

STATE OF CALIFORNIA  
STATE WATER RESOURCES CONTROL BOARD

ORDER WR 2013-0010-EXEC

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In the Matter of the Petition for Reconsideration of the

**NORTHERN CALIFORNIA WATER ASSOCIATION,  
CENTRAL VALLEY PROJECT WATER ASSOCIATION,  
CALIFORNIA FARM BUREAU FEDERATION,  
AND INDIVIDUAL PETITIONERS**

Regarding Annual Water Right Fee Determinations

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**ORDER DENYING RECONSIDERATION**

BY THE EXECUTIVE DIRECTOR<sup>1</sup>

**1.0 INTRODUCTION**

The Northern California Water Association (NCWA), the Central Valley Project Water Association (CVPWA), the California Farm Bureau Federation (CFBF), Glenn-Colusa Irrigation District, Imperial Irrigation District, Stevinson Water District, and other persons and entities, collectively referred to herein as "petitioners,"<sup>2</sup> petition the State Water Resources Control Board (State Water Board) for reconsideration of annual water right fees imposed for Fiscal Year (FY) 2012-2013. Petitioners allege that the annual fees constitute an unconstitutional tax in violation of Article XIII A of the California Constitution (commonly referred to as "Proposition 13") and violate the Supremacy Clause of the United States Constitution. They request the State Water Board to vacate and rescind the water right fees and refund with interest all fees paid to the State Water Board or the State Board of Equalization (BOE). The State Water Board finds that

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<sup>1</sup> State Water Board Resolution 2002-0104 delegates to the Executive Director the authority to conduct and supervise the activities of the State Water Board. Unless a petition for reconsideration raises matters that the State Water Board wishes to address or requires an evidentiary hearing before the board, the Executive Director's consideration of petitions for reconsideration of disputed fees falls within the scope of the authority delegated under Resolution 2002-0104. Accordingly, the Executive Director has the authority to refuse to reconsider a petition for reconsideration, deny the petition, or set aside or modify the fee assessment.

<sup>2</sup> The term "Petitioners" is used for ease of reference and does not confer the legal status of petitioner.

its decision to impose the fees was appropriate and proper and denies petitioners' request for reconsideration.

## **2.0 STATUS OF LITIGATION**

Each year since 2003, NCWA, CVPWA, and CFBF have filed suit against the State Water Board and BOE alleging that the water right fees are unconstitutional and invalid. The NCWA, CVPWA, and CFBF actions over the FY 2003-2004 fees have been consolidated, and the other actions have been stayed pending resolution of the consolidated cases. Thus, the active litigation has involved issues regarding the constitutionality of the statute authorizing the water right fees and the implementing annual fee regulations adopted for FY 2003-2004. In 2005, the Sacramento County Superior Court issued a judgment upholding the water right fees in their entirety, and NCWA, CVPWA, and CFBF appealed. In January 2007, the Third District Court of Appeal issued a decision upholding the fee statute and invalidating the fee regulations. The California Supreme Court subsequently granted review.

In 2011, the California Supreme Court issued a decision on the statute authorizing the water right fees and the State Water Board's annual fee regulations for FY 2003-2004. (*CFBF v. State Water Resources Control Bd.* (2011) 51 Cal.4th 421.) The Supreme Court upheld the water right fee statutes (e.g., Wat. Code, §§ 1525, 1540, 1560). (*CFBF, supra*, at p. 446.) It also reversed the two adverse holdings of the Court of Appeal concerning the State Water Board's regulations governing annual permit and license fees and the annual fees passed through to the federal water contractors. (*Id.*, at pp. 446-447; see Cal. Code Regs., tit. 23, § 1066, 1073.)<sup>3</sup> The Supreme Court remanded issues concerning the application of these fees through the State Water Board's regulations back to the trial court for further fact-finding. Specifically, the Supreme Court directed the trial court to make factual findings as to whether the annual permit and license fees were reasonably related to the costs of the regulatory activity and findings related to the annual water right fees passed through to the federal water contractors. (*CFBF, supra*, at pp. 442, 446.) The Supreme Court's decision otherwise left intact the appellate court's holdings that were favorable to the State Water Board.

In December 2012, a trial was held in the Sacramento Superior Court on the application of the water right fees for FY 2003-2004. The matter is still pending before the trial court.

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<sup>3</sup> All further regulatory references are to the State Water Board's regulations located in title 23 of the California Code of Regulations unless otherwise indicated.

### **3.0   GROUNDS FOR RECONSIDERATION**

According to the State Water Board's regulations governing reconsideration of fees, only a fee payer may petition for reconsideration of the board's determination that the fee payer is required to pay a fee, or the board's determination regarding the amount of the fee. (§ 1077.) A fee payer may petition for reconsideration on any of the following grounds: (1) irregularity in the proceeding, or any ruling, or abuse of discretion, by which the fee payer was prevented from having a fair hearing; (2) the fee determination is not supported by substantial evidence; (3) there is relevant evidence that, in the exercise of reasonable diligence, could not have been produced; or (4) error in law. (§§ 768, 1077.) Pursuant to Water Code section 1537, subdivision (b)(4), the State Water Board's adoption of the regulations may not be the subject of a petition for reconsideration. When a State Water Board decision or order applies those regulations, a petition for reconsideration may include a challenge to the regulations as they have been applied in the decision or order.

