BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

FILED
11/17/17
04:59 PM

Joint Application of Southern California Edison Company (U338E) and San Diego Gas & Electric Company (U902E) For the 2015 Nuclear Decommissioning Cost Triennial Proceedings.	Application 16-03-004 (Filed March 1, 2016)
And Related Matters.	Application 15-01-014 Application 15-02-006

REPLY BRIEF OF THE UTILITY REFORM NETWORK ADDRESSING PHASE 1 ISSUES

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November 17, 2017

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REPLY BRIEF OF THE UTILITY REFORM NETWORK

Pursuant to Rule 13.11 of the Rules of Practice and Procedure, The Utility Reform Network (TURN) submits this reply brief on issues within the scope of Phase 1 of this proceeding. TURN responds to the opening briefs of Southern California Edison (SCE) and San Diego Gas & Electric (SDG&E).

I. THE AVAILABILITY OF SUFFICIENT FUNDS IN THE DECOMMISSIONING TRUSTS DOES NOT PREVENT THE COMMISSION FROM DISALLOWING THE RECOVERY OF IMPRUDENTLY INCURRED COSTS

In an effort to dissuade the Commission from enforcing any disallowances in this proceeding, SCE argues that the California Nuclear Decommissioning Act of 1985 prohibits the Commission from reviewing the reasonableness of any incurred decommissioning costs unless the total amounts at issue exceed existing balances in the Nuclear Decommissioning Trust Funds.[1] Because the SONGS 1, 2 and 3 Trust Funds currently contain sufficient funding to cover all anticipated decommissioning expenditures, SCE asserts that the Commission may not conduct a reasonableness review or disallow any costs related to the overall decommissioning effort.[2] SCE has made this legal argument in several successive NDCTPs without success. The Commission should take this opportunity to emphatically reject this radical and mistaken understanding of the relevant statutory framework.

In considering SCE's argument, the entire statutory provision must be considered:

> If the money in the funds is insufficient for payment of all decommissioning costs, the commission or the board shall determine

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[1] SCE opening brief, pages 2-3.
[2] SCE opening brief, page 3-5.

> whether the costs incurred in excess of the money in the funds are reasonable in amount and prudently incurred. If the commission or the board determines that the excess costs are reasonable in amount and prudently incurred, the commission or the board shall authorize these costs to be charged to the customers of the electric utility.[3]

Because this provision references the need for a determination of reasonable and prudent costs in the event that "money in the funds is insufficient", SCE argues that it prohibits any reasonableness review so long as the utility does not seek to collect new funds from customers that will be deposited into the decommissioning trusts. This reading would lead to absurd outcomes and is in conflict with the general prudence doctrine that applies to oversight of utility expenditures. While this provision does require a finding of reasonableness for additional rate collections, it should not be understood to foreclose a reasonableness review of utility spending on decommissioning activities.

The Commission previously established its authority to determine whether decommissioning expenditures are reasonable and prudent without regard to the balances in the trust funds or the need for new revenue requirements. In D.07-01-003, the Commission noted that the reasonableness of decommissioning expenditures would be determined "consistent with prior Commission findings, i.e., that the reasonableness of a particular management action depends on what the utility knew or should have known at the time that the managerial decision was made."[4] In D.10-07-047, the Commission reiterated the reasonableness approach articulated in D.07-01-003 and confirmed that "going forward, this is the appropriate review to apply to actual decommissioning expenditures."[5] In D.10-07-047, the Commission also found that "Pub. Util. Code § 8325(c) directs the Commission to examine the decommissioning costs for which the utilities

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[3] Cal. Pub. Util. Code §8328.
[4] D.07-01-003, pages 7-8, *citing* D.02-08-064.
[5] D.10-07-047, page 44.

seek rate recovery to be sure that ratepayers only pay for reasonable and prudent decommissioning costs."[6] In issuing this finding, the Commission addressed SCE's arguments relating to the reasonableness standards adopted in D.99-06-007, noted that cost estimates "grew dramatically" since the prior NDCTP, and reaffirmed the "more complete, after-the-fact review set forth in D.07-01-003 for the benefit of ratepayers and the public."[7] The Commission concluded that "it is not in the public interest nor reasonable in light of the whole record to provide, going forward, a presumption of reasonableness for decommissioning activities which are completed within cost estimates."[8]

