

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298

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TO PARTIES OF RECORD IN CASE 16-12-012

This is the proposed decision of Administrative Law Judge Burcham. Until and unless the Commission hears the item and votes to approve it, the proposed decision has no legal effect. This item may be heard, at the earliest, at the Commission's November 29, 2018 Business Meeting. To confirm when the item will be heard, please see the Business Meeting agenda, which is posted on the Commission's website 10 days before each Business Meeting.

Parties of record may file comments on the proposed decision as provided in Rule 14.3 of the Commission's Rules of Practice and Procedure.

/s/ ANNE E. SIMON
Anne E. Simon
Chief Administrative Law Judge

AES:mph
Attachment

Decision **PROPOSED DECISION OF ALJ BURCHAM (Mailed 10/30/2018)**

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Charles Parks, Linda Salisbury, Bob Sherrill,
Julie Weakley, Janet Reniere, Gary
Parkinson, Richard Miller, Sharon
McMahan, David Andre, Donna Andre,
Allan Quist, Sheree Quist, Karen Finley,
Willene Howe, Christy Atwood VanHook,
Winifred Moore, Newton Hightower,
Nancy Gerrard, Marc Scheible, Debbie
Scheible, Cheryl Jones, Katie Phillips, Janice
Elam, Jeanette Lynn, Justin Edwards, Nancy
Edwards, Franchelle Ellisonn, Richard
Beebe, Kathleen Beebe, Rod Goss, Howard
Neely, Irene Richardson, Mark Richardson,
Jayne Thurman, Charles Shapiro, Mary Ann
Service, Ron Sutton, Gary Rayburn, Mary
Browning, Vern Glomb, Pri1scilla Glomb,
Annabelle Barnett, Kenneth Sikes, Debbie
McDaniel, Herbert Biddle, Linda Tayman,
Teresa Strange, Jim Keene, Ruben Comelli,
Christine Burciagan Phil Maggio, Gail
Maggio, Dawn Herrera, Steve Dimmick,
Joanne Dimmick, Rodger Harmel, Sue
Stanton,

Complainants,

vs.

MESA DUNES MOBILE HOME ESTATES,
LLC, a California Limited Liability
Company, dba MESA DUNES MOBILE
HOME ESTATES.

Defendant.

Case 16-12-012

DECISION DISMISSING COMPLAINT**Summary**

On December 19, 2016, Charles Parks and 57 other residents (Complainants), filed a complaint with the California Public Utilities Commission (CPUC or Commission) to determine whether the rates charged for metered water service by Mesa Dunes are just and reasonable pursuant to California Public Utilities Code (Pub. Util. Code) § 2705.6. The complaint was referred to the Commission's Water Division for analysis. Although Mesa Dunes is not a water utility generally subject to the Commission's jurisdiction, the Commission does have jurisdiction to determine the reasonableness of the rates charged when requested to do so. This decision finds the rates charged by Mesa Dunes are just and reasonable. The complaint is dismissed. The proceeding is closed.

1. Factual Background

Dunes (Defendant) provides water to residents of the Mesa Dunes Mobile Home Estates from water supplies and facilities that it owns which are not otherwise dedicated to public service. On or about June 1, 2016, Mesa Dunes converted non-metered water service to metered service and installed residential meters, including meter boxes for each mobile home residence. Approximately six months later, the named complainants filed this case with the Commission seeking a determination regarding the reasonableness of the rates charged for water service after converting from non-metered to metered service.

2. Procedural Background

Under Pub. Util. Code § 2705.5,¹ a person or corporation that maintains a mobile home park or a multiple unit residential complex and provides water service to users through a submeter service system is not a public utility and is not subject to the jurisdiction, control, or regulation of the Commission if each user of the submeter service system is charged at the rate which would be applicable if the user were receiving the water directly from a water corporation. Further, § 2705.6 provides in part, a mobile home park that provides water service only to its tenants from water supplies and facilities that it owns, not otherwise dedicated to public service, is not a water corporation.

However, if a complaint is filed with the Commission by tenants of the mobile home park that represent 10 percent or more of the park's water service connections during any 12-month period, claiming that the water rates charged by the park are not just and reasonable or that the service is inadequate, the Commission does have jurisdiction to determine the merits of the complaint and to determine, based on all the facts and circumstances, whether the rates charged are just and reasonable and whether the service provided is adequate.