A petition for reconsideration of a fee assessment must include certain information, including the name and address of the petitioner, the specific State Water Board action of which the petitioner requests reconsideration, the reason the action was inappropriate or improper, the reason why the petitioner believes that no fee is due or how the petitioner believes that the amount of the fee has been miscalculated, and the specific action that the petitioner requests.

(§§ 769, subd. (a)(1)-(6), 1077, subd. (a).) A petition for reconsideration of a fee assessed by BOE must include either a copy of the notice of assessment or certain information.

(§ 1077, subd. (a)(2).) Section 769, subdivision (c) of the regulations further provides that a petition for reconsideration shall be accompanied by a statement of points and authorities in support of the legal issues raised in the petition.

If the subject of the petition relates to an assessment of a fee by BOE, the State Water Board's decision regarding the assessment is deemed adopted on the date of assessment by BOE.

(§ 1077, subd. (b).) A petition is timely filed only if the State Water Board receives it within 30 days of the date the assessment is issued. (*Ibid.*) The deadline for filing a petition for reconsideration of the November 13, 2012 assessment was December 13, 2012. The State Water Board will not consider late petitions or late-filed letters referencing the jointly filed petition for reconsideration.

The State Water Board may refuse to reconsider a decision or order if the petition for reconsideration fails to raise substantial issues related to the causes for reconsideration set forth in section 768 of the board's regulations. (§ 770, subd. (a)(1).) Alternatively, after review of the record, the State Water Board also may deny the petition if the board finds that the decision or order in question was appropriate and proper, set aside or modify the decision or order, or take other appropriate action. (*Id.*, subd. (a)(2)(A)-(C).)<sup>4</sup>

#### **4.0 LEGAL AND FACTUAL BACKGROUND**

The State Water Board is the state agency entity primarily responsible for administering the State's water right program. The State Water Board administers the program through its Division of Water Rights (Division). The funding for the water right program is scheduled separately in the Budget Act (and through a continuous appropriation discussed below) and includes funding from several different sources. The primary source of funding for the water right program is regulatory fees deposited in the Water Rights Fund in the State treasury. Legislation enacted in 2003 (Sen. Bill No. 1049, Stats. 2003, ch. 741 (S.B. 1049)) required the State Water Board to adopt emergency regulations revising and establishing water right fees and revising fees for water quality certification. (Wat. Code, §§ 1525, 1530.) Pursuant to this legislation, the State Water Board reviews the fee schedule each fiscal year and, as necessary, revises the schedule so that the fees will generate revenues consistent with the amount appropriated by the Legislature from the Water Rights Fund, taking into account the reserves in the fund. (*Id.*, § 1525, subd. (d)(3).) If the revenue collected in the preceding year was greater, or less than, the amounts appropriated, the State Water Board may adjust the annual fees to compensate for the over- or under-collection of revenue. (*Ibid.*) BOE is responsible for collecting the annual fees. (*Id.*, § 1536.)

As explained in the Memorandum to File from Barbara Evoy, Deputy Director for the Division of Water Rights, dated February 8, 2013, entitled "Recommended Water Right Fee Schedule for [FY] 2012-13" (hereinafter "Evoy Memorandum"), in FY 2012-2013, the Legislature appropriated \$18.056 million from all funding sources for water right program expenditures by the State Water Board. The Evoy Memorandum provides more detail, but in sum, this amount includes a

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<sup>4</sup> The State Water Board is directed to order or deny reconsideration on a petition within 90 days from the date on which the board adopts the decision or order. (Wat. Code, § 1122.) If the State Water Board fails to act within that 90-day period, a petitioner may seek judicial review, but the board is not divested of jurisdiction to act upon the petition simply because it failed to complete its review of the petition on time. (State Water Board Order WR 2009-0061 at p. 2, fn. 1; see *California Correctional Peace Officers Ass'n v. State Personnel Bd.* (1995) 10 Cal.4th 1133, 1147-1148, 1150-1151; State Water Board Order WQ 98-05-UST at pp. 3-4.)

\$12.701 million appropriation from the Water Rights Fund in the Budget Act of 2012 (Stats. 2012, ch. 21) and a continuous appropriation from the Water Rights Fund of \$3.75 million for enforcement positions,<sup>5</sup> for a total of \$16.451 million appropriated to the State Water Board from the Water Rights Fund. The State Water Board's budget for the water right program also includes \$1 million in general funds and \$425,000 from other sources. In addition to the amounts appropriated to the State Water Board, the Budget Act appropriates \$459,000 from the Water Rights Fund to BOE for its water right fee collection efforts and appropriates \$38,000 from the Water Rights Fund to the California Environmental Protection Agency for support functions that the agency provides for the board's water right program.

