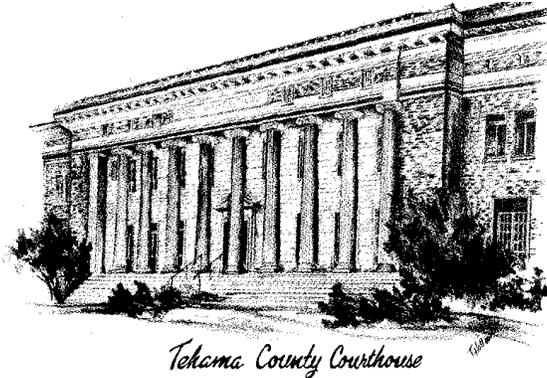


*Board of Supervisors*  
**COUNTY OF TEHAMA**

Gabriel Hydrick  
Chief Administrator

District 1 – Rob Burroughs  
District 2 – Tom Walker  
District 3 – Steven Zane  
District 4 – Matt Hansen  
District 5 – Greg Jones



January 9, 2026

Office of County Counsel  
County of Tehama  
727 Oak Street, Suite 223  
Red Bluff, CA 96080

In connection with an audit of our financial statements as of June 30, 2025, and for the year ended, please furnish our auditors, CliftonLarsonAllen LLP, 915 Highland Pointe Drive, Suite 300, Roseville, California 95678, with the information requested below concerning contingencies involving matters with respect to which you have been engaged and to which you have devoted substantive attention on behalf of County of Tehama in the form of legal consultation or representation. Please email your response directly to Joey Judson at [Joseph.Judson@claconnect.com](mailto:Joseph.Judson@claconnect.com). This letter will serve as our consent for you to furnish our auditors all the information requested herein and to discuss applicable matters with our auditor. This request is limited to contingencies potentially amounting to \$25,000 individually or items involving lesser amounts that potentially exceed \$300,000 in the aggregate. We do not intend that either our request to you to provide information to our auditor or your response to our auditor should be construed in any way to constitute a waiver of the attorney-client privilege or the attorney work-product privilege.

**Pending or threatened litigation, claims, and assessments (excluding unasserted claims and assessments)**

Please prepare a description of all material pending or threatened litigation, claims, and assessments (excluding unasserted claims and assessments). The description of each matter should include:

1. The nature of each matter,
2. The progress of the matter to date,
3. How the entity is responding or intends to respond (for example, to contest the matter vigorously or to see an out-of-court settlement), and
4. 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 yet devoted substantive attention.

### **Unasserted claims and assessments**

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 the applicable requirements of Governmental Accounting Standards Board (GASB) Statement No. 62.

We understand that whenever, in the course of performing legal services for us 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 the entity should disclose or consider disclosure concerning such possible claim or assessment, as a matter of professional responsibility to us, you will so advise us and will consult with us concerning the question of such disclosure and the applicable requirements of GASB Statement No. 62. Please specifically confirm to our auditors that our understanding is correct.

### **Response**

Your response should include matters that existed as of June 30, 2025, and during the period from that date to the effective date of your response. Please specify the effective 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 by about February 16, 2026. They would appreciate receiving your reply by that date with a specified effective date no earlier than February 13, 2026. You may also be requested to provide updates to your written response at a later date. We appreciate your timely response to such requests.

### **Other matters**

Please indicate the amount we are indebted to you for services and expenses (billed and unbilled) on June 30, 2025.

Sincerely,

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Signature

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Tom Walker

Name

Chairman, Tehama County Board of Supervisors