



September 7, 2018

Proposed Resolution W-5175

Agenda ID: 16816

To: All Interested Persons

Enclosed is Proposed Resolution W-5175 of the Water Division, which authorizes Lake Alpine Water Company an order authorizing a general rate increase to produce additional annual revenues of \$102,300, or 18.8%, for test year 2018, to be paid by the ratepayers. Proposed Resolution W-5175 is scheduled to appear on the October 11, 2018 Commission Meeting Agenda (ID #16816).

The Commission may act on this resolution or it may postpone action until later. When the Commission acts on a proposed resolution, the Commission may adopt all or part of the proposed resolution, as written, or amend or modify the proposed resolution; or the Commission may set the proposed resolution aside and prepare a different resolution. Only when the Commission acts does the resolution become binding.

Interested persons may submit comments on Proposed Resolution W-5175 via email to [Water.Division@cpuc.ca.gov](mailto:Water.Division@cpuc.ca.gov) on or before September 27, 2018. **Please reference "Proposed Resolution W-5175" in the subject line.**

Interested persons must also serve a copy of their comments on the utility on the same date that the comments are submitted to the Water Division. If email is unavailable, please submit comments to:

California Public Utilities Commission  
Water Division  
505 Van Ness Avenue  
San Francisco, CA 94102

Comments should focus on factual, legal, technical errors, or policy issues in the proposed resolution.

Persons interested in receiving comments submitted may contact the Water Division at [Water.Division@cpuc.ca.gov](mailto:Water.Division@cpuc.ca.gov) or (415) 703-1133. Please reference "Proposed Resolution W-5175."

/s/RAMI S. KAHLON

Rami S. Kahlon, Director  
Water Division

Enclosures: Proposed Resolution W-5175  
Certificate of Service  
Service List

# PROPOSED RESOLUTION

Resolution W-5175  
WD

Agenda ID #16816

## PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

WATER DIVISION

RESOLUTION W-5175  
October 11, 2018

### RESOLUTION

**(RES. W-5175) LAKE ALPINE WATER COMPANY. ORDER AUTHORIZING A GENERAL RATE INCREASE TO PRODUCE ADDITIONAL ANNUAL REVENUES OF \$102,300, OR 18.8%, FOR TEST YEAR 2018, TO BE PAID BY THE RATEPAYERS.**

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### SUMMARY

By Advice Letter 116-W, filed on July 27, 2018, Lake Alpine Water Company seeks to increase its gross annual revenues by \$90,300, or 16.6%, for Test Year 2018. Lake Alpine Water Company's rate increase request is based upon an increase in operating expenses.

For Test Year 2018, this resolution grants Lake Alpine Water Company an increase in gross annual revenues of \$102,300, or 18.8%, which is estimated to provide total annual revenues of \$645,510 based on a Rate of Margin (ROM) of 24%. The monthly bill for an average customer with a 5/8 x 3/4-inch metered residential customer using 2 CCF per month would increase from \$83.68 to \$101.04, or 20.7%.

The difference between the utility request and the recommended increase is due to the inclusion of an interest expense in revenues.

### BACKGROUND

Lake Alpine Water Company (Lake Alpine) is a Class D water utility that has requested authority under General Order 96-B, General Rule 7.6.2, Water Industry Rule 7.3.3(5), and Public Utilities Code Section No. 454 to increase its water rates by \$90,300 or 16.6%, for Test Year (TY) 2018.

# PROPOSED RESOLUTION

Resolution W-5175  
WD

October 11, 2018

The last general rate increase (GRC) was granted on December 17, 2009, pursuant to Resolution (Res.) W-4809, which authorized a rate increase of \$97,356, or 18.9%, resulting in a Rate of Return of 13.25% for TY 2009.

Lake Alpine obtains its water supply from Bear Lake. It also has water rights to Bear Creek and diverts water from there to Bear Lake as the need arises. Lake Alpine has three storage tanks which are all fully operational. The Clear-Well redwood storage tank, which has a storage capacity of 200,000 gallons with a flow rate of 833 gallons per minute (GPM), feeds the other two tanks and distributes water to the service area. The Block-Ridge redwood storage tank has a capacity of 100,000 gallons with a flow rate of 416 GPM, and the Spring-Cliff bolted steel tank has a capacity of 300,000 gallons with a flow rate of 1,250 GPM.