In accordance with the Water Code, the State Water Board sets a fee schedule each fiscal year so that the amount collected and deposited into the Water Rights Fund during that fiscal year will support the appropriations made from the fund made, taking into account money in the fund from other sources.<sup>6</sup> As explained in the Evoy Memorandum, the Water Rights Fund had a beginning balance of \$5.591 million for the fiscal year. In calculating the amount needed to be collected through fee revenues, the Division also considered the amount of carryover in the Water Rights Fund, which serves as a prudent reserve for economic uncertainty. In recent years, the fund reserve has been drawn down by collecting less revenue annually than is expended. This fiscal year, the forecasted fund reserve is approximately 28 percent. The Division determined that the fund condition projections for the following fiscal year, FY 2013-2014, should include a reserve of about 20 percent of annual expenditures. To draw down the fund reserve, the Division proposed no change to the current annual fee schedule this year.<sup>7</sup> Thus, for the purposes of calculating this year's fees, the Division forecasted a total of \$14.490 million to be collected in regulatory fees for FY 2012-13. The total projected revenue for the Water Rights Fund in FY 2012-13 is \$15.541 million.

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<sup>5</sup> In addition to the annual Budget Act, Senate Bill No. 8 of the 2009-2010 Seventh Extraordinary Session (Stats. 2009, 7th Ex. Sess., ch. 2) (SB 7X 8), § 11, makes a continuous appropriation from the Water Rights Fund of \$3.75 million for water right enforcement. In 2011, the Legislature amended Water Code section 1525, subdivision (d)(3) to clarify that the amounts collected through fees should be sufficient to cover the appropriations set forth in the Budget Act and the continuous appropriation in SB 7X 8. (Stats. 2011, ch. 579, § 9.)

<sup>6</sup> Other sources of money in the Water Rights Fund, in addition to fee collections made during the fiscal year, include unexpended reserves from fee collections in previous years (see Wat. Code, § 1525, subd. (d)(3)) and penalties collected for water right violations (*id.*, § 1551, subd. (b)). The calculations used to determine water right fees do not include appropriations from funds other than the Water Rights Fund.

<sup>7</sup> The Division recommended revising other portions of the fee schedule for FY 2012-2013, which are not the subject of this petition for reconsideration. In general, the emergency regulations amended the existing fee schedule to: (1) adjust the upper limits on filing fees for applications, petitions, and transfers based on changes in the consumer price index; and (2) add a one-time \$250 filing fee for a Small Irrigation Use Registration, a \$100 5-year renewal fee, and a one-time \$250 filing fee for a petition to change a point of diversion or place of use for a Small Irrigation Use Registration. (§§ 1062, 1064, 1068.)

On September 19, 2012, the State Water Board accepted the Division's recommendations and adopted Resolution 2012-0047, revising the emergency regulations governing water right fees for FY 2012-2013. The Office of Administrative Law approved the emergency regulations on November 14, 2012.

**5.0 FEE ASSESSMENTS ADDRESSED IN THIS ORDER**

According to their petition, petitioners are NCWA, CVPWA, CFBF, individual petitioners listed in the caption of the petition (only Glenn-Colusa Irrigation District, Imperial Irrigation District, and Stevinson Water District were listed in the caption), and fee payers referencing the petition. NCWA, CVPWA, and CFBF are not fee payers and cannot be considered petitioners in this order. (§ 1077.) The State Water Board will consider the petitioners identified in the caption and the fee payers who timely filed letters referencing a petition by NCWA, CVPWA, CFBF or petitioner's counsel (Somach, Simmons & Dunn) to be petitioners under its regulations if those persons otherwise meet the requirements for a petition for reconsideration. Attachment 1 of this order identifies the persons who were assessed an annual water right fee, have met the regulatory requirements for filing a petition for reconsideration, and are properly considered petitioners for purposes of this order.

The State Water Board's review in this order is limited to annual fee assessments issued on November 13, 2012. The petition is dismissed to the extent it seeks review of any fee determinations other than the fee determinations identified for petitioners listed in Attachment 1 of this order. Moreover, to the extent that petitioners' contentions are not relevant to any of the annual fee assessments for which their petition for reconsideration has been filed, those contentions are not within the scope of the petitions for reconsideration.

