

**OFFICE OF THE COUNTY COUNSEL
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April 15, 2011

VIA ELECTRONIC FILING

Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814

*Re: Written Comments on Draft Staff Analysis for Incorrect Reduction Claim,
Handicapped and Disabled Students, Fiscal Years 2003-2004, 2004-2005, 2005-
2006, County of Santa Clara, Claimant*

To the Commission on State Mandates:

Pursuant to Cal. Code Regs., tit. 2, § 1185.5(c), the County of Santa Clara ("County") respectfully submits these written comments on the Draft Staff Analysis ("Staff Analysis") of its Incorrect Reduction Claim (IRC) for the *Handicapped and Disabled Students* program for Fiscal Years 2003-2004, 2004-2005, and 2005-2006.

The County agrees with the Commission staff's March 25, 2011 analysis of the issues raised by the County's IRC. We believe the Staff Analysis is correct in concluding that the State Controller's Office ("Controller") incorrectly reduced the costs the County incurred to provide mandated outpatient rehabilitation services in the relevant years by approximately \$8.6 million. For the reasons set forth in the Staff Analysis and the County's IRC, the County urges the Commission to adopt the staff's recommendation and to reinstate the full amount reduced by the Controller in its June 30, 2009 audit report.

If the County can be of further assistance, please do not hesitate to contact me at 408-299-5969. We look forward to the hearing on the County's IRC on May 26, 2011.

Very truly yours,

MIGUEL MÁRQUEZ
County Counsel

A handwritten signature in black ink, appearing to read "Juniper L. Downs". The signature is written in a cursive style with a large initial "J".

Juniper L. Downs
Acting Lead Deputy County Counsel