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January 8, 2006

City Council
City of Lemoore
119 Fox Street
Lemoore, CA 93245

We are currently engaged to audit the Financial Statements for the City of Lemoore as of June 30, 2006. The objective of our audit is the expression of an opinion about whether the financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles.

As of the date of this letter, we anticipate completing our field work by January 26, 2007. Our plan is to provide the City with "Draft" financial statements within 10 days of completing our final field work. Once reviewed and accepted by the City we would issue our final report shortly thereafter.

Please feel free to contact me at (559) 627-3900, if I can be of further assistance in this matter.

Very truly yours,

M. GREEN AND COMPANY LLP
Certified Public Accountants

Justin Morales, Jr. CPA