

October 18, 2013

Rick Reid, CFO  
Sonoma Valley Health Care District  
347 Andrieux Street  
Sonoma, CA 95476

Dear Rick:

Attached are the following for Sonoma Valley Health Care District:

- Report of Independent Auditors and Consolidated Financial Statements with Supplementary Information for the years ended June 30, 2013 and 2012
- Communications with Those Charged with Governance as of June 30, 2013
- Communication of Internal Control Related Matters as of June 30, 2013

Double click the attached paperclips below the word "Attachments" underneath the signature line to access the documents.

Please call if you have any questions regarding these documents or other matters.

Very truly yours,



Ben Mack, Partner, for  
Moss Adams LLP

Attachments:

Financial Statements 

AU-C 260/265  