**6.0 PETITIONERS' ARGUMENTS REGARDING THE CONSTITUTIONALITY OF THE FEES AND THE ADMINISTRATION OF THE FEES ARE WITHOUT MERIT**

Petitioners contend that the water right fees are unlawful taxes, adopted in violation of Proposition 13, and that the fees violate the Supremacy Clause of the United States Constitution. Petitioners incorporate the arguments set forth in their previous petitions

challenging the imposition of annual water right fees in prior years. The State Water Board has rejected Petitioners' legal arguments, most recently by Order WR 2012-0003-EXEC.<sup>8</sup>

As petitioners' acknowledge, the Supreme Court's 2011 opinion in *CFBF v. State Water Resources Control Bd.* disposes of petitioners' claims regarding the constitutionality of the fee statutes.<sup>9</sup> With respect to those issues not resolved by the Supreme Court's opinion, and except as discussed below, Petitioners have not provided any new arguments, new information, or supporting authorities that materially change any of the issues raised in their previous petitions challenging the annual water right fees. With respect to the issues that are incorporated in the petition now before the State Water Board, this order adopts and incorporates the reasoning of its prior orders regarding NCWA's and CVPWA's petitions for reconsideration, including Order WR 2012-0003-EXEC and Order WR 2007-0007-EXEC and the orders incorporated by reference in that order.

As in past years, petitioners argue that the water right fees impose the entire cost of the Division's program on permittees and licensees, alleging that the fees ignore the Division's activities that are related to other water rights not subject to the fees, such as pre-1914 and riparian rights, and the time spent on issues related to the public generally (public trust actions, etc.). This year is no exception—as in past years, petitioners have their facts wrong. Water

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<sup>8</sup> Petitioners incorporate the arguments set forth in the petitions filed by "NCWA, CVPWA, and others" challenging the annual water right fees in previous years. The State Water Board has agreed petitioners may incorporate by reference the arguments made in their previous petitions. Petitioners' counsel now also represents the CFBF, which was represented by other counsel and filed petitions separately from NCWA and CVPWA in prior years. (The State Water Board has rejected CFBF's legal arguments made in its previous separate petitions, most recently by Order 2011-0008-EXEC.) This year's petition outlines prior arguments made by NCWA and CVPWA, largely repeating the arguments made in previous petitions filed by counsel for NCWA and CVPWA. Accordingly, this order addresses the arguments in this year's petition and those arguments incorporated by reference in petitions filed in previous years by NCWA and CVPWA.

This year's petition omits petitioners' arguments made last year about Proposition 26, which imposes a two-thirds vote requirement on certain types of charges that previously could be established by statutes enacted by majority vote. (Cal. Const., Article XIII A, § 3, amended by initiative, Gen. Elec. (Nov. 2, 2010).) The petition, however, contains the unsupported statement that Proposition 26 effectively overturned legal precedent regarding regulatory fees and that charges "are now measured against Proposition 26's more stringent standards." (Petition, p. 6, fn. 4.) To the extent that Petitioners intended this statement to suffice as an argument that the State Water Board has made an error in law subject to reconsideration, they have not offered legal support for this position and their petition fails to meet the requirements for reconsideration on this point. (§ 769, subd. (c).) Moreover, the State Water Board need not address this issue further because it has previously addressed the applicability of Proposition 26 to the annual water right fees in Order WR 2012-0003-EXEC, which is incorporated by reference.

<sup>9</sup> Nonetheless, citing section 3 of Proposition 13, petitioners argue that the water right fees constitute a tax based solely on real property ownership. To the extent that petitioners continue to argue that the water right fees are ad valorem taxes, the Supreme Court has disposed of this argument. The Supreme Court determined that the water right fee statute does not assess a new ad valorem tax on real property. The court further opined that because a regulatory fee is not a tax, if the regulations impose a valid regulatory fee then they are not subject to challenge based on Proposition 13's limitation on taxation of real property. (*CFBF, supra*, 51 Cal.4<sup>th</sup> at p. 443.)

right fees do not bear the entire cost of the water right program. Nor do the annual fees support the Water Rights Fund in its entirety. Moreover, as explained in the Evoy Memorandum and previous similar memoranda, the State Water Board's limited program costs that are related to non-fee payers and unrelated to the regulation of post-1914 appropriative rights or unauthorized diversions are supported by sources of funding other than the Water Rights Fund. The water right program budget includes general funds amounting to \$1.0 million and additional funds from sources other than the Water Rights Fund, and these funds are sufficient to support these other program activities. In short, while annual permit and license fees are the primary source of revenues deposited in the Water Rights Fund, and the Water Rights Fund is the primary source of funding for the water rights program, arguments based on the assumption that annual permit and license fees are the sole source of program funding are misleading at best. Payment of a substantial portion of the cost of the water right program from these other sources belies Petitioners' argument that water right permit and license holders are being burdened with program costs that do not bear a fair and reasonable relationship to their activities. Petitioners' legal claims have been addressed in more detail in the orders incorporated by reference by this order.<sup>10</sup>

## **7.0 CONCLUSION**

The State Water Board finds that its decision to impose water right fees was appropriate and proper. This order addresses the principal issues raised by the NCWA, CVPWA, CFBF and the individual petitioners. To the extent that this order does not address all of the issues raised by petitioners, the State Water Board finds that either these issues are insubstantial or that petitioners have failed to meet the requirements for a petition for reconsideration under the board's regulations. (§§ 768-769, 1077.) The petition for reconsideration is denied.

