ALJ/SL5/sf3

**PROPOSED DECISION** 

Agenda#16393

Decision

#### BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Application of The Utility Reform Network for an Award of Intervenor Compensation for Substantial Contributions to Resolution ALJ-344.

Application 18-02-005

#### DECISION GRANTING COMPENSATION TO THE UTILITY REFORM NETWORK FOR SUBSTANTIAL CONTRIBUTION TO RESOLUTION ALJ-344

Intervenor: The Utility Reform Network (TURN)	For contributions to Resolution ALJ-344
Claimed: \$21,945.00	Awarded: \$21,945.00
Assigned Commissioner:	Assigned ALJ: Sasha Goldberg

#### PART I: PROCEDURAL ISSUES

A. Brief description of Decision:	In Resolution (Res.) ALJ-344, the Commission
	approved modifications to the Commission's Rules
	of Practice and Procedure. The modifications
	implement statutory amendments pursuant to Senate
	Bill (SB) 215 (Ca. 2017), and also reflect changes in
	the Commission's administration, streamline certain
	procedures, and provide greater clarity. <sup>1</sup> The
	modifications approved in Res. ALJ-344 are
	currently pending review by the Office of
	Administrative Law.

<sup>&</sup>lt;sup>1</sup> Consistent with the instructions in the Commission's Intervenor Compensation Program Guide (Revised 4/17), p. 27, TURN has attached to this request several versions of the draft rule changes, including Draft Res. ALJ-344, Draft Res. ALJ-344 Rev. 1, and a version that preceded the issuance of Draft Res. ALJ-344, plus the informal comments submitted by TURN on March 6, July 3, and October 16, 2017.

B. Intervenor must satisfy intervenor compensation requirements set forth in Pub. Util. Code §§ 1801-1812:

	Intervenor	CPUC Verified	
Timely filing of notice of intent to claim compensation (NOI) (§ 1804(a)):			
1. Date of Prehearing Conference:	N/A		
2. Other specified date for NOI:	N/A	02/01/2018	
3. Date NOI filed:	N/A	02/01/2018	
4. Was the NOI timely filed? See commen	t below	Yes	
Showing of eligible customer status (§ 180 (§§ 1802	2(b) or eligible local go (d), 1802.4):	vernment entity status	
5. Based on ALJ ruling issued in proceeding number:	A.16-08-006	A.16-08-006	
6. Date of ALJ ruling:	11/28/16	11/28/2016	
7. Based on another CPUC determination (specify):			
8. Has the Intervenor demonstrated custom government entity status?	er status or eligible	Yes	
Showing of "significant financial	hardship" (§1802(h) or	§1803.1(b))	
<ol><li>Based on ALJ ruling issued in proceeding number:</li></ol>	A.16-08-006	A.16-08-006	
10. Date of ALJ ruling:	11/28/16	11/28/2016	
11. Based on another CPUC determination (specify):			
12. Has the Intervenor demonstrated signific	cant financial hardship?	Yes	
Timely request for compensation (§ 1804(c)):			
13. Identify Final Decision:	Resolution ALJ-344	Res. ALJ-344	
14. Date of issuance of Final Order or Decision:	12/6/17	12/06/2017	
15. File date of compensation request:	2/1/18	02/01/2018	
16. Was the request for compensation timely	?	Yes	

## C. Additional Comments on Part I:

#	Intervenor's Comment(s)	CPUC Discussion
I.B.4	In D.98-11-049, the Commission determined that an NOI incorporated in the timely-filed Request for Compensation for work on an advice letter is itself timely filed. TURN has attached to this compensation request our NOI for this proceeding. The approach TURN is following here is consistent with the instructions in the CPUC's Intervenor Compensation Program Guide (Revised 4/17), p. 27.	Verified
II.B.5, 6, 9, 10	TURN has provided the ALJ Ruling issued within one year of the commencement of the Commission's informal process that resulted in Res. ALJ-344. That process commenced in early 2017. However, the Commission subsequently issued an ALJ Ruling in I.15-08-019 on Nov. 8, 2017, finding that TURN had established "eligible customer status" and "significant financial hardship." That ALJ Ruling was issued within one year of the commencement of "this proceeding," meaning the instant application for an award of intervenor compensation. TURN provides both of these citations to ensure that the rebuttable presumption applies to this request for intervenor compensation.	Noted

## PART II: SUBSTANTIAL CONTRIBUTION

A. Did the Intervenor substantially contribute to the final decision (*see* § 1802(j), § 1803(a), 1803.1(a) and D.98-04-059).