In this case, on December 19, 2016, a formal complaint was filed with the Commission by 57 current and former residents of Mesa Dunes, representing more than 10 percent of the 304 water service connections during the 12-month period immediately preceding the filing of the complaint. An amended complaint was filed on June 28, 2017. The Complainants request a determination regarding the reasonableness of rates charged by Mesa Dunes for residential

¹ All statutory references are to the Pub. Util. Code unless otherwise indicated.

water service, and if the rates are determined to be unreasonable, that the Commission order Mesa Dunes to reimburse the Complainants for any amounts determined to be unreasonable. On February 17, 2017, Mesa Dunes filed an answer to the complaint, and on July 28, 2017, Mesa Dunes filed a motion to dismiss the complaint as amended.

A prehearing conference (PHC) was held in Arroyo Grande on June 15, 2017. Three of the named Complainants, Charles Parks, vice president of the Mesa Dunes Home Owners' Association (HOA), Sharon McMahan, president of the HOA and Gail Maggio, secretary-treasurer of the HOA appeared as representatives of the group of 57 named complainants. Legal counsel for Defendant Mesa Dunes was also present. The parties briefly summarized their positions and requested the matter be referred to the Commission's Division of Water and Audits (Water Division) for an analysis of the reasonableness of the rates at issue. The parties did not request an evidentiary hearing.

On October 11, 2017, the assigned Commissioner issued a Scoping Memo and Ruling. The matter was referred to the Water Division to investigate the complaint and to report their findings to the assigned Commissioner and Administrative Law Judge. On August 13, 2018, the Water Division completed their investigation and provided a written report of their findings to the ALJ.

3. Jurisdiction

The Commission has jurisdiction to resolve this Complaint pursuant to Pub. Util. Code § 2705.6.

4. Issue Before the Commission

The only issue before the Commission is whether the rates charged by Mesa Dunes for water service to residents of the Mesa Dunes Mobile Home Estates are just and reasonable.

Complainants allege the rates charged by Mesa Dunes are significantly higher than those in neighboring areas, are substantially higher than Mesa Dunes' costs of service including a reasonable rate of return, and that the tiered rate structure is punitive. Mesa Dunes contends that the rates it charges residents for water are consistent with its cost of service and provide a reasonable rate of return, and denies that its tiered rate structure is punitive.

5. Discussion and Analysis

The Commission's Water Division compared existing rates charged to customers by Mesa Dunes, with 304 service connections, to rates charged to customers if Mesa Dunes acted as a Commission-regulated Class D water utility with less than 500 service connections. As guidance during this investigation, the Water Division used the following policies and criteria applicable to Class D water utilities:

- CPUC Water Division Standard Practice U-9-W (Processing Informal General Rate Cases of Small Water and Sewer Utilities);
- CPUC Resolution No. W-4524 (Rate of Return and Rate of Margin methodology for Class C and D Water Utilities); and
- CPUC Water Division Standard Practice U-7-W (Rate Design for Water and Sewer System Utilities).

5.1 Operations and Maintenance Expenses

The Water Division reviewed Mesa Dunes' Operations and Maintenance Expenses (O&M Expenses), which are similar to the CPUC's uniform system of accounts for O&M Expenses used in Class D water utility general rate cases. Mesa Dunes' water source is from wells on the property and there is no purchased water expense. The Water Division also reviewed the invoices, ledgers, purchased power invoices (electricity), and workpapers justifying each expense item in the table below.

Service or Vendor	Purpose	Annual Cost
Lab testing: Abalone Coast Analytical	Testing	\$ 5,730
Phone Service (AT&T)	Phone / Admin	\$ 280
California Rural Water Association	Industry Dues	\$ 440
Community Asset Management	Management	\$ 900
Department of Weights and Measures	Government Oversight	\$ 820
Operations: Fluid Resource Management	Outside Services	\$ 11,400
Misc. Materials - Home Depot	R&M	\$ 200
Fuel: JB Dewar	Fuel	\$ 130
Pump Materials - M&W Pumps	R&M	\$ 800
Measurement Control	Installation	\$ 12,540
Misc. Materials - Miners Ace Hardware	R&M	\$ 360