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<sup>10</sup> Petitioners also continue to argue that the water right fees unlawfully seek to assess the federal government and its contractors. (Wat. Code, §§ 1540, 1560; see Cal. Code Regs., tit. 23, § 1073 [providing for pass through of fees to Central Valley Project water supply contractors].) This order incorporates by reference the prior State Water Board orders addressing this issue. But it merits noting that the Supreme Court determined that neither Water Code section 1540 nor section 1560 "authorizes imposition of a fee that facially violates the supremacy clause or state and federal rights to equal protection and due process." (CFBF, *supra*, 51 Cal.4<sup>th</sup> at 444.) The Supreme Court agreed with the State Water Board that "the federal contractors have a taxable interest in the 'face value'" of the United States Bureau of Reclamation's water right permits, leaving the trial court on remand to determine the federal contractors' beneficial interest for purposes of evaluating the fee regulation as applied. (*Id.*, at p. 446.)



**ORDER**

**IT IS HEREBY ORDERED THAT** the petition for reconsideration is denied.

Dated: 2/11/2013

  
Thomas Howard  
Executive Director

Attachment

In the matter of the Petition for Reconsideration of the  
Northern California Water Association, et al.

Attachment 1: Petitioners for Reconsideration FY 12/13\*

Primary owner	Application ID
1982 BERGER TRUST DATED 7/19/82	A017759
1982 BERGER TRUST DATED 7/19/82	A017757
1982 BERGER TRUST DATED 7/19/82	A017843
1982 BERGER TRUST DATED 7/19/82	A018050
1982 BERGER TRUST DATED 7/19/82	A018895
1989 SPENCE TRUST DATED APRIL 4	A017754
1989 SPENCE TRUST DATED APRIL 4	A017755
1989 SPENCE TRUST DATED APRIL 4	A017753
1991 SPENCE TRUST DATED 4/11/91	A017756
1991 SPENCE TRUST DATED 4/11/91	A017758
A & G MONTNA PROPERTIES LP	A031175
A & G MONTNA PROPERTIES LP	A031176
A & G MONTNA PROPERTIES LP	A006348
A & G MONTNA PROPERTIES LP	A019083
A & G MONTNA PROPERTIES LP	A009515
A & G MONTNA PROPERTIES LP	A006582
A & G MONTNA PROPERTIES LP	A007989
ADELE E BARTHOLOMEW	A027048
ADELE E BARTHOLOMEW	A029375
ALMA L WADDINGTON	A021106
ALVIN R CADD	A014051
ANDREW NOBLE	A021231B
ANDREW NOBLE	A021381
ANDREW NOBLE	A021382B
ARVIN-EDISON WATER STORAGE DISTRICT	USBR1061
ARVIN-EDISON WATER STORAGE DISTRICT	USBR1326
BANTA-CARBONA IRRIGATION DISTRICT	A001933
BANTA-CARBONA IRRIGATION DISTRICT	A005248
BANTA-CARBONA IRRIGATION DISTRICT	USBR1115
BARRY A MCCLAIN	A012482
BERT OWENS	A022438
BERT OWENS	A024574
BETTE JO REICH	A029503

Primary owner	Application ID
BONGARD'S TREESCAPE NURSERY	A016619
BRENT WIGGIN, INC	A027660
CALAVERAS COUNTY WATER DISTRICT	USB1307
CALAVERAS COUNTY WATER DISTRICT	A005648D
CALAVERAS COUNTY WATER DISTRICT	A011792B
CALAVERAS COUNTY WATER DISTRICT	A012910
CALAVERAS COUNTY WATER DISTRICT	A012911
CALAVERAS COUNTY WATER DISTRICT	A012912
CALAVERAS COUNTY WATER DISTRICT	A012912A
CALAVERAS COUNTY WATER DISTRICT	A013091
CALAVERAS COUNTY WATER DISTRICT	A013092
CALAVERAS COUNTY WATER DISTRICT	A013093
CALAVERAS COUNTY WATER DISTRICT	A013093A
CALAVERAS COUNTY WATER DISTRICT	A018727
CALAVERAS COUNTY WATER DISTRICT	A019148
CALAVERAS COUNTY WATER DISTRICT	A019149
CALAVERAS COUNTY WATER DISTRICT	A022405
CALAVERAS COUNTY WATER DISTRICT	A025901
CARPENTER RANCHES INC	A022711
CASSERLY PROPERTIES	A013147
CATHEDAL PEAK LLC	A016878
CATHEDAL PEAK LLC	A016877
CHARLES & LESLIE MCDOWELL FAMILY TRUST	A013488
CHARLES & LESLIE MCDOWELL FAMILY TRUST	A009252
CHARLES N BACIGALUPI	A020264
CHARLES TERRITO	A021786
CHARLES TERRITO	A025246
CHIMNEY ROCK RANCH	A021262
CHIMNEY ROCK RANCH	A018754
CHIMNEY ROCK RANCH	A023917
CHIMNEY ROCK RANCH	A021153
CHIMNEY ROCK RANCH	A016609
CHIMNEY ROCK RANCH	A018673
CHIMNEY ROCK RANCH	A016829
CHIMNEY ROCK RANCH	A018763
CHIMNEY ROCK RANCH	A023919
CHIMNEY ROCK RANCH	A023918