In Resolution E-3737, the Commission determined that PG&E's request to spend $3.5 million relating to independent spent fuel storage and $3.85 million relating to "pre-decommissioning preparation activities" at Humboldt Bay 3 would be subject to subsequent reviews in an upcoming Nuclear Decommissioning Cost Triennial Proceeding (NDCTP) to determine whether actual expenditures were "imprudent and unreasonable".[9]

In D.16-04-019, the Commission affirmed its prior conclusions and rejected arguments similar to those raised in this proceeding. Specifically, the Decision explains that

> We deny the utilities' request to accord a presumption of reasonableness to cost elements where the actual costs are no greater than the amount reflected in the Decommissioning Cost Estimate. Accurately forecasting the cost of an activity does not necessarily lead to the conclusion that the particular activity is reasonable or even needed. The utilities must show

[6] D.10-07-047, Finding of Fact 18.
[7] D.10-07-047, page 46.
[8] D.10-07-047, page 49.
[9] Resolution E-3737, Finding 11.

> for all their nuclear decommissioning expenditures that they have taken the appropriate actions and at a reasonable cost.[10]

The Decision includes a number of Conclusions of Law that do not support SCE's desired interpretation, including the following:[11]

> COL 9. All disbursements from the Nuclear Decommissioning Trust Funds are provisional and subject to an obligation to refund any improper costs to the Trust Fund.
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> COL 10. Discharging our duty to review decommissioning costs as pursuant to Pub. Util. Code §§ 451 and 8327 requires that Edison file after-the-fact reasonableness reviews of expenditures for decommissioning SONGS Units 2 and 3 in the Nuclear Decommissioning Cost Triennial Proceedings, unless otherwise scheduled.
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> COL 11. Discharging our duty to review decommissioning costs as pursuant to Pub. Util. Code §§ 451 and 8327 requires that when Edison completes a major component of nuclear decommissioning for SONGS Units 2 and 3, Edison should submit a separate reasonableness application with a comprehensive showing the decommissioning activities and costs from the conceptual plan through the actual recorded costs tied to line items in the Decommissioning Cost Estimate.
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> COL 13. The utilities' request to accord a presumption of reasonableness to cost elements where the actual costs are no greater than the amount reflected in the Decommissioning Cost Estimate is summarily denied.

In D.17-05-020, the Commission reiterated these understandings and noted that "the applicable standard of review for previously incurred costs for SAFSTOR and completed decommissioning projects, is whether the actual expenditures were reasonable and prudent."[12]

None of these precedents accept the proposition that reasonableness reviews should only occur if additional funding is sought for the trusts. All of the

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[10] D.16-04-019, page 17.
[11] D.16-04-019, Conclusions of Law 9, 10, 11, 13.
[12] D.17-05-020, page 9.

Decisions reinforce the Commission's authority to review the reasonableness of costs regardless of whether they involve new rate collections or are within previously approved cost estimates. The arguments raised by SCE are contrary to the determinations made in at least four prior Decisions and therefore constitute an impermissible collateral attack that should be rejected with prejudice.[13] Consistent with its own obligations under state law, the Commission has previously denied attempts to relitigate legal conclusions reached in a prior decision, noting that such efforts represent "an improper collateral attack on a final prior decision for which the time to seek review has run, and the Commission need not entertain this argument."[14]

For example, the Commission denied SCE's application for rehearing of D.11-12-052 on the grounds that the Commission decided the relevant issue in D.11-01-016. The Commission noted that "SCE did not file a rehearing application of D.11-01-026, and SCE accordingly is now foreclosed from challenging any of that decision's determinations. (Pub. Util. Code, § 1731.)"[15] The Commission similarly rejected the efforts of various parties to seek rehearing of D.11-01-025 and noted that the relevant determinations were made in a prior decision.[16]