Electrical Power - PG&E	Electricity	\$ 24,920
Pipeline Plumbing	R&M	\$ 14,830
Quill	Admin	\$ 90
State Water Resources Control Board	Government Oversight	\$ 340
Valley Computer Service	Billing	\$ 4,140
On-site Personnel	Management	\$ 13,960
Vehicles	Transportation	\$ 730
FRM	Annual hydrant testing	\$ 3,000
Total O&M Expenses		\$ 95,610
Operating Contingency (10%)		\$ 9560
Grand Total O&M Expenses		\$ 105,170

5.2 Plant in Service

CPUC-regulated utilities are entitled to a reasonable rate of return on plant investment. The utilities eventually recover their plant item costs through depreciation over time. During the approximately 40-year period from 1976 through 2016, Mesa Dunes indicates it invested \$1,829,800 in plant in service as shown in the table below.

No.	Category	Asset Class	Component Description	Quantity	Units	Average Useful Life in Years	Replacement Value - Unit Price (2015 dollars)	Replacement Value -Total Cost (2015 dollars)	Short-Term Annual Reserve Contribution	Long-Term Annual Reserve Contribution	Short and Long-Term Annual Reserve Contribution
1	Distribution	Short-term	40,000 gallon storage tank	1	Each	30	\$ 40,000	\$ 40,000	\$ 1,333	\$ 0	\$ 1,333
2	Distribution	Short-term	5,000 gallon storage tank	1	Each	30	\$ 5,000	\$ 5,000	\$ 167	\$ 0	\$ 167
3	Distribution	Short-term	Booster station and controls, including electrical and generator	1	Each	20	\$ 150,000	\$ 150,000	\$ 7,500	\$ 0	\$ 7,500
4	Distribution	Long-term	Water mains	9,000	LF	70	\$ 100	\$ 900,000	\$ 0	\$ 12,857	\$ 12,857

			(6" to 8") - length estimated								
5	Distribution	Long-term	Water services, including meter boxes	304	Each	20	\$ 1,000	\$ 304,000	\$ 0	\$ 15,200	\$ 15,200
6	Distribution	Long-term	Water meters	304	Each	15	\$ 200	\$ 60,800	\$ 0	\$ 4,053	\$ 4,053
7	Distribution	Long-term	Fire hydrants, including valve and piping (number estimated)	25	Each	30	\$ 2,000	\$ 50,000	\$ 0	\$ 1,667	\$ 1,667
8	Supply	Long-term	Water wells - casing/drilling	4	Each	30	\$ 70,000	\$ 280,000	\$ 0	\$ 9,333	\$ 9,333
9	Supply	Short-term	Water wells - pumps and mechanical	4	Each	10	\$ 10,000	\$ 40,000	\$ 4,000	\$ 0	\$ 4,000
Totals								\$ 1,829,800	\$ 13,000	\$ 43,110	\$ 56,110

Mesa Dunes categorizes its assets as either long-term assets or short-term assets.

Long-Term Assets:

- 1) Water mains (6-inch to 8-inch) estimated at 9,000 linear feet.
 Estimated replacement value cost (2015 dollars) \$ 900,000
 - 2) Water services, including meter boxes, at 304 units \$ 304,000
 - 3) Water meters: estimated replacement cost \$ 60,800
 - 4) Fire hydrants, including valves and piping \$ 50,000
 - 5) Water wells - casing and drilling \$ 280,000
- Total Long-Term Assets \$1,594,800**

Short-Term Assets

1) 40,000 gallon storage tank		
Estimated replacement cost (2015 dollars)		\$ 40,000
2) 5,000 gallon storage tank		\$ 5,000
3) Booster station and controls, including electrical and Generator		\$ 150,000
4) Water wells - pumps and mechanical		\$ 40,000
	Total Short-Term Assets	\$ 235,000

5.3 Net Income

Mesa Dunes is not bound by the CPUC's revenue requirement methodology which provides net income. Mesa Dunes applied its own net income methodology by taking the replacement value cost of each short-term asset and dividing it by the average useful life in years.