Intervenor's Claimed Contribution(s)	Specific References to Intervenor's Claimed Contribution(s)	CPUC Discussion
<ol> <li>Definition of "procedural matter"</li> <li>TURN urged the Commission to prevent abuses of the exceptions relating to inquiries on a "procedural matter" by adding the requirement that, for any such inquiry, "the person making the inquiry reasonably believes the inquiry does not concern a controversial matter or would not prejudice another party."</li> <li>The Commission included TURN's proposed language in the final revision of</li> </ol>	<ul> <li>Informal Comments of The Utility Reform Network Regarding Draft Proposal for Modification of Rules of Practice and Procedure, March 6, 2017, Page 3.</li> <li>Final Resolution ALJ- 344, Rule 8.1(e)(1).</li> </ul>	Verified
the rules.		

<ul> <li>2. Timing of motion to disqualify a Commissioner for cause</li> <li>TURN expressed significant concerns about the proposal that motions for disqualification of an ALJ or Commissioner for bias or prejudice should be filed "no later than 10 days after the date the party discovered or should have discovered facts set forth in the declaration filed pursuant to this rule." TURN urged the Commission to provide additional opportunities for motions to be filed.</li> <li>The Commission extended the deadline for filing a motion to disqualify a Commissioner to 30 days after the party "discovered or should have discovered facts set forth in the declaration to disqualify a Commissioner to 30 days after the party "discovered or should have discovered facts set forth in the declaration filed pursuant to this rule."</li> </ul>	<ul> <li>Informal Comments of The Utility Reform Network Regarding Draft Proposal for Modification of Rules of Practice and Procedure, March 6, 2017, Pages 1-2.</li> <li>Final Resolution ALJ- 344, Rule 9.5(c).</li> </ul>	Verified
<ul> <li>3. Communications at Conferences – adjudicatory proceedings</li> <li>In oral comments at the March 22 Policy and Governance committee meeting and in written comments submitted on July 3, 2017, TURN noted that the proposed rules would exempt certain communications relating to adjudicatory proceedings from the <i>Ex Parte</i> requirements if they occur at conferences. TURN expressed strong concern and urged the Commission not to permit any communications relating to be granted any type of exemption.</li> <li>In response to TURN's comments, the Commission modified the draft proposal to clarify that the conference provisions include "limited exceptions" that "apply only to ratesetting proceedings" and do</li> </ul>	<ul> <li>TURN comments on Draft Resolution ALJ- 344, July 3, 2017, page 2.</li> <li>Final Resolution ALJ- 344, Rule 8.3(a); Resolution ALJ-344, page 13.</li> </ul>	Verified

not permit communications relating to		
adjudicatory proceedings.		
<ul> <li>4. Communications at Conferences – reporting requirements</li> <li>TURN expressed concern about the March 17 proposed rule changes that related to communications occurring at conferences. At the March 22 Policy and Governance committee meeting, TURN noted the problems with permitting some communications at conferences to occur without any reporting requirements.</li> <li>The final rule adds a provision that requires any interested person to report any communications occurring during a presentation or dialogue where a decisionmaker is present.</li> </ul>	<ul> <li>TURN oral comments at March 22, 2017 Policy and Governance Committee meeting.</li> <li>Final Resolution ALJ-344, Rule 8.3(c).</li> </ul>	Verified
5. Timing of agenda documents being made available TURN expressed concern that draft rule 15.3(b) would eliminate the requirement that agenda item documents be made available at 9 a.m. on the day of a Commission meeting. TURN noted that, under the plain language of the rule, the documents could be provided after the meeting concludes. This outcome would be at odds with the Commission's own acknowledgement that state law requires that the Commission make such documents available at the meeting. TURN urged the draft rule to be modified to reflect this obligation and suggested that agenda item documents be made available "no later than the start of the meeting."	<ul> <li>TURN comments on Draft Resolution ALJ-344 (Rev 1), October 16, 2017, pages 5-6.</li> <li>Final Resolution ALJ-344, Rule 15.3(b); Resolution ALJ-344, page 16.</li> </ul>	Verified
The Commission made the change proposed by TURN in the final rule.		