The adoption of SCE's self-serving interpretation of the requirements of the

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[13] Pursuant to Public Utilities Code §1709, "in all collateral actions or proceeding, the orders and decisions of the commission which have been final shall become conclusive."
[14] D.04-04-020, page 12.
[15] D.13-10-072, page 9, footnote 6.
[16] D.11-09-019, page 3 ("the rehearing applications constitute no more than an impermissible collateral attack of D.10-03-021. The rehearing applicants make various allegations… based on the Commission's definition of a bundled versus a REC-only transaction, as well as based on the various rules, such as the temporary usage limit and price cap, that we adopted for REC-only transactions. However, these are all determinations we made in D.10-03-021, not in the Decision. Although the Decision extended the temporary usage limit and price cap, the Decision did not otherwise modify these aspects of D.10-03-021. To the extent that any of the rehearing applicants did not timely seek rehearing of D.10-03-021, they are now foreclosed from challenging the determinations in D.10-03-021. (See Pub. Util. Code, § 1731.")")

California Nuclear Facility Decommissioning Act would overturn a series of Commission precedents and sharply constrain the ability to conduct any meaningful review of decommissioning expenditures. This outcome is not required by law, would result in the Commission abandoning its role of protecting ratepayers from bearing the costs of imprudent expenditures,[17] and would lead to an absurd result.

II. DEFICIENCIES IN THE 2009 AND 2012 DECOMMISSIONING COST ESTIMATES ARE ONLY APPARENT NOW AND SHOULD NOT BE EXEMPTED FROM SCRUTINY

As explained in TURN's opening brief, the Commission should take this opportunity to establish meaningful accountability for the preparation of Decommissioning Cost Estimates (DCEs). The 2009 and 2012 DCEs contained key omissions and errors that were not apparent at the time of original submission in their respective NDCTPs and only became apparent over time. TURN's opening brief identifies a series of omissions and errors that were made by SCE's estimating staff for both DCEs.

In opening briefs, both SCE and SDG&E take issue with TURN's critiques and focus on the reasonableness of the omitted costs. With the exception of two specific costs incurred between 2009 and 2015 (2016 DCE preparation and the cost overrun for the utility trench project), TURN is not arguing that the other disputed costs were unreasonably incurred. Instead, TURN urges the Commission to decide whether avoidable and unreasonable omissions in the 2009 and 2012 DCEs that only came to light in subsequent years merit any remedies. TURN recommended two primary options for establishing meaningful

[17] The Commission has an obligation to ensure that utility costs are just and reasonable pursuant to Public Utilities Code §451. Since any unused funds in the decommissioning trusts may not be retained by the utilities after the termination of the site license, any imprudent and unreasonable expenditures on decommissioning activities will reduce the amount of money that can be returned to ratepayers.

accountability. First, the Commission may decline to approve the recovery of costs unreasonably omitted from the DCEs. Second, the Commission could disallow costs incurred to prepare the deficient DCEs.

Neither SCE nor SDG&E dispute the fact that these costs were unreasonably omitted from the 2009 and 2012 DCEs. Yet their claim that certain costs were "inadvertently omitted" is problematic given the fact that the multiple categories of omitted costs constituted a significant portion of expenditures in following years.[18] TURN demonstrated that the costs omitted from the 2009 and 2012 DCEs were not speculative, unknown, or subject to substantial uncertainty. They were known, or should have reasonably been known, to the estimators working at the time. The total costs omitted from the DCEs comprised approximately 35% of total recorded costs between 2009-2012 and approximately 24% of total recorded costs between 2013-2015.[19]

SCE and SDG&E claim that the critiques raised by TURN amount to a "20/20 hindsight attack" on prior Commission decisions approving the 2009 and 2012 DCEs and cite to the "reasonable manager standard" as supporting their proposed treatment of all disputed costs.[20] These utilities suggest that TURN seeks "perfection" and does not recognize the inherent uncertainties involved with the development of DCEs.[21] TURN understands that the development of DCEs involves some uncertainty, especially when decommissioning activities are scheduled to occur at distant future dates, involve yet-to-be-developed strategies, and have not yet been demonstrated through real-world experience. However, none of these factors apply to the omitted costs that are in dispute since these

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[18] SCE opening brief, page 9 ("SCE inadvertently omitted certain costs from the 2009 SONGS 1 DCE related to unavoidable, required regulatory fees and requirements, such as NRC fees and the NEI groundwater protection initiative.")
[19] Ex. SCE-02, page 3, Table II-1; Ex. SCE-03, page 5, Table III-1.
[20] SCE opening brief, pages 17-18; SDG&E opening brief, page 2.
[21] SCE opening brief, pages 17-18; SDG&E opening brief, page 2.

costs were known, or should have been known, to the estimators preparing the DCEs.

