



Gary W. Peterson
Auditor-Controller/Treasurer-Tax Collector

March 16, 1993

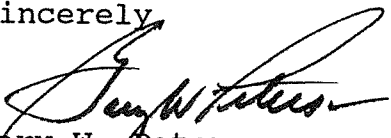
Pleasant Valley Water District
P.O. Box 557
Coalinga, California 93210

Members of the Board of Directors:

Government Code Section 26909 requires an annual audit report of all Special Districts. The audit is to be performed in accordance with audit requirements established by the State Controller. A copy of the audit report is to be submitted to the County Auditor within 12 months of the close of the fiscal year which was the subject of the audit. Please note that the Annual Report of Financial Transactions of Special Districts is not an audit report and does not meet the requirements of Government Code Section 26909.

A review of our records indicates your audit report(s) for the fiscal year(s) ended June 30, 1992 has/have not been received. Please forward the audit report(s) to the attention of the Audits Division at the address noted at the bottom of this letter. If you have any questions, please contact Craig Fowler or Jose Castaneda of our office at 488-3496.

Sincerely,


Gary W. Peterson
Auditor-Controller/Treasurer-Tax Collector

GWP:CF:gr

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