<ul> <li>6. Clarifications relating to the prohibition on one-way communications</li> <li>TURN noted that draft Rule 8.1(b) states that ex parte communications "may include communications that are one-way from a decisionmaker to an interested person." TURN recommended removing the word "may" from this provision to reflect the fact that SB 215 expressly bans the practice of engaging in 'one-way' communications or 'listening mode' interactions as a method for circumventing ex parte restrictions. To address the exception relating to conferences, TURN recommended modifying the rule to eliminate the word "may" and to specify that the only permissible exception is provided in Rule 8.3(b).</li> <li>The Commission made the change proposed by TURN in the final rule.</li> </ul>	<ul> <li>Informal Comments of The Utility Reform Network Regarding Draft Proposal for Modification of Rules of Practice and Procedure, March 6, 2017, Page 2; TURN comments on Draft Resolution ALJ-344, July 3, 2017, page 6.</li> <li>Final Resolution ALJ-344, Rule 8.1(b); Resolution ALJ-344, page 13.</li> </ul>	Verified
<ul> <li>7. Treatment of prohibited communications</li> <li>TURN suggested that the Draft Rules be modified to place the requirement for reporting prohibited communications in a standalone section rather than being included as a sentence within Section 8.2(b) that appears to relate only to adjudicatory proceedings. TURN explained that this change is important to clarify that prohibited communications may occur in both adjudicatory and ratesetting proceedings.</li> <li>The Commission moved this requirement into a separate section in the final rule.</li> </ul>	<ul> <li>Informal Comments of The Utility Reform Network Regarding Draft Proposal for Modification of Rules of Practice and Procedure, March 6, 2017, Pages 3-4.</li> <li>Final Resolution ALJ-344, Rule 8.2(h).</li> </ul>	Verified

### A.18-02-005 ALJ/SL5/sf3

### B. Duplication of Effort (§ 1801.3(f) and § 1802.5):

	Intervenor's Assertion	CPUC Discussion
a. Was the Office of Ratepayer Advocates (ORA) a party to the proceeding? <sup>2</sup>	Yes	Verified
b. Were there other parties to the proceeding with positions similar to yours?	No	Yes
c. If so, provide name of other parties: N/A		CWA, PG&E, Joint Utilities
<ul> <li>c. If so, provide name of other parties: N/A</li> <li>d. Intervenor's claim of non-duplication: While TURN and ORA both participated in the Commission's informal process leading to Res. ALJ-344, TURN played a unique role. TURN sponsored SB 215 and was integral to the development of the legislation and the amendment process, from start to finish. This role allowed TURN to provide unique insights into SB 215 implementation from the consumer perspective. Given the importance of these issues to TURN, TURN was very active in addressing SB 215 implementation, starting with the Commission's Policy and Governance Committee process that preceded the issuance of the first draft Res. ALJ-344.</li> <li>In addition to TURN's distinct role, TURN and ORA addressed different issues and at times provided different recommendations on the same issues, as detailed by the Commission in Res. ALJ-344 on pages 12-13. TURN was also the only consumer advocate to submit comments on the revised version of Draft Res. ALJ-344 (Rev. 1). <i>See</i> Res. ALJ-344, pp. 15-16.</li> <li>Accordingly, TURN submits that the Commission should find that TURN's participation did not unduly duplicate the participation of ORA.</li> </ul>		Although not concerning the same issues, Joint Utilities joined TURN in submitting comments on the revised version of ALJ-344. See pages 15-16.

### C. Additional Comments on Part II:

#	Intervenor's Comment	CPUC Discussion
II.A	<u>Partial success</u> . Although TURN's comments were not fully successful, its partial success satisfies the definition of "substantial contribution" under PU Code § 1802(j) ("in the judgment of the commission, the customer's presentation has substantially assisted the commission in the making of its order or decision because the order or decision has adopted in whole <i>or in part</i> one or more factual contentions, legal contentions, or specific policy or procedural recommendations presented by the	Verified

 $<sup>^2</sup>$  The Division of Ratepayer Advocates was renamed the Office of Ratepayer Advocates effective September 26, 2013, pursuant to Senate Bill No. 96 (Budget Act of 2013: public resources), which was approved by the Governor on September 26, 2013.