Net Income Calculation:

40,000 gallon tank	\$40,000 / 30 years	\$ 1,333
5,000 gallon tank	\$5,000 / 30 years	\$ 167
Booster station and controls	\$150,000 / 20 years	\$ 7,500
Water wells	\$ 40,000 / 10 years	\$ 4,000

5.4 Revenue Requirement

Mesa Dunes determined its revenue requirement by determining the sum of expenses and net income, as follows:

Operations & Maintenance Expenses		\$ 105,170
Net Income	+	<u>\$ 13,000</u>
Revenue Requirement	=	\$ 118,170

Water Division Revenue Requirement

The Water Division reviewed Mesa Dunes' Operation and Maintenance Expenses (O&M expenses) which are similar to the Commission's uniform system of accounts for O&M expenses used in Class D water utility general rate cases. The Water Division's review and analysis of rates used the same annual O&M expenses provided in the table submitted by Mesa Dunes.

In addition to O&M expenses, a Class D water utility may include depreciation and tax expenses.

Depreciation Expense

CPUC-regulated utilities are entitled to a reasonable rate of return on plant investment, and these utilities eventually recover their plant item costs through depreciation. Because Mesa Dunes is not regulated by the Commission, it did not record depreciation.

It is reasonable to assume that much of the plant investment classified as long-term assets are fully depreciated with little salvage value. Assuming a straight line average plant depreciation rate of short-term assets over a 30-year period for the purpose of estimating a depreciation expense for Mesa Dunes, the Water Division estimates an annual depreciation expense of \$7,833.

State and Federal Taxes and Other Fees

Investor-owned CPUC-regulated Class D water utilities are required to pay federal, state and local taxes and franchise fees. Using the Internal Revenue Service's corporate tax rate, and the California Franchise Tax Board's corporate tax rate, and estimates for local city and/or county taxes and fees, the Water Division estimates approximately one-third of its net income would be subject to taxable corporate income. In addition, Class D water utilities of similar size and

scope to Mesa Dunes are required to pay franchise fees and other fees from local government agencies. Such fees were not included by Mesa Dunes or the Water Division for purposes of estimating revenue.

Net Income - Water Division

The Commission utilizes two methods to calculate the net income for a Class D water utility and applies the higher of the two results.² The Commission's two methods used to calculate net income are as follows:

Rate of Return (ROR):

$$\text{Net Income (ROR)} = [\text{Plant in service}] \times \text{ROR}$$

Rate of Margin (ROM):

$$\text{Net Income (ROM)} = [\text{O\&M Expenses} + \text{Depreciation} + \text{Taxes}] \times \text{ROM}$$

Because the Water Division compared the rates charged by Mesa Dunes to rates which Mesa Dunes would charge if they were a Commission-regulated Class D water utility, the Water Division calculated the net income using these two methods.

Rate of Return (ROR)

In 2017, the Water Division recommended a Rate of Return on rate base (plant in service) from 10.50 percent to 11.50 percent for a Class D water utility.³ The Water Division estimates Mesa Dunes' plant in service at \$235,000 by applying the total short-term assets from the plant in service analysis above. For

² Commission ratemaking policy for Class C and D water utilities involves calculating a utility's revenue using the ROR and ROM method, and recommending the ratemaking method which results in the greater return as authorized by Decision (D.)92-03-093.

³ Water Division Memorandum entitled "Rates of Return and Rates of Margin for Class C and Class D Water Utilities" dated February 4, 2017.

purposes of this analysis, we assume that long-term assets are depreciated plant and therefore not applicable to receive a rate of return on investment.

Mesa Dunes also excluded long-term assets in its net income calculation and only applied short-term assets for its plant in service.

Below is the Water Division's calculation to determine net income treating Mesa Dunes as the equivalent of a CPUC-regulated Class D water utility, and applying a Rate of Return of 11.50 percent on plant in service:

$$\text{Net Income (ROR)} = [\text{Plant in service}] \times \text{ROR}$$

$$\text{Net Income (ROR)} = \$235,000 \times 11.50\% = \$27,025$$

Rate of Margin (ROM)

In 2017, the Water Division recommended a Rate of Margin of 23.87 percent for a Class D water utility.⁴ In the ROM method, the utility's net income is defined as the sum of its operating and maintenance expenses, depreciation, income and other taxes, multiplied by the ROM. Below is the Water Division's calculation to determine net income, treating Mesa Dunes as the equivalent of a CPUC-regulated Class D water utility and applying a Rate of Margin of 23.87 percent:

$$\text{Net Income (ROM)} = [\text{O\&M Expenses} + \text{Depreciation} + \text{Taxes}] \times \text{ROM}$$

$$\text{Net Income (ROM)} = \$122,665 \times 23.87\% = \$29,280$$

The Water Division applies the method which produces the higher net income. A comparison of the two methods indicates that the ROM of \$29,280 produces a higher net income than the ROR method of \$27,015.