Lake Alpine serves 489 metered service connections. Lake Alpine's service area is located approximately three miles west of Lake Alpine adjacent to State Highway 4 in Alpine County.

## NOTICE AND PROTESTS

A notice of the proposed rate increase was mailed to all customers on August 2, 2018. One protest was received which generally opposed the proposed increase and the nature of the advice letter filing. Accordingly, Lake Alpine responded timely to the protest in writing.

## DISCUSSION

The Water Division (Division) made an independent analysis of Lake Alpine's rate increase request. Appendix A shows Lake Alpine's and the Division's estimates of the summary of earnings at present, requested, and recommended rates. Division is in concurrence with Lake Alpine's estimates in operating revenues, expenses, and rate base. Division reviewed operating revenues and expenses including employee labor, materials, contract work, water testing, transportation expenses, other plant maintenance, office salaries, office supplies and expenses, insurance, general expenses, depreciation, and taxes other than income. Division verified the operating expenses by reviewing supporting documents for substantiation and accuracy and included the amounts that were deemed reasonable and prudent. The ratebase and the adopted quantities contained in Appendix D are also updated to reflect TY 2018.

# PROPOSED RESOLUTION

Resolution W-5175  
WD

October 11, 2018

## Operating Revenues

Lake Alpine's operating revenues consist of general metered sales. There are currently 489 active service connections, four private fire connections, and a connection for snow making water service to the Bear Valley Ski Company.

## Operating Expenses

### Interest Expense Adjustment

The Uniform System of Accounts (USOA) for Class B, C, and D Water Utilities,<sup>1</sup> Account No. 427, permits adjustments for Interest Expense for interest accrued on long-term debt, Safe Drinking Water Bonds Act loans, and other liabilities. Lake Alpine accrued \$6,494 in accrued interest for shareholders loans which were authorized by Resolution No. 5138, adopted on May 11, 2017.<sup>2</sup>

Lake Alpine did not include<sup>3</sup> its interest expense of \$6,494 into the summation of total deductions in its summary of earnings workpapers in its GRC request. Division adjusted the Summary of Earnings (Appendix A) accordingly to include the interest expense.

### Operations and Maintenance

For purchased power, Lake Alpine provided invoices and billing summaries of its kilowatt-hour (kWh) consumption and charges per kWh for each rate category. Lake Alpine estimates a purchased power expense of \$33,032 for TY 2018. Lake Alpine has no purchased water expense but incurs \$10,479 as other volume related expenses.

For materials, contract work, transportation expense, other plant maintenance, office services and rentals, office supplies, professional services, employee benefits, and general expenses, Lake Alpine applied a three-year average and then applied the appropriate labor and non-labor inflation rates to each category for TY 2018. For

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<sup>1</sup> Standard Practice U-39

<sup>2</sup> Res. No. 5138 granted Lake Alpine authorization to convert a short-term note with Aspen Forest Investment Company to unsecured long-term debt and convert a short-term note with Roma P. Orvis to unsecured long-term debt, the proceeds of which were used for an oxygenation system, main line repairs, and upgrades and improvements to the water system.

<sup>3</sup> Lake Alpine inadvertently left out the interest expense in its initial filing, but Division staff corrected this error and included the calculation of the interest expense.

# PROPOSED RESOLUTION

Resolution W-5175  
WD

October 11, 2018

insurance, water testing, and payroll<sup>4</sup> expense, Lake Alpine applied its 2017 recorded amount and applied the appropriate inflation rate for TY 2018.

Lake Alpine and the Division concur with the estimated operating expenses for TY 2018.

## Plant Additions and Ratebase

Lake Alpine has implemented two significant changes to its treatment process since the previous GRC in 2009. An oxygen generation facility was installed at the reservoir to distribute oxygen into the bottom of the lake to control iron and manganese in the water, and a granular activated carbon filter was installed to reduce dissolved organics to reduce disinfection byproduct. In addition, Lake Alpine has continually invested in its plant and distribution infrastructure to improve water quality, customer service, and reduce operating expenses.