customer." (emphasis added)). The standard for an award of	
intervenor compensation is whether TURN made a substantial	
contribution to the Commission's decision, not whether TURN	
prevailed on a particular issue or recommendation. For example,	
the Commission has recognized that it "may benefit from an	
intervenor's participation even where the Commission did not	
adopt any of the intervenor's positions or recommendations."	
D.08-04-004 (in the review of SCE's contract with Long Beach	
Generation, A.06-11-007), pp. 5-6. Similarly, in D.09-04-027,	
awarding intervenor compensation for TURN's efforts in the	
SCE AMI proceeding (A.07-07-026), the Commission found	
TURN to have made a substantial contribution even on issues	
where TURN did not prevail, as TURN's efforts "contributed to	
the inclusion of these issues in the Commission's deliberation"	
and caused the Commission to "add more discussion on the issue,	
in part to address TURN's comments." D.09-04-027, p. 4.	

# PART III: REASONABLENESS OF REQUESTED COMPENSATION

A. General Claim of Reasonableness (§ 1801 and § 1806):

<ul> <li>a. Intervenor's claim of cost reasonableness:</li> <li>TURN's request for intervenor compensation seeks an award of approximately \$22,000 as the reasonable cost of our participation in this matter. TURN's advocacy reflected in Res. ALJ-344 addressed the Commission's Rules of Practice and Procedure, rather than specific rates or disputes over particular dollar amounts. As a result, TURN cannot easily identify precise monetary benefits to ratepayers from our work related to the issues presented here. While it is difficult to place a dollar value on such issues, TURN submits that the results of our participation will benefit the integrity of the Commission's decisionmaking process and the Commission's ability to carry out its duty to protect the public interest, to the benefit of ratepayers.</li> <li>Given TURN's substantial contributions to Res. ALJ-344, as discussed above, TURN submits that the amount requested is reasonable.</li> </ul>	CPUC Discussion Noted
<ul> <li>b. Reasonableness of hours claimed:</li> <li>This Request for Compensation includes approximately 40 total substantive hours for TURN's attorneys. TURN submits that this is a reasonable amount of time for reviewing three versions of the proposed rule modifications, preparing three sets of comments (on March 6, July 3, and October 16), and preparing for and actively participating in three Commission Policy &amp; Governance Committee meetings, on February 8, March 8, and March 22, 2017, and one workshop on February 28, 2017.</li> </ul>	Noted

TURN assigned three attorneys, Legal Director Thomas Long and Staff Attorneys Matthew Freedman and Hayley Goodson, to work collaboratively in reviewing the Commission's various proposals for implementing SB 215. Having three attorneys, each with extensive and diverse practice experience before the Commission, broadened and deepened the insights and analysis TURN could offer. Thomas Long and Matthew Freedman were involved with the development of SB 215, which was sponsored by TURN, and worked closely with the author's office throughout the bill's trajectory to enactment. Additionally, each of TURN's three attorneys brought particular experiences with utility ex parte practices (and violations) to this collective effort. Mr. Long represented TURN in the PG&E GT&S proceeding, where PG&E's 'judge shopping'' and other violations of the Commission's ex parte rules came to light. Mr. Freedman represents TURN in the SONGS proceeding, where the Commission fined SCE for ex parte violations. And Hayley Goodson represents TURN in the PG&E Ex Parte Violations OII, which has given her particular familiarity with the subject matter at hand. Given the directly relevant experiences of TURN's three attorneys, each was able to provide insightful contributions to TURN's recommendations, including unique issue spotting, analysis, and drafting of comments. To the extent these attorneys had discussions with one another, those discussions were to better refine TURN's recommendations. TURN submits that all of the time spent by these advocates was integral to TURN's substantial contributions described in Section II.A. As such, TURN submits that the Commission should conclude that their time was complementary rather than duplicative. TURN's request also includes 5.5 hours devoted to the preparation of this request for compensation by Ms. Goodson and Mr. Freedman, who divided the work. This is a reasonable figure consistent with TURN's level of involvement in the informal process leading to Res. ALJ-344. In addition, because this request	
<ul><li>c. Allocation of hours by issue:</li><li>TURN provides the following estimate of our time allocation by substantive issue. These allocations pertain to the 40.5 hours TURN devoted to substantive work.</li></ul>	Noted

Ex Parte Definition: 11.5% (4.7 hours) Communications at Conferences: 21.2% (8.6 hours) Ex Parte Restrictions and Reporting: 7.7% (3.1 hours) Disqualification of Commissioners/ALJs: 50% (20.3 hours) Agenda Item Documents: 9.6% (3.9 hours)

Should the Commission wish to see additional or different information on this point, TURN requests that the Commission so inform TURN and provide a reasonable opportunity for TURN to supplement this request accordingly.