⁴ *Ibid.*

The following compares Mesa Dunes' and Water Division's computations for net income:

Mesa Dunes	\$ 13,000	Water Division	\$ 29,280
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The Water Division's estimate of required net income exceeds Mesa Dunes' estimate by \$16,280, or 125.2 percent.

Revenue Requirement – Water Division

The following is the Water Division's calculation to determine Mesa Dunes' revenue requirement if it was treated as a Class D water utility:

Water Division's Comparable Summary of Earnings (2017)

<u>Revenue Requirement</u>	<u>\$151,946</u>
Operations & Maintenance Expenses	\$105,170
Depreciation Expense	7,833
State & Federal Taxes	9,662
Total Deductions	\$122,665
Net Income (ROR)	\$ 27,025
Net Income (ROM) – Applied	\$ 29,280
Plant in Service	\$235,000
Rate of Return	11.50 %
Rate of Margin	23.87 %

Further, since Mesa Dunes does not include depreciation expense and taxes into its rate analysis, Mesa Dunes' rates are lower than a comparable CPUC-regulated Class D water utility in which such expenses would be incurred.

Mesa Dunes determined its revenue requirement to be \$118,170. Based on the Water Division's calculations, if Mesa Dunes was a regulated Class D water

utility, its estimated revenue requirement would be \$151,946. Water Division's revenue requirement exceeds Mesa Dunes' by \$33,776, or 28.6 percent.

Mesa Dunes Rate Design

The Water Division reviewed and analyzed the merits of Mesa Dunes' rate design based on the facts and circumstances presented below, and concluded this rate design is reasonable.

Quantity Rates

In an effort to promote and encourage conservation, Mesa Dunes applies a two-tier rate structure. In Mesa Dunes' workpapers, it indicates the average use for a mobilehome is approximately 115 gallons per day, or about 4.53 CCF⁵ per month. Mesa Dunes further indicates that average daily consumption for a mobilehome is 80 percent of a typical single-family residence.⁶

Based upon total annual water volume delivered at 21,990 CCF, the Tier 1 rate equates to \$3.06 per CCF for the first 4.553 CCF per month. Mesa Dunes applies a Tier 2 multiplier of 1.5 for consumption over 4.53 CCF per month which equates to \$4.59 per CCF. In summary, Mesa Dunes' rates are as follows:

Monthly Service Charge:	\$ 10.69 per month
Tier 1 Cost per CCF:	\$ 3.06 for up to 4.53 CCF
Tier 2 Cost per CCF:	\$ 4.59 for over 4.53 CCF

⁵ 115 gallons per day equals 4.53 CCF per month.

⁶ Mesa Dunes assumed, conservatively, that mobilehomes use 80 percent of the water used by a single-family residence, although most water systems currently assign rates based upon meter size rather than dwelling size or type.

Below is a table of the monthly bill for a Mesa Dunes customer based upon monthly usage:

Mesa Dunes Monthly Water Bill			
Usage in CCF	Service Charge	Quantity Charge	Total
0	10.69	0.00	\$ 10.69
1	10.69	3.06	\$ 13.75
2	10.69	6.12	\$ 16.81
3	10.69	9.18	\$ 19.87
4.53 (average)	10.69	13.86	\$ 24.55
6	10.69	20.61	\$ 31.30
7	10.69	25.20	\$ 35.89
8	10.69	29.79	\$ 40.48
9	10.69	34.38	\$ 45.07
10	10.69	38.97	\$ 49.66
11	10.69	43.56	\$ 54.25

Rate Comparison if Mesa Dunes Was a CPUC-Regulated Class D Water Utility

Using the CPUC calculated revenue of \$151,946 and its methodology to determine rates, Water Division estimates Mesa Dunes' rates as follows:

Monthly Service Charge: \$ 19.14 per month

Quantify Rate: \$ 3.73 per CCF

Using the Water Division's rates and methodology, the average monthly bill for a mobilehome unit consuming 4.53 CCF per month would be \$36.05, which is \$11.50 (or 46.8 percent) higher than the rates charged by Mesa Dunes.