Primary owner	Application ID
CHIMNEY ROCK RANCH	A023341
CHIMNEY ROCK RANCH	A018762
CITY OF ROSEVILLE	USBR1094
CLIFTON E J HODGE	A020574
CONTRA COSTA WATER DISTRICT	USBR1302
CONTRA COSTA WATER DISTRICT	A005941
CONTRA COSTA WATER DISTRICT	A020245
CONTRA COSTA WATER DISTRICT	A025516A
CONTRA COSTA WATER DISTRICT	A025829
CONTRA COSTA WATER DISTRICT	A027893
CORDELIA TRUST OF 1982	A024937
CORDELIA TRUST OF 1982	A024938
CORDELIA TRUST OF 1982	A024939A
CORDELIA TRUST OF 1982	A024940
CORDELIA TRUST OF 1982	A024941
CORDELIA TRUST OF 1982	A025705
CORDELIA TRUST OF 1982	A027685A
CORTINA WATER DISTRICT	USBR1336
CROOK REVOCABLE 1992 TRUST	A000862
CROOK REVOCABLE 1992 TRUST	A021329
DAVID A SHIELDS	A016918
DAVID RICHARD WILKEY	A028991
DEL PUERTO WATER DISTRICT	USBR1233
EL DORADO IRRIGATION DISTRICT	USBR1027
EL DORADO IRRIGATION DISTRICT	A000654
EL DORADO IRRIGATION DISTRICT	A001440
EL DORADO IRRIGATION DISTRICT	A001441
EL DORADO IRRIGATION DISTRICT	A001692
EL DORADO IRRIGATION DISTRICT	A005645B
EL DORADO IRRIGATION DISTRICT	A006383
EL DORADO IRRIGATION DISTRICT	A007478
EL DORADO IRRIGATION DISTRICT	FERC184
EL DORADO IRRIGATION DISTRICT	A002270
EL DORADO IRRIGATION DISTRICT	A005645A
ELOISE A FISCHER	A016509
FRENCH M-J RANCH LLC	A016796
FRENCH M-J RANCH LLC	A016879

Primary owner	Application ID
GARDEN HIGHWAY MUTUAL WATER COMPANY	A001699
GARDEN HIGHWAY MUTUAL WATER COMPANY	A014415
GARDEN HIGHWAY MUTUAL WATER COMPANY	A015893
GARDEN HIGHWAY MUTUAL WATER COMPANY	A023045
GARDEN HIGHWAY MUTUAL WATER COMPANY	A026098
GARDINER F JONES	A023366
GARY J RUMIANO	A013487
GLENN-COLUSA IRRIGATION DISTRICT	A000018
GLENN-COLUSA IRRIGATION DISTRICT	A001554
GLENN-COLUSA IRRIGATION DISTRICT	A001624
GLENN-COLUSA IRRIGATION DISTRICT	A008688
GLENN-COLUSA IRRIGATION DISTRICT	A012125
GLENN-COLUSA IRRIGATION DISTRICT	A023005
GLENN-COLUSA IRRIGATION DISTRICT	A030838
GLENN-COLUSA IRRIGATION DISTRICT	USBR1215
GRAVELLY FORD WATER DISTRICT	USBR1012
GRAVELLY FORD WATER DISTRICT	A023031
GUIDO VENTURI	A021966
GUIDO VENTURI	A023488
GUIDO VENTURI	A024502
H MAX LEE	A018871
HAROLD MEADOWS JR	A025051
HARRY A BAKER	A022554
HARRY A. BAKER REVOCABLE TRUST	A021223
HAWKINS RANCH LLC	A016900B
HAWKINS RANCH LLC	A016901B
HOT SPRINGS VALLEY IRRIGATION DISTRICT	A003353
HOT SPRINGS VALLEY IRRIGATION DISTRICT	A022427
IMPERIAL IRRIGATION DISTRICT	A007482
IMPERIAL IRRIGATION DISTRICT	A007739
IMPERIAL IRRIGATION DISTRICT	A007740
IMPERIAL IRRIGATION DISTRICT	A007741
IMPERIAL IRRIGATION DISTRICT	A007742
IMPERIAL IRRIGATION DISTRICT	A007743
IMPERIAL IRRIGATION DISTRICT	A008534
J A CONNER LIVING TRUST	A021252
JACK L COX	A021429A