### B. Specific Claim:\*

CLAIMED							CPUC Aw	ARD
ATTORNEY, EXPERT, AND ADVOCATE FEES								
Item	Year	Hours	Rate \$	Basis for Rate*	Total \$	Hours	Rate \$	Total \$
Thomas Long, TURN Legal Director	2017	23.25	\$585	D.17-11-029	\$13,601.25	23.25	\$585.00	\$13,601.25
Matthew Freedman, TURN Attorney	2017	10.00	\$425	D.18-01-017	\$4,250.00	10.00	\$425.00	\$4,250.00
Hayley Goodson, TURN Attorney	2017	7.00	\$405	D.18-01-020	\$2,835.00	7.00	\$405.00	\$2,835.00
Robert Finkelstein, TURN General Counsel	2017	0.25	\$520	D.17-11-032	\$130.00	0.25	\$520.00	\$130.00
Subtotal: \$20,816.25 Subtotal: \$20,						<i>el:</i> \$ 20,816.2	5	
	IN	FERVEN	NOR COM	IPENSATION	CLAIM PRI	EPARAT	TION **	
Item	Year	Hours	Rate \$	Basis for Rate*	Total \$	Hours	Rate	Total \$
Matthew Freedman	2018	1.50	\$212.50	1/2 of requested hourly rate for 2018	\$318.75	1.50	\$212.50	\$318.75

				(using 2017 rate as a placeholder. See Comment 1)				
Hayley Goodson	2018	4.00	\$202.50	1/2 of requested hourly rate for 2018 (using 2017 rate as a placeholder. See Comment 2)	\$810.00	4.00	\$202.50	\$810.00
Subtotal: \$ 1,128.75					Subtota	ul: \$ 1,128.7.	5	
<i>TOTAL REQUEST: \$</i> 21,945.00					ΤΟΤΑ	LAWARD	\$21,945.00	

\*We remind all intervenors that Commission staff may audit the records and books of the intervenors to the extent necessary to verify the basis for the award (§1804(d)). Intervenors must make and retain adequate accounting and other documentation to support all claims for intervenor compensation. Intervenor's records should identify specific issues for which it seeks compensation, the actual time spent by each employee or consultant, the applicable hourly rates, fees paid to consultants and any other costs for which compensation was claimed. The records pertaining to an award of compensation shall be retained for at least three years from the date of the final decision making the award.

\*\*Travel and Reasonable Claim preparation time are typically compensated at ½ of preparer's normal hourly rate

ATTORNEY INFORMATION					
Attorney	Date Admitted to CA BAR <sup>3</sup>	Member Number	Actions Affecting Eligibility (Yes/No?) If "Yes", attach explanation		
Thomas Long	December 1986	124776	No		
Matthew Freedman	March 2001	214812	No		
Hayley Goodson	December 2003	228535	No		
Robert Finkelstein	June 1990	146391	No		

<sup>&</sup>lt;sup>3</sup> This information may be obtained through the State Bar of California's website at <u>http://members.calbar.ca.gov/fal/MemberSearch/QuickSearch</u>.

