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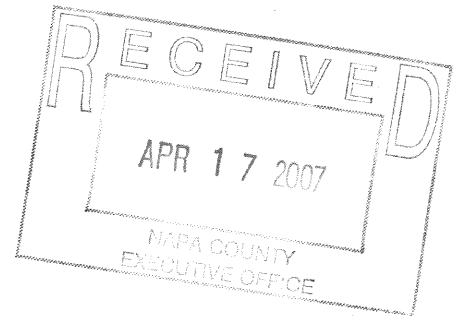
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April 13, 2007

VIA FEDERAL EXPRESS

Ms. Gladys I. Coil
Clerk to the Board of Supervisors
County of Napa
1195 Third Street, Room 310
Napa, CA 94559



*Re: California Community College Financing Authority
Community College League of California
Tax and Revenue Anticipation Note Program, Series 2007A
Napa Valley Community College District*

Dear Ms. Coil:

Stradling Yocca Carlson & Rauth is acting as bond counsel to the Napa Valley Community College District (the "District") in connection with its issuance of a tax and revenue anticipation note. The governing board of the District has adopted its resolution authorizing the issuance of the note and its participation in the Community College League of California Cash Flow Financing Program. A copy of the resolution adopted on March 8, 2007 is enclosed. Under the Program, participating community college districts will simultaneously issue tax and revenue anticipation notes. The California Community College Financing Authority will issue Note Participations representing interests in the pool of note payments of each of the colleges.

The request stated below is identical to the one you consented to for the District's 2006 tax and revenue anticipation notes and is attached to this letter for your reference.

Subsection (b) of Section 53853 of the California Government Code provides that a community college district may issue in its name a note to be issued in conjunction with notes of other community college districts pursuant to a previously adopted resolution "if the appropriate county board of supervisors fails to authorize, by resolution, the issuance of a note or notes in the name of a county board of education, school district, or community college district as specified by subdivision (a) of Section 53853 within 45 calendar days following its receipt of the resolution of the county board of education, or of the governing board of the school district or community college district, requesting that issuance, or if the county board of supervisors notifies the county board of education, school district, or community college district that it will not authorize that issuance within that 45-day period, then the note or notes may be issued by the county board of education, school district, or community college district in its name pursuant to the previously adopted resolution."

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The subsection also provides: "No county board of supervisors, county treasurer, or county auditor shall be deemed to have any fiduciary responsibility with regard to any note or notes issued pursuant to this subdivision."

On behalf of the District, we request your acknowledgement that the County Board of Supervisors will not authorize the note within the 45-day period. Failure to sign this letter within the 45-day period is considered by the Government Code to be a refusal of the County to authorize the notes on the District's behalf. Please execute or have executed this letter, and return it to me.

Thank you for your prompt consideration. We will gladly accept a fax return of this letter.

Very truly yours,



David G. Casnocha

ACKNOWLEDGED:

COUNTY OF NAPA

By _____

Its _____

cc: Marcia K. Hull
Treasurer-Tax Collector
County of Napa
1195 Third Street, Room 108
Napa, CA 94559

Scott B. Miller, Vice President, Business & Finance
Napa Valley Community College District