Primary owner	Application ID
JACK L COX	A023387
JACK L COX	A024028
JACK L COX	A024130
JACK L COX	A025600
JACK L COX	A031418
JACK L COX	25600P021104
JACK L COX	24130P021104
JACK L COX	24028P021104
JACK L COX	A031513
JACK L COX	21429AP051107
JAMES A GRIFFIN	A030703
JAMES A PIAZZA	A021578
JAMES F RUTHERFORD	A017160
JAMES IRRIGATION DISTRICT	USB1155
JAMES R CHANCE	A025752
JAMES R CHANCE	A027593
JAMES R CHANCE	A028216
JAMES R CHANCE	A020364B
JAMES R CHANCE	A027591
JAMES R CHANCE	A025481
JAMES R CHANCE	A025479
JAMES R CHANCE	A025388
JAMES R CHANCE	A025476
JAMES R CHANCE	A025475
JAMES R CHANCE	A025474
JAMES R CHANCE	A025391
JAMES R CHANCE	A025390
JAMES R CHANCE	A025477
JAMES R CHANCE	A022977B
JAMES V SIMONI	A020439
JELITO LIVING TRUST DATED 7/29/89	A020459B
JOE SOARES	A019508
JOHN BACIGALUPI	A027757
JOHN BACIGALUPI	A029671
JOHN BACIGALUPI	A020979
JOHN C BRUNK	A018757A01A
JOHN CHARLES BACIGALUPI	A020769

Primary owner	Application ID
JOHNEVAN M SHAY	A013900
JOHNEVAN M SHAY	A014503
KEITH BROWN	A031001
KIRKWOOD WATER DISTRICT	USBR1266
LARRY J BUNNING	A016790
LARRY J BUNNING	A017172
LARRY J BUNNING	A020348A
LARRY R WILLMORE	A000245
LAS AGUILAS CORP	A009683
LAS AGUILAS CORP	A013924
LAS AGUILAS CORP	A016753
LAS AGUILAS CORP	A016754
LAS AGUILAS CORP	A016755
LAS AGUILAS CORP	A016840
LAS AGUILAS CORP	A016841
LAS AGUILAS CORP	A016842
LAS AGUILAS CORP	A016843
LAS AGUILAS CORP	A016844
LAS AGUILAS CORP	A019038
LAS AGUILAS CORP	A019039
LAS AGUILAS CORP	A029188
LAWRENCE B GROTEGUTH	A020506
LAWRENCE B GROTEGUTH	A020512
LAWRENCE B GROTEGUTH	A025669
LAWRENCE B GROTEGUTH	A025670
LAWRENCE B GROTEGUTH	A028511
LAWRENCE SCHNEIDER AND RUTH SCHNEIDER	A004501
LAWRENCE SCHNEIDER AND RUTH SCHNEIDER	A012803
LEAL FAMILY TRUST	A008830
LEAL FAMILY TRUST	A031572
LOREN D BOTTORFF	A010905
LOREN D BOTTORFF	A010769
LOREN D BOTTORFF	A007988A
LOREN D BOTTORFF	A012926
LOREN D BOTTORFF	A014686
MAGDALEN U SAUNDERS	A018255
MASTERTON PROPERTIES	A019903

Primary owner	Application ID
MASTERSON PROPERTIES	A019904
MASTERSON PROPERTIES	A020727
MASTERSON PROPERTIES	A020849
MASTERSON PROPERTIES	A026206
MASTERSON WEST	A019905
MASTERSON WEST	A025928
MCM PROPERTIES, A CALIF CORP	A015150
MCM PROPERTIES, A CALIF CORP	A015152
MCM PROPERTIES, INC.	USBR1176
MICHAEL J BONNHEIM	A016601
MICHAEL J BONNHEIM	A016811
MICHAEL J BONNHEIM	A016812
MICHAEL J BONNHEIM	A017981
MICHAEL J BONNHEIM	A024633
MICHAEL J BONNHEIM	A025525
MICHAEL J BONNHEIM	A027588
MICHAEL J BONNHEIM	A027589
MICHAEL J MILOVINA	A031399
MJM	A028685
NEAL J DOW FAMILY LP	A029471
ODYSSEUS FARMS PARTNERSHIP	USBR1218
O'FARRELL AND BORGWARDT FMLY TRST	A020015
PARADISE IRRIGATION DISTRICT	000476P071228
PATRICIA PEREIRA	A025952
PATTERSON IRRIGATION DISTRICT	USBR1098
PAUL L WATTIS JR	A016765
PAUL L WATTIS JR	A017073B
PAUL L WATTIS JR	A017073A
PAUL NORMAN BOOS	A024878
PHIL KNOX LEISER TRUST	A000882B
PLACER COUNTY WATER AGENCY	USBR1133
PLACER COUNTY WATER AGENCY	A018084
PLACER COUNTY WATER AGENCY	A018085
PLACER COUNTY WATER AGENCY	A018086
PLACER COUNTY WATER AGENCY	A018087
PLACER COUNTY WATER AGENCY	A026637
PLACER COUNTY WATER AGENCY	A029721