Attachment or Comment #	Description/Comment
1	Daily Time Records for TURN Attorneys
2	Notice of Intent to Claim Compensation
3	DRAFT Proposed Modifications to Rules of Practice & Procedure, For Presentation to Policy & Governance Committee, March 8, 2017, meeting
4	DRAFT Resolution ALJ-344, May 4, 2017
5	DRAFT Resolution ALJ-344 (Rev. 1), September 29, 2017
6	TURN Information SB 215 Comments, March 6, 2017
7	TURN Comments on Draft Resolution ALJ-344, July 3, 2017
8	TURN Comments on Draft Resolution ALJ-344, Rev. 1, October 16, 2017
Comment 1	2018 Hourly Rate for Matthew Freedman
	Mr. Freedman spent a limited number of hours in 2018 preparing this compensation request. Since the Commission has not adopted the COLA adjustment for 2018, TURN used one-half of Mr. Freedman's 2017 rate for purposes of calculating the compensable amount. However, TURN requests that the Commission not adopt this as Mr. Freedman's 2018 rate. Instead, TURN requests that the Commission adopt a rate for Mr. Freedman equal to his 2017 authorized rate of \$425, <i>adjusted by the COLA eventually adopted by the Commission for 2018 hourly rates.</i>
Comment 2	<ul> <li>2018 Hourly Rate for Hayley Goodson</li> <li>Ms. Goodson spent a limited number of hours in 2018 preparing this compensation request. Since the Commission has not adopted the COLA adjustment for 2018, TURN used one-half of Ms. Goodson's 2017 rate for purposes of calculating the compensable amount. However, TURN requests that the Commission not adopt this as Ms. Goodson's 2018 rate. Instead, TURN requests that the Commission adopt a rate for Ms. Goodson equal to her 2017 authorized rate of \$405, adjusted by the COLA eventually adopted by the Commission for 2018 hourly rates, plus the second 5% step increase in the 13+ year experience tier.</li> <li>To avoid any potential confusion, TURN did not apply the 5% step increase to Ms. Goodson's 2017 rate in calculating a "placeholder" 2018 rate. Instead, TURN asks the Commission to combine the 2018 COLA with the 5% step increase in determining her 2018 rate.</li> </ul>

## C. Attachments Documenting Specific Claim and Comments on Part III:

### PART IV: OPPOSITIONS AND COMMENTS

Within 30 days after service of this Claim, Commission Staff or any other party may file a response to the Claim (*see* § 1804(c))

A. Opposition: Did any party oppose the Claim? No	
---	--

B. Comment Period: Was the 30-day comment period waived (see Rule	Yes
14.6(c)(6))?	

### FINDINGS OF FACT

- 1. The Utility Reform Network has made a substantial contribution to Resolution ALJ-344.
- 2. The requested hourly rates for The Utility Reform Network's representatives, as adjusted herein, are comparable to market rates paid to experts and advocates having comparable training and experience and offering similar services.
- 3. The claimed costs and expenses are reasonable and commensurate with the work performed.
- 4. The total of reasonable compensation is \$21,945.00.

### CONCLUSION OF LAW

1. The Claim, with any adjustment set forth above, satisfies all requirements of Pub. Util. Code §§ 1801-1812.

### <u>ORDER</u>

- 1. The Utility Reform Network is awarded \$21,945.00.
- 2. Within 30 days of the effective date of this decision, the California Public Utilities Commission, Intervenor Compensation Fund shall pay The Utility Reform Network the total award. Payment of the award shall include compound interest at the rate earned on prime, three-month non-financial commercial paper as reported in Federal Reserve Statistical Release H.15, beginning April 17, 2018, the 75<sup>th</sup> day after the filing of The Utility Reform Network's request, and continuing until full payment is made.

## A.18-02-005 ALJ/SL5/sf3

- 3. The comment period for today's decision is waived.
- 4. Application 18-02-005 is closed.

This decision is effective today.

Dated \_\_\_\_\_, at San Francisco, California.

## APPENDIX

# Compensation Decision Summary Information

Compensation Decision:	Modifies Decision?
Contribution Decision(s):	Resolution ALJ-344
Proceeding(s):	A.1802005
Author:	ALJ Goldberg
Payer(s):	California Public Utilities Commission, Intervenor Compensation
	Fund

## Intervenor Information

Intervenor	Claim Date	Amount Requested	Amount Awarded	Multiplier?	Reason Change/Disallowance
TURN	02/01/2018	\$21,945.00	\$21,945.00	N/A	N/A

# Advocate Information

First Name	Last Name	Туре	Intervenor	Hourly Fee	Year Hourly	Hourly Fee
				Requested	Fee	Adopted
					Requested	
Thomas	Long	Attorney	TURN	\$585.00	2017	\$585.00
Matthew	Freedman	Attorney	TURN	\$425.00	2017	\$425.00
Hayley	Goodson	Attorney	TURN	\$405.00	2017	\$405.00
Robert	Finkelstein	Attorney	TURN	\$520.00	2017	\$520.00

(END	OF	APPE	ENDIX)