While admitting that that certain known omitted costs "arguably should have been captured" in the DCEs and that their exclusion was "unsatisfactory", SDG&E asserts that the Commission should recognize that estimates "involve some uncertainty, and that no estimate is 100% accurate"[22] TURN does not insist upon 100% accuracy but rather believes that the utility is obligated to include all known, or reasonably knowable costs, in the DCEs. The 2009 and 2012 DCEs were prepared over 20 years after active decommissioning work commenced at SONGS 1 and should therefore be held to a far higher standard than an estimate performed for a project that has yet to begin.[23] This view is consistent with SDG&E's position that the accuracy of the DCE should be expected to improve as the decommissioning project proceeds.[24] Therefore, it is not credible to suggest that the appropriate level of accuracy and detail for the SONGS 1 DCEs is comparable to an estimate prepared for an operating nuclear facility facing future decommissioning.

Based on the uncontested facts in this case, the Commission should take this opportunity to enforce remedies for the wholly avoidable mistakes made by SCE in the development of prior DCEs. Since these mistakes only came to light in this NDCTP when omitted costs were submitted for reasonableness review, this proceeding offers the appropriate opportunity to establish meaningful accountability. If the Commission declines to adopt TURN's primary recommendation (rejection of recovery of omitted costs that were knowable at

[22] SDG&E opening brief, pages 4, 13, 18.
[23] SDG&E opening brief, page 8 ("Mr. Levin observed that SONGS 1 is well along in the decommissioning process and that SCE has completed much of the radiological decommissioning work and the spent nuclear fuel from SONGS 1 has been placed into dry cask storage on site.")
[24] SDG&E opening brief, page 4.

the time the DCE was prepared), then TURN's alternative recommendation is to disallow the costs of preparing the 2009 and 2012 DCEs.

Since SCE refused to provide any estimate of the costs of the 2009 and 2012 DCEs, the Commission must adopt a proxy value.[25] TURN recommends using a proxy of $0.4 million for each DCE. This amount is consistent with SCE witness Worden's statement that the total costs incurred to prepare the 2009 DCE amount to "several hundred thousand dollars" and is supported by SCE's claim that the $0.4 cost of preparing the 2016 DCE should be found to be reasonable.[26] The disallowance of this amount for both the 2009 and 2012 DCEs would represent a minimally acceptable remedy given the circumstances.

III. SCE FAILED TO DEMONSTRATE THAT THE COST OVERRUNS FOR THE UTILITY TRENCH PROJECT WERE PRUDENTLY INCURRED

SCE's opening brief defends the cost overruns associated with the utility trench project on the basis that the costs were prudently incurred and that SCE took all reasonable precautions to protect against unexpected contamination caused by rains. SCE argues that it took all precautions against the "unexpected, heavy rains" that occurred in late 2008 and asserts that there should be no disallowance for the increased costs.[27]

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[25] SCE's opening brief concedes that it failed to provide any estimate of the costs of the DCE preparation in response to discovery requests but claims that any such estimate would be unreasonable because of the challenges of tracking the time spent by its employees on multiple projects (SCE opening brief, pages 25-26). SCE fails to demonstrate that its refusal to track time spent on such projects is reasonable. In the course of normal utility operations, SCE often tracks costs for multiple activities undertaken by a single group of staff. There is no valid justification presented for the failure to allocate staff time in this context.

[26] RT Vol. 2, page 62, Worden; SCE opening brief, pages 18-19.

[27] SCE opening brief, pages 19-20.

As explained in TURN's opening brief, SCE failed to satisfy its burden of proof to demonstrate the reasonableness of its actions with respect to the trench project. SCE did not demonstrate that it considered the likelihood of seasonal rainfall, was unable to identify the days during which rain occurred, presented no data on the quantity of rain, and could not prove that the amount and intensity of rain was unusual given the seasonal timing of the project.[28] Furthermore, SCE declined to identify the increase in costs attributable to the clean up of the incremental contamination.[29] Based on the evidence presented, the Commission does not have a sufficient basis to find that SCE took adequate precautions to prevent the incremental contamination that led to the cost overrun for the project.