## Rate of Return vs. Rate of Margin

Lake Alpine has requested a Rate of Margin (ROM) of 24%. Two methods are available for the Division to utilize in the rate-making process: (1) Rate of Return (ROR) and (2) ROM. In Res. W-4524 (March 17, 2005), the Commission adopted a revised set of standard practices for determining the profit for Class C and D water utilities using the rate of return and rate of margin methods. Both methods are to be used. Per Decision 92-03-093, dated March 31, 1992, Division must recommend the method that produces the higher revenues. In the ROM method, the utility's revenue requirement is defined as the sum of its operating and maintenance expenses, depreciation, income and other taxes, multiplied by the ROM. This method gives the small water utilities the opportunity to earn a more reasonable and appropriate revenue requirement when the utility has "little rate base". If only the ROR method was used, a utility with little or no ratebase would earn little or no return. The Division recommended ROR is 10.56% to 11.56% for a Class D utility. Division has recommended a ROM of 24% for Class D water utilities.<sup>5</sup> Applying a ROR of 10.06% yields a net revenue of \$72,199 versus \$110,319 when applying a ROM. This comparison of the two methods indicates that the ROM method produces a higher revenue requirement; therefore, Division recommends the ROM method at 24%.

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<sup>4</sup> Payroll consists of employee labor, office salaries, and employee pension and benefits.

<sup>5</sup> Water Division Memorandum entitled "Rates of Return and Rates of Margin for Class C and Class D Water Utilities" dated February 27, 2018.

# PROPOSED RESOLUTION

Resolution W-5175  
WD

October 11, 2018

## Taxes

Lake Alpine applied the current 2018 corporate tax rates for Federal and State income at 21% and 8.84% respectively. The tax calculations are shown in Appendix D for Test Year 2018.

## Comparison of Water Bills

Class D utilities are authorized by Decision 92-03-093 to request to recover up to 100% of fixed costs in the service charge. Lake Alpine requested this rate structure in its filing, and the Division concurs. Lake Alpine's present rate structure consists of one schedule: No. 1A – Annual Metered Service. The rates proposed by the Division are shown in Appendix B. At Division's recommended rates shown in Appendix B, the monthly bill for an average customer with a 5/8 x 3/4-inch metered residential customer using 2 CCF<sup>6</sup> per month would increase from \$83.68 to \$101.04, or 20.7%. A comparison of customer bills at present and recommended rates is shown in Appendix C. The Adopted Quantities are shown in Appendix D.

## Affordability of Proposed Rates

At Division's recommended rates shown in Appendix B, the average bill for a 5/8 x 3/4-inch metered residential customer consuming 2 CCF per month would increase from \$83.68 to \$101.04, or 20.7% in TY 2018. Lake Alpine Water Company is located in the 95223 zip code in western Alpine County where the annual median household income (MHI), for the zip code is \$62,375.<sup>7</sup> The proposed rate, accordingly, would be 1.9%<sup>8</sup> of the MHI.

It should be noted that no affordability criteria have been developed and adopted in any Commission Decision or Resolution. However, in October 2017, the Health and Safety Code in the California Code of Regulations (Sec. 116760.50) was amended to establish an affordability threshold of 1.5% of MHI for average water bills in Severely Disadvantaged Communities, as defined (60% of California Statewide MHI of \$60,818,

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<sup>6</sup> Lake Alpine maintains a low average monthly usage since only about 60 of its 489 metered connections are full time customers, with the majority of the connections being vacation home owners. Also, no outdoor irrigation is allowed in the community leading to lowered water use.

<sup>7</sup> Source: 2012-2016 American Community Survey 5-Year Estimates

<sup>8</sup> The average monthly bill of \$101.04, or \$1,212.48 annually, is approximately 1.9% of the median household income of \$62,375 in Alpine County.

# PROPOSED RESOLUTION

Resolution W-5175  
WD

October 11, 2018

or \$37,091)<sup>9</sup>. While the Commission adheres to cost-of-service regulatory principles in developing rates for its jurisdictional utilities, and the Division's recommended rates for Lake Alpine Water are at the minimum required to satisfy the utility's technical, managerial and financial capacity, and operational capability. The discussion regarding affordability is presented, nonetheless, to indicate to the Commission the relationship between the proposed rates and the local economic circumstances.

## **Balancing Accounts**

Lake Alpine currently has no pending or outstanding balancing accounts.

