

October 22, 2014

TO WHOM IT MAY CONCERN:

The Del Mar College District (the “*Issuer*”) is represented by Estrada Hinojosa & Company, Inc. (our “*Municipal Advisor*”), to provide advice on recommendations and other advice from financial services firms concerning the issuance of municipal securities, escrow investments, and consideration of municipal derivatives transactions. The Issuer relies on the Municipal Advisor by seeking and considering its advice, analysis, and perspective before acting on any such recommendations or other advice. The Issuer may not necessarily follow the Municipal Advisor’s advice and may also rely on representations, if any, made by financial services firms in proposals or otherwise.

By posting this letter on the Del Mar College website and/or the Texas MAC’s website, the Issuer intends that the market participants may use and rely on this letter for purposes of qualifying for the IRMA exemption afforded by SEC Rule 15Ba1-1(d)(3)(vi) until such time as the Issuer removes the letter from, or replaces it with an updated or correcting letter, posted at the same page of our website and the Texas MAC’s internet site (if this letter is uploaded by us to that site).

Financial services firms that wish to learn the identity of individuals at our municipal advisor who will participate in advising the Issuer (so they can determine whether our municipal advisor is independent), should contact Mr. Dave Gordon at Estrada Hinojosa at 214/743-1386 or dgordon@ehmuni.com. A copy of written representations to the College regarding the exemption may also be sent to our Municipal Advisor at the same address above or to Estrada Hinojosa & Company, 1717 Main Street, Suite 4700, Lockbox 47, Dallas, Texas 75201.

Sincerely,



Dr. Lee Sloan

CFO and Vice President of Operations