

**REQUEST TO TRANSMIT TO YOUR CLIENTS AND THEIR BROKERS
materials relating to the**

OFFER TO TENDER BONDS

made by the

COUNTY OF SACRAMENTO

to its Bondowners to offer to sell for cash any or all of the following Bonds

County of Sacramento Airport System Senior Revenue Bonds Series 2008B (AMT)			
Maturity Date (July 1)	Principal Amount	Interest Rate	CUSIP No. [†]
2013	\$ 8,355,000	4.25%	786107JL7
2018	10,895,000	5.50	786107JM5
2024	13,940,000	5.75	786107JN3
2028	27,780,000	5.75	786107JP8
2033	86,355,000	5.25	786107JQ6
2039	164,405,000	5.25	786107JR4

and

County of Sacramento Airport System Subordinate and PFC Revenue Refunding Bonds Series 2008E (AMT)			
Maturity Date (July 1)	Principal Amount	Interest Rate	CUSIP No. [†]
2010	\$ 2,465,000	5.00%	786107KT8
2013	7,545,000	4.25	786107KU5
2018	13,090,000	5.50	786107KV3
2024	16,825,000	5.75	786107KW1

Date: June 24, 2009

Expiration Date: Presently: 5:00 p.m., New York City time, on July 14, 2009 (unless earlier terminated or extended).

[†] CUSIP is a registered trademark of American Bankers Association. CUSIP data herein is provided by Standard and Poor's CUSIP Service Bureau, a division of The McGraw-Hill Companies, Inc. CUSIP data is not intended to create a database and does not serve in any way as a substitute for the CUSIP Service. None of the County, the Dealer Manager, the Information Agent or the Tender Agent makes any representation as to, or takes any responsibility for, the accuracy of such CUSIP numbers. CUSIP numbers are provided for convenience of reference only.

To: Municipal Bond Departments

From: County of Sacramento (the “County”)

- Please send the following materials to your clients that own the Bonds and their brokers:
 1. Letter from the County, dated June 24, 2009 (the “Letter from the County”). (WHITE)
 2. Invitation to Tender Bonds, dated June 24, 2009 (the “Invitation”). (WHITE)
 3. Questions and Answers, dated June 24, 2009 (the “Questions and Answers”) (WHITE).
 4. Notice to Our Clients, dated June 24, 2009 (“Notice to Our Clients”). (TAN)
 5. Bondowner’s Instructions. (LIGHT BLUE)

- Please inform your client that they will need to review a copy of the Preliminary Official Statement, dated June 24, 2009 (the “*Preliminary Official Statement*”) with respect to the County of Sacramento Airport System Senior Revenue Bonds Series 2009A and Series 2009B and County of Sacramento Airport System Subordinate and PFC/Grant Revenue Bonds Series 2009C and Series 2009D. The Preliminary Official Statement contains information about the financial and operating condition of the Airport System of the County (the “*Airport System*”), which consists of Sacramento International Airport, Sacramento Mather Airport, Sacramento Executive Airport and Franklin Field. Copies of the Preliminary Official Statement may be obtained from MacKenzie Partners, Inc., as information agent (the “*Information Agent*”) on its website at www.ourmaterials.com/sacramentoairport or by calling the Information Agent at (212) 929-5500 (Call Collect) or (800) 322-2885 (Call Toll-Free) or by emailing the Information Agent at tenderoffer@mackenziepartners.com. Copies of the Preliminary Official Statement are also available from the Nationally Recognized Municipal Securities Information Repositories. The Nationally Recognized Municipal Securities Information Repositories currently approved by the Securities and Exchange Commission are set forth at <http://www.sec.gov/info/municipal/nrmsir.htm>.

- Please also send to the clients’ brokers (only), the Solicitation Fee Payment Request Form. (YELLOW)

Offer: The Offer is being made by the enclosed Letter from the County, the Invitation, the Questions and Answers and the Notice to Our Clients and the Preliminary Official Statement (collectively, the “Tender Offer Materials”). The information contained in the Tender Offer Materials is the only information the County has authorized to describe the terms of the Offer.

Solicitation Fees: The County will pay to any commercial bank or trust company having an office, branch or agency in the United States, and any firm which is a member of a registered

national securities exchange or of the National Association of Securities Dealers, Inc. (an “Eligible Institution”), a solicitation fee of \$1.25 per \$1,000 on the first \$250,000 par amount of Bonds purchased by the County from each of its retail customers pursuant to the Offer. A “retail customer” is an individual who manages its own investments or an individual whose investments are managed by an investment manager or a bank trust department that holds the investments of that individual in a separate account in the name of that individual. Eligible Institutions must submit to the Information Agent, via facsimile at (212) 929-0308, Attention: Glen Linde, or via email at glinde@mackenziepartners.com, requests for payment of solicitation fees on a Solicitation Fee Payment Request Form no later than 5:00 p.m., New York City time, on the first (1st) business day following the Expiration Date, unless earlier terminated or extended. No payment of a solicitation fee will be made on requests received after this time. No solicitation fee will be paid on requests submitted on an improperly executed Solicitation Fee Payment Request Form or for Bonds not purchased by the County.

Reimbursement for Expenses: The County will reimburse financial institutions their reasonable out-of-pocket expenses incurred in forwarding the Tender Offer Materials (including the Notice to Our Clients to the Bondowners whose Bonds they hold (and to the Bondowners’ account executives)), and in handling and forwarding offers to purchase these Bonds. This reimbursement will be at the amounts established by the New York Stock Exchange. Requests for reimbursement of out-of-pocket expenses must be made to the Information Agent, via facsimile at: (212) 929-0308, Attention: Glen Linde, or via email at: glinde@mackenziepartners.com, no later than 5:00 p.m., New York City time, on the first (1st) business day following the Expiration Date. No reimbursement will be made on requests received after this time.

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Additional Material and Questions: Requests for additional copies of the Tender Offer Materials should be made to the Information Agent.

Institutional investors with questions about the Offer should contact the Dealer Manager. Individual investors and their brokers and account executives with questions about the Offer should contact the Information Agent.

Dealer Manager:

J.P. Morgan Securities Inc.
270 Park Avenue
New York, New York
Attn: Charles A. Giffin
(212) 834-3261
email: charles.a.giffin@jpmorgan.com

Information Agent:

**MACKENZIE
/PARTNERS, INC.**
105 Madison Avenue
17th Floor
New York, New York 10016
Attn: Jeanne Carr or Simon Coope
(212) 929-5500 (Call Collect)
(800) 322-2885 (Call Toll-Free)
email: tenderoffer@mackenziepartners.com