## **SAFETY**

Lake Alpine meets all applicable drinking water quality standards as required by the State Water Resources Control Board (SWRCB), Division of Drinking Water (DDW). The latest inspection report from July 2018 has been reviewed by the Division. In addition, Lake Alpine meets all applicable standards from the Division of Safety of Dams (DSOD). The Reba Dam which holds Bear Lake, a source of supply for Lake Alpine, is inspected annually by DSOD. The most recent inspection report from July 2018 has been reviewed by the Division.

Lake Alpine's service area has 50 fire hydrants which are flushed and inspected by the utility at least once annually as the Bear Valley Fire Department is a volunteer department that is not staffed to maintain the hydrants. All hydrants are dry barrel due to extreme winter temperatures.

The water treatment facilities are digitally monitored daily, through a remote Supervisory Control and Data Acquisition (SCADA) system, by an on-call operator. Lake Alpine has an annual training budget which allows operators to maintain their certifications and participate in local trainings including safety related topics such as confined space entry and chemical handling.

## **COMPLIANCE**

Lake Alpine has no outstanding compliance orders and has been filing annual reports

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<sup>9</sup> See Assembly Bill 560 (Salas); Chaptered by Secretary of State on October 7, 2017 - Chapter 552, Statutes of 2017.

# PROPOSED RESOLUTION

Resolution W-5175  
WD

October 11, 2018

as required. Lake Alpine meets all applicable drinking water quality standards as required by the SWRCB, DDW.

## COMMENTS

Public Utilities Code section 311(g)(1) requires that a proposed resolution be served on all parties and be subject to a public review and comment period of 30 days or more, prior to a vote of the Commission on the resolution.

Accordingly, this proposed resolution was mailed to the utility and its service list and made available for public comment on September 7, 2018.

## FINDINGS

1. The Summary of Earnings (Appendix A) recommended by the Water Division (Division) is reasonable and should be adopted.
2. The rates recommended by the Division (Appendix B) are reasonable and should be adopted.
3. The quantities (Appendix D) used to develop the recommendations of the Division are reasonable and should be adopted.
4. The water rate increase authorized herein is justified and the resulting rates are just and reasonable.
5. Lake Alpine Water Company should be allowed to file a Tier 1 advice letter to supplement to Advice Letter No. 116 to incorporate the rate schedules (Appendix B), and to concurrently cancel its presently effective Rate Schedules. The effective date of the revised rate schedule should be 5 days after the date of filing.
6. This is a contested matter which requires that a proposed resolution be served on all parties and be subject to a public review and comment period of 30 days or more, prior to a vote of the Commission on the resolution.



## PROPOSED RESOLUTION

Resolution W-5175  
WD

October 11, 2018

### THEREFORE, IT IS ORDERED THAT:

1. Authority is granted under Public Utilities Code, Section 454, for Lake Alpine Water Company to file a supplement to Advice Letter No. 116 to incorporate the rate schedules (Appendix B), and to concurrently cancel its presently effective Rate Schedules. The effective date of the revised rate schedule shall be 5 days after the date of filing. This advice letter shall become effective upon approval by Staff of the Division of Water and Audits.
2. Lake Alpine Water Company is authorized to increase the Test Year 2018 water revenues by \$102,300, or 18.8%.

This resolution is effective today.

I certify that the foregoing resolution was duly introduced, passed, and adopted at a conference of the Public Utilities Commission of the State of California held on October 11, 2018; the following Commissioners voting favorably thereon:

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ALICE STEBBINS  
Executive Director

## PROPOSED RESOLUTION

Resolution W-5175  
WD

October 11, 2018

## CERTIFICATE OF SERVICE

I certify that I have by either electronic mail or postal mail, this day, served a true copy of Proposed Resolution No. W-5175 on all parties in these filings or their attorneys as shown on the attached lists.

Dated September 7, 2018 at San Francisco, California.

/s/JENNIFER PEREZ

Jennifer Perez

Parties should notify the Division of Water and Audits, Third Floor, California Public Utilities Commission, 505 Van Ness Avenue, San Francisco, CA 94102, of any change of address to ensure that they continue to receive documents. You must indicate the Resolution number on which your name appears.

