

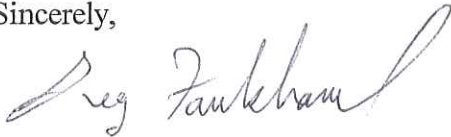
January 28, 2010

Ron Ahlers, Finance Director
City of Moorpark
799 Moorpark Avenue
Moorpark, CA 93021

Dear Mr. Ahlers:

Based on the Schedule of Expenditures of Federal Awards that was prepared by the City as required by OMB Circular A-133 and our review of the expenditures, it appears that the City was below the \$500,000 threshold in federal expenditures, and no Single Audit was required for fiscal year 2008/09.

Sincerely,



Greg Fankhanel
Certified Public Accountant