairfield, CA 94533
Tel. Nos. (707) 784-3418/ (707) 784-6283
Fax No. (707) 784-9006
email: jgadeva@solanocounty.com

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Situs Address	Etal Name/Assessee Mailing Address
0042-220-160	Brimmer John TR 0.00 % SA
4868 State Highway 84	Brimmer Kathy TR 0.00 % ET
Unincorporated <input type="checkbox"/>	Brimmer John TR
TRA : 84019	Po Box 1055
	Rio Vista CA 94571 <input type="checkbox"/>

Secured Arc Information		Pending Auditor Approval		
Correction Type - Special Assessment/Bond				
ARC Number	2010003748	Prior Values	New Values	Net Change
Fiscal Year	2010/11	Tax Rate Area	84019	84019 n/a
Origin	Auditor	Land Value	\$253,656	\$253,656 \$0
		Improvement Value	\$144,304	\$144,304 \$0
Newbill	Required	Mineral Rights	\$0	\$0 \$0
		Trees & Vines	\$0	\$0 \$0
Date Entered	11/22/2010	Personalty	\$0	\$0 \$0
Date Appr'd	n/a	Fixtures	\$0	\$0 \$0
		Penalty	\$0	\$0 \$0
Created By	AU20	Home Owner Exm	\$0	\$0 \$0
ID Change	AU20	Non-Profit Exm	\$0	\$0 \$0
Asr Approved		Soldier/Sailor Exm	\$0	\$0 \$0
Aud Approved		Total Value	\$397,960	\$397,960 \$0
Exem Approved		Total Exemption	\$0	\$0 \$0
		Net Value	\$397,960	\$397,960 \$0
Remarks - Processing Error				

R&T Code Description	
Code	Description
81	4831 Processing Error

Special Assessments						
Roll Yr	Process	Fund	Type	Prior Value	New Value	Net Change
2010/11	Change	7919	Non Bond	\$21,277.18	\$4,255.43	\$-17,021.75
End of Listing						

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