# PROPOSED RESOLUTION

Resolution W-5175  
WD

October 11, 2018

## APPENDIX A LAKE ALPINE WATER COMPANY Summary of Earnings – Test Year 2018

	Utility Estimated Rates		Division Rates	Recommended Rates
	Present	Requested	Present	
<b><u>Operating Revenue</u></b>				
General Metered Revenue	\$519,576	\$619,000	\$519,576	\$631,000
General Unmetered Revenue	\$0	\$0	\$0	\$0
Reclaimed Water Sales	\$0	\$0	\$0	\$0
Private Fire	\$4,510	\$4,510	\$4,510	\$4,510
Other Water Revenue	\$8,490	\$10,000	\$8,490	\$10,000
Other	\$10,634	\$0	\$10,634	\$0
<b>Total Revenue</b>	<b>\$543,210</b>	<b>\$633,510</b>	<b>\$543,210</b>	<b>\$645,510</b>
<b><u>Operating Expenses</u></b>				
610 Purchased Water	\$0	\$0	\$0	\$0
615 Purchased Power	\$33,815	\$33,032	\$33,815	\$33,032
618 Other Volume Related Expenses	\$15,911	\$10,479	\$15,911	\$10,479
630 Employee Labor	\$86,893	\$82,480	\$86,893	\$82,480
(Labor Capitalized)	\$0	\$0	\$0	\$0
640 Materials	\$11,850	\$10,202	\$11,850	\$10,202
650 Contract Work	\$16,172	\$12,062	\$16,172	\$12,062
Water Testing	\$15,561	\$14,081	\$15,561	\$14,081
660 Transportation Expenses	\$8,339	\$8,300	\$8,339	\$8,300
664 Other Plant Maintenance	\$3,008	\$3,081	\$3,008	\$3,081
670 Office Salaries	\$37,677	\$38,545	\$37,677	\$38,545
671 Management Salaries	\$0	\$0	\$0	\$0
674 Employee Benefits	\$29,264	\$33,019	\$29,264	\$33,019
676 Uncollectibles Expense	\$65	\$60	\$65	\$60
678 Office Services & Rentals	\$5,241	\$4,955	\$5,241	\$4,955
681 Office Supplies & Expenses	\$10,521	\$11,100	\$10,521	\$11,100
682 Professional Services	\$58,290	\$39,104	\$58,290	\$39,104
684 Insurance	\$20,304	\$21,919	\$20,304	\$21,919
688 Regulatory Commission Expense	\$16,873	\$21,884	\$16,873	\$21,884
689 General Expenses	\$10,780	\$14,520	\$10,780	\$14,520
<b>Total Expenses</b>	<b>\$380,564</b>	<b>\$358,823</b>	<b>\$380,564</b>	<b>\$358,823</b>
Depreciation	\$115,616	\$81,110	\$115,616	\$81,110
Taxes other than Income	\$38,837	\$26,742	\$38,837	\$26,742
State and Federal Income Taxes	\$1,398	\$44,869	\$1,398	\$48,227
Interest Expense	\$10,809	\$6,494	\$10,809	\$6,494
<b>Total Deductions</b>	<b>\$527,224</b>	<b>\$518,038</b>	<b>\$527,224</b>	<b>\$521,396</b>
<b>Net Revenue</b>	<b>-\$4,014</b>	<b>\$121,966</b>	<b>-\$4,014</b>	<b>\$124,114</b>
<b>RATE BASE</b>				
Utility Plant	\$1,679,341	\$1,413,353	\$1,679,341	\$1,413,353
Construction Work in Progress	\$0	\$0	\$0	\$0
Materials and Supplies	\$0	\$0	\$0	\$0
Working Cash	\$40,774	\$29,902	\$40,774	\$29,902
Accumulated Depreciation	\$0	\$0	\$0	\$0
Advances for Construction	\$201,566	\$212,032	\$201,566	\$212,032
Contributions in Aid of Construction	\$517,762	\$517,762	\$517,762	\$517,762
Deferred Income Taxes	\$115,577	\$128,825	\$115,577	\$128,825
<b>TOTAL RATE BASE</b>	<b>\$1,288,342</b>	<b>\$1,008,700</b>	<b>\$1,288,342</b>	<b>\$1,008,700</b>
<b>Rate of Margin (ROM)</b>				<b>24.00%</b>

END OF APPENDIX A

# PROPOSED RESOLUTION

Resolution W-5175  
WD

October 11, 2018

## APPENDIX B LAKE ALPINE WATER COMPANY

Schedule No. 1A  
ANNUAL METERED SERVICE

### APPLICABILITY

Applicable to all metered water service furnished on an annual basis.

