

August 2, 2012

Contra Costa Community College District  
500 Court Street  
Martinez, CA 94553

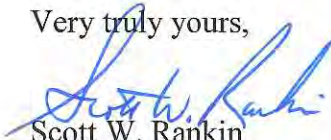
Re: Contra Costa Community College District –  
Futuris Public Entity OPEB Trust

Benefit Trust Company, as Trustee for the above-referenced trust, hereby certifies that as of June 30, 2012 said trust was in compliance with the terms of the Investment Policy Statement as adopted by the Contra Costa CCD Retirement Board of Authority.

Specifically, the asset allocation of the trust employed was designed to achieve the listed target net rate of return over a 3 to 5 year business cycle, and the trust complied with all requirements therein listed regarding diversification and permitted investments. No proprietary investment products of Benefit Trust Company nor any of its advisors were purchased for investment in the trust.

Should your auditors have specific questions regarding the compliance of the trust with its Investment Policy Statement, please refer them to me for further detail.

Very truly yours,

  
Scott W. Rankin  
Senior Vice President  
(913) 319-0340