SCE defends the cost overrun on the basis that the Independent Panel report previously adopted by the Commission references the potential for weather delays and recontamination to increase decommissioning costs.[30] This citation is not relevant to the Commission's determinations in this proceeding. This section of the report references a series of possible developments that justify the use of contingency factors for purposes of preparing a Decommissioning Cost Estimate. The report does not suggest that any increase in costs attributed to "weather delays" or recontamination should be exempt from a Commission review as to whether the utility acted prudently.

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[28] TURN opening brief, pages 15-18.
[29] SCE's opening brief (page 19) defends the lack of accurate estimates for the cost of cleaning up the utility trench following the November rains and suggests that such costs could not have been predicted. However, TURN's opening brief explains that SCE refused to estimate the actual cost overrun attributable to the contamination. Ex. TURN-02, page 16; SCE response to TURN Data Request 4, Question 8 ("The recorded costs for removal of the sand in the utility trench following the rains, the waste burial costs, and any other costs associated with the additional work to clean out the utility trench excavation are included within the project and cannot be specifically identified and separated out.")
[30] SCE opening brief, pages 20-21.

Because SCE failed to meet its burden of proof that it took reasonable precautions, and in light of evidence provided by TURN showing that the single episode of rainfall cited by SCE during a 48-hour period was less significant than a 24-hour rainfall occurring during the same month in the prior year, and given that SCE knew about onsite contamination at risk of washing into the trench due to rainfall, the Commission should find that the cost overrun was not reasonable and enforce the $1.14 million disallowance recommended by TURN.

IV. NUCLEAR FUEL CONTRACT CANCELATION EXPENSES FOR SONGS 2&3

SCE's opening brief cites the SONGS settlement previously approved in D.14-11-040 for the proposition that the $55.2 million in recorded nuclear fuel contract cancelation costs should not be subject to any "disallowance, refund, or any form of reasonableness review by the Commission."[31] Although TURN recognizes that the settlement was adopted by the Commission in 2014, subsequent events and disclosures have led the Commission to reopen the OII and consider modifications that would alter the treatment of many costs including those relating to nuclear fuel contracts. TURN urges the Commission to defer consideration until a broader resolution of cost responsibility has been achieved in I.12-10-013.

In December of 2016, the Assigned Commissioner and Administrative Law Judge issued a ruling directing parties to consider modifications to the Settlement.[32] The ruling found that unreported *ex parte* communications "created information asymmetry that could directly benefit Edison and its shareholders" and therefore raises "serious doubt" as to whether the agreement resulted from a "good faith

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[31] SCE opening brief, pages 28-29, *citing* Section 4.14 of the Settlement.
[32] Joint Ruling of Assigned Commissioner and Administrative Law Judge, December 13, 2016, I.12-10-013.

negotiation process."[33] This failure "disadvantaged ratepayer advocates in negotiation and assessment of litigation option, which in turn, harmed ratepayers."[34] The Ruling further notes that modifications to the outcomes adopted in D.14-11-040 should "address any disadvantages suffered by ratepayers as a result of Edison's actions" so long as none of the changes "impair ratepayers' current position."[35]

Pursuant to an October 10, 2017 ruling of the Assigned Commissioner and Administrative Law Judge in the OII, the Commission will "reassess the costs allocated between ratepayers and shareholders" in a forthcoming phase of I.12-10-013.[36] One issue set for resolution in this phase is "whether to disallow recovery of $54.4 million in nuclear fuel contract cancelation costs."[37] Given this ruling, it is not clear why these costs are remain in the current NDCTP.

Notwithstanding the rulings in I.12-10-013, and the fact that the reasonableness of these costs was identified in the Scoping Memo for this proceeding, SCE asks the Commission to approve the contract cancelation costs regardless of the reasonableness of its actions.[38] When asked during evidentiary hearings, SCE witness Worden offered the following inconclusive statement on this point:[39]

> Q: I understand, Mr. Worden. That's not my question, though. My question is if it were to be demonstrated that Edison's practices or behavior was unreasonable, it's your position that those costs should still be recoverable?