Mesa Dunes’ Rates Compared to Surrounding Areas

In response to the complainants’ contention that the rates charged by Mesa Dunes are higher than the water rates charged in surrounding areas, Mesa Dunes provided the following comparison of water bills from surrounding communities receiving water service from the Heritage Ranch Community Services District (HRCSD) calculated for both single family residences (SFR) and prorated 80 percent for mobilehomes:

City	HRCSD SFR 7 CCF	Prorated for MDMHE 6.03 CCF ⁷	Prorated 80 percent for Mobilehomes	Difference
MDMHE			\$ 30.72	
Grover Beach	\$ 55.82	\$ 47.84	\$ 38.27	+ 125 %
Arroyo Grande	\$ 69.76	\$ 59.79	\$ 47.83	+ 156 %
Pismo Beach	\$ 76.75	\$ 65.78	\$ 52.62	+ 171 %
Santa Maria	\$ 78.47	\$ 67.26	\$ 53.81	+ 175 %
San Luis Obispo	\$ 69.43	\$ 59.51	\$ 47.61	+ 155%

Seasonal Customers and Vacant Lots

Mesa Dunes assesses both seasonal residents and vacant lots a \$10.69 monthly service charge. Doing so recognizes there are fixed costs associated with maintaining safe and reliable water service including, but not

⁷ Mesa Dunes’ Mobile Home Estates average usage.

limited to, storage tanks, treatment facilities, water mains, etc. This spreads the costs equally among all residents in an equitable manner.

6. Conclusion

Based on the Water Division's analysis of Mesa Dunes' rates and methodology, and comparing those with rates which would likely be approved if Mesa Dunes was a CPUC-regulated Class D water utility with fewer than 500 service connections, Mesa Dunes' rates are less than rates which would be set if Mesa Dunes was a regulated Class D water utility. The existing rates charged by Mesa Dunes are just and reasonable.

7. Categorization and Need for Hearing

Given that no hearings were held in the current proceeding, we change our preliminary and Scoping Memo determination regarding, hearings to reflect that hearing are not necessary.

8. Comments on Proposed Decision

The proposed decision of Administrative Law Judge Burcham in this matter was mailed to the parties in accordance with Section 311 of the Public Utilities Code and comments were allowed under Rule 14.3 of the Commission's Rules of Practice and Procedure.

9. Assignment of Proceeding

Liane M. Randolph is the assigned Commissioner and Dan H. Burcham is the assigned ALJ in this proceeding.

Findings of Fact

1. Mesa Dunes Mobile Home Estates has 304 residential water service connections.
2. Mesa Dunes Mobile Home Estates is not regulated by the Commission, but would be a Class D water utility if it was.
3. A complaint was filed with the Commission by a group of residents of Mesa Dunes Mobile Home Estates representing more than 10 percent of the water service connections, requesting the Commission perform a study to determine whether the rates Mesa Dunes charges for water are just and reasonable.
4. The Water Division analyzed the rates and methodology used by Mesa Dunes in setting its rates, and compared those to rates which would be authorized if Mesa Dunes was a Commission-regulated Class D water utility.
5. The rates charged by Mesa Dunes to be less than rates which would be charged if Mesa Dunes was a regulated Class D water utility.
6. The rates charged by Mesa Dunes are less than rates charged in neighboring areas by the Heritage Ranch Community Services District.

Conclusions of Law

1. Because the rates charged by Mesa Dunes are less than would be allowed if it was a regulated Class D water utility, and less than the rates charged for water in neighboring areas by the Heritage Ranch Community Services District, Mesa Dunes' rates should be found to be just and reasonable.
2. Because the rates charged by Mesa Dunes for residential water service are just and reasonable, the complaint should be dismissed.

O R D E R

IT IS ORDERED that:

1. The rates currently charged by Mesa Dunes Mobile Home Estates for residential water service are just and reasonable.
2. All motions not previously ruled upon are hereby denied.
3. The investigation into Case 16-12-012 is closed.
4. Case 16-12-012 is dismissed.

This order is effective today.

Dated _____, at Fresno, California.