### TERRITORY

Bear Valley tracts, and vicinity located about three miles west of Lake Alpine, adjacent to State Highway 4, Alpine County.

### RATES

Quantity Rate:

All Water used per 100 cu. ft.	\$7.79	(I)
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Service Charge:

	<u>Per Meter Per Year</u>	
For 5/8 x 3/4 inch meter	\$1,025.52	(I)
For condo unit service	\$1,025.52	
For 3/4-inch meter	\$1,538.29	
For 1-inch meter	\$2,563.81	
For 1-1/2-inch meter	\$5,127.62	
For 2-inch meter	\$8,204.19	
For 3-inch meter	\$15,382.86	
For 4-inch meter	\$25,638.10	(I)

### SPECIAL CONDITIONS

1. The annual service charge applies to service during the 12-month period commencing January 1 and is due in advance. If a permanent resident of the area has been a customer for at least 12 months, the customer may elect, at the beginning of the calendar year, to pay prorated service charges in advance at intervals of less than one year (monthly, bimonthly or quarterly) in accordance with the utility's established billing periods.

(continued)

**END OF APPENDIX B**

# PROPOSED RESOLUTION

Resolution W-5175  
WD

October 11, 2018

## APPENDIX C LAKE ALPINE WATER COMPANY

Comparison of Rates  
Test Year 2018

METERED SERVICE	Per Service Connection Per Month		
	Present <u>Rates</u>	Proposed <u>Rates</u>	Percent <u>Increase</u>
Service Charge:			
For 5/8 x 3/4 - inch meter	\$83.68	\$101.04	20.7%
Quantity Charge:			
All water, per 100 cu. ft.	\$6.36	\$7.79	22.5%

Comparison of a monthly typical bill for residential metered customers with a 5/8 x 3/4 - inch meter is shown below at current rates and recommended rates for Test Year 2018.

Usage 100 cu. ft.	Present Rates	Recommended Rates	Percent of Increase
0	\$70.96	\$85.46	20.4%
2 (avg.)	83.68	101.04	20.7%
4	96.40	116.62	21.0%
8	121.84	147.78	21.3%

END OF APPENDIX C

# PROPOSED RESOLUTION

Resolution W-5175  
WD

October 11, 2018

## APPENDIX D (Page 1/2) LAKE ALPINE WATER COMPANY ADOPTED QUANTITIES Test Year 2018

Expenses:

1. Purchased power (Electric)

Total cost (\$)	\$10,479
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2. Purchased Water N/A

3. Insurance Expense \$21,919

4. Number of Service Connections:

Metered Rate

5/8 x 3/4 inch meter	294
Condominium	179
3/4-inch meter	10
1-inch meter	2
1-1/2 inch meter	2
2-inch meter	1
3-inch meter	0
4-inch meter	<u>1</u>

Total Metered	<u>489</u>
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Flat Rate	N/A
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Private Fire Protection	4
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5. Total Water Sales-Metered Customers 10,437 Ccf

(cont.)

# PROPOSED RESOLUTION

Resolution W-5175  
WD

October 11, 2018

## APPENDIX D (Page 2/2) LAKE ALPINE WATER COMPANY ADOPTED QUANTITIES Test Year 2018

Line No.	Item	State Tax	Federal Tax
1.	Operating Revenue	\$645,510	\$645,510
2.	O & M Expenses	\$358,823	\$358,823
3.	Taxes Other Than Income	\$ 26,742	\$ 26,742
4.	Depreciation and Interest	\$ 87,604	\$ 87,604
5.	Taxable Income for State Tax	\$172,341	
6.	State Tax	\$ 15,235	
7.	Taxable Income for FIT		\$157,106
8.	Federal Income Tax		\$ 32,992
9.	Total Income Tax		\$ 48,227
	California Corporate Franchise Rate	8.84%	
	Federal Income Tax Rate Flat Rate	21%	

END OF APPENDIX D

# PROPOSED RESOLUTION

Resolution W-5175  
WD

October 11, 2018

## LAKE ALPINE WATER COMPANY ADVICE LETTER NO. 116 SERVICE LIST

Bear Valley Homeowners Association  
PO Box 5208  
Bear Valley, CA 95223  
[paulnordic@sbcglobal.net](mailto:paulnordic@sbcglobal.net)

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Alpine County Public Works  
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