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[33] *Ibid*, page 32.
[34] *Ibid*, page 33.
[35] *Ibid*, page 33.
[36] Ruling of Assigned Commissioner and Administrative Law Judge Setting Status Conference, I.12-10-013, October 10, 2017, page 1.
[37] *Ibid*, page 10.
[38] Joint Scoping Memo and Ruling of Assigned Commissioner and Administrative Law Judge, A.16-03-004, March 23, 2017, page 9.
[39] RT Vol. 2, pages 68-69, Worden

> A: Yes. But it also would depend upon in your hypothetical example the degree of unreasonableness, the nature of the facts. It's fact specific. I don't think it's appropriate to have some broad conclusion in the absence of specific facts.

This testimony demonstrates the absurdity of SCE's claim that these costs should be recoverable regardless of a demonstration of reasonableness. Yet when pressed, SCE's own witness concedes that the presence of certain facts could justify a disallowance under the terms of the Settlement. Moreover, SCE's opening brief concedes that the Commission can determine the reasonableness of such costs, consistent with the direction provided in the Scoping Memo, in the current NDCTP.[40]

SCE further asserts that its fuel contracting strategy "have been reviewed and approved in SCE's ERRA proceedings" and is therefore not within the scope of the NDCTP.[41] This claim is not supported by any evidence presented by SCE and ignores the testimony of its own witness. Under cross examination, SCE witness Worden could not affirmatively state that the fuel contracts at issue were reviewed for reasonableness. In response to questions, Mr. Worden offered the following:[42]

> Q Going back to your rebuttal testimony, Exhibit SCE-11, page 19, you reference, starting on line 6 there's subsection B, that nuclear fuel contracting strategies pursued by Edison are in your view outside the scope of this proceeding. Do you see that?
>
> A Yes.
>
> Q In the ERRA proceedings where Edison proposed its nuclear fuel contracting strategy did Edison submit copies of the procurement contracts for review in that proceeding or those proceedings?

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[40] SCE opening brief, page 29.
[41] SCE opening brief, page 30.
[42] RT Vol. 2, pages 69-70, Worden

A I don't know.

Q Do you know whether the cancellation provisions of these contracts were a subject of testimony or litigation in the ERRA cases?

A I don't know.

Q So you don't know whether the issue of the liability of Edison for cancellation costs was even addressed in those cases, do you?

A Or overlooked.

The fact that SCE's primary witness could not demonstrate that the fuel contracts at issue had been submitted for Commission review highlights the core defect in the utility's litigation position. SCE seeks immunity from any review of the contracting approach in this case based on a prior review that never actually occurred. There is no evidence that these nuclear fuel contracts were subject to any real review in the past.[43] The claim that these contracts should be protected despite the absence of any review at any time would lead to an absurd result.

TURN's primary concern involves the contracts with USEC that were originally executed in 2008 and covered anticipated deliveries in 2012 and 2013.[44] Unlike the URENCO contracts, which included no termination fees when SONGS ceased operations, the USEC contract contained hefty damages that SCE and SDG&E now seek to recover from the ratepayer-funded trusts. In its opening brief, SCE claims that USEC was selected as a "secondary supplier" in the event that URENCO was unable to perform.[45] This characterization does not stand up to scrutiny since the USEC contracts were not variable based on the supplies provided by URENCO.

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[43] The fact that nuclear fuel costs were within the scope of a prior ERRA proceeding does not mean that these contracts were subject to actual review at that time.
[44] Ex. SCE-10, page 12.
[45] SCE opening brief, page 31.

SCE did not demonstrate that either sufficient efforts were made to secure a contract with URENCO to cover the 2012-2013 period or that it was prudent to make contractual commitments for these deliveries back in 2008. SCE's choice to execute supplemental agreements with USEC at that time was not the result of any Commission-adopted requirement of state policy obligation. It was a discretionary choice that led to the creation of substantial avoidable costs when SONGS was unable to utilize the fuel due to the failure of the Replacement Steam Generator project. This choice justifies a meaningful remedy rather than just a determination that ratepayers should be held responsible for the incremental expenditures.

V. CONCLUSION

For the reasons described in the foregoing sections, TURN urges the Commission to adopt the findings and recommendations identified in its opening and reply briefs.

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Dated: November 17, 2017