Primary owner	Application ID
PLACER COUNTY WATER AGENCY	FERC2079
POLLENATOR RANCH	A021545
R DONALD WARDEN	A025664
R DONALD WARDEN	A025665
R DONALD WARDEN	A027652
R DONALD WARDEN	A027653
RECLAMATION DISTRCIT NO. 1606	USBR1101
RICHARD L JENNINGS	A000135
RICHARD L JENNINGS	A000486
RICHARD L JENNINGS	A010835
RICHARD L JENNINGS	A012903
ROBERT KLINTWORTH	A023109
ROBERT KLINTWORTH	A024766
ROBERT FOSTER	A006287
RONALD L. SCHLUTER	A000596
RONALD SCHLUTER	A003050
RONALD WESLEY KETLER	A020754
RONALD WESLEY KETLER	A021405
RONALD WESLEY KETLER	A021908
RONALD/ROBERTA SCIANDRI FM TRUST	A031925
ROY C PURSCHE	A011161
ROY O BISSETT	A021697
ROY O BISSETT	A017700B
SAMRA FAMILY TRUST	A015034
SAN BENITO COUNTY WATER DISTRICT	USBR1268
SAUCELITO IRRIGATION DISTRICT	USBR1294
SAUCELITO IRRIGATION DISTRICT	USBR1295
SCOTT K SMITH	A017859
SILLER BROS., INC	A011058
SOUTH SUTTER WATER DISTRICT	A010221
SOUTH SUTTER WATER DISTRICT	A014430
SOUTH SUTTER WATER DISTRICT	A014804
SOUTH SUTTER WATER DISTRICT	A022102
SOUTH SUTTER WATER DISTRICT	A023838
SOUTH SUTTER WATER DISTRICT	A026162
STANFORD VINA RANCH IRRIGATION COMPANY	A001041
STEVINSON WATER DISTRICT	A001885

Primary owner	Application ID
STEVINSON WATER DISTRICT	A005724
STEVINSON WATER DISTRICT	A006111
STEVINSON WATER DISTRICT	A007012
STOCKTON EAST WATER DISTRICT	USBR1247
STOCKTON EAST WATER DISTRICT	USBR1306
STOCKTON EAST WATER DISTRICT	A006522
STOCKTON EAST WATER DISTRICT	A030603A
STOCKTON EAST WATER DISTRICT	A030603B
STOCKTON EAST WATER DISTRICT	A030602
STOCKTON EAST WATER DISTRICT	A031534
STOCKTON EAST WATER DISTRICT	A031535
STOCKTON EAST WATER DISTRICT	A013333X01
STOCKTON EAST WATER DISTRICT	A013334X01
STOCKTON EAST WATER DISTRICT	A013335X01
STOCKTON EAST WATER DISTRICT	A013336X01
STOCKTON EAST WATER DISTRICT	A013337X01
STOCKTON EAST WATER DISTRICT	A013338X01
SUTTER MUTUAL WATER COMPANY	USBR1191
SUTTER MUTUAL WATER COMPANY	A000581
SUTTER MUTUAL WATER COMPANY	A000878
SUTTER MUTUAL WATER COMPANY	A000879
SUTTER MUTUAL WATER COMPANY	A000880A
SUTTER MUTUAL WATER COMPANY	A001160
SUTTER MUTUAL WATER COMPANY	A001758
SUTTER MUTUAL WATER COMPANY	A001763
SUTTER MUTUAL WATER COMPANY	A001769
SUTTER MUTUAL WATER COMPANY	A001772
SUTTER MUTUAL WATER COMPANY	A003195
SUTTER MUTUAL WATER COMPANY	A007886
SUTTER MUTUAL WATER COMPANY	A009760
SUTTER MUTUAL WATER COMPANY	A010658
SUTTER MUTUAL WATER COMPANY	A011953
SUTTER MUTUAL WATER COMPANY	A012470A
SUTTER MUTUAL WATER COMPANY	A016677
THOMAS K MCGOURTY	A024302
THOMAS K MCGOURTY	A016631
UHRHAMMER PROPERTIES	A013345

Primary owner	Application ID
VERYL T KUCHAR	A004026
VERYL T KUCHAR	A011258A
WESTSIDE WATER DISTRICT	USBR1192
WILLIAM A GRUENTHAL	A013064
WILLIAM A GRUENTHAL	A013065
WILLIAM J FOGARTY	A016936
WILLIAM J FOGARTY	A019044
WILLIAM J FOGARTY	A020928
WILLIAM MICHAEL ROBISON	A025369
WILLIAM MICHAEL ROBISON	A025370
WILLIAM MICHAEL ROBISON	A025371
WILLIAM MICHAEL ROBISON	A025386
WITT HOME RANCH	A017663
YOLO COUNTY F C & W C DISTRICT	A011389
YOLO COUNTY F C & W C DISTRICT	A015975
YOLO COUNTY F C & W C DISTRICT	A026469

\* NOTE: This attachment includes corrections made on April 8, 2013. (Wat. Code, § 1124; State Water Board Res. 2012-0029, § 4.1.3.)