

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298



November 13, 2009

Draft Resolution W-4809
Agenda ID #9022

TO: All Interested Parties

Enclosed is draft Resolution W-4809 of the Division of Water and Audits. It will be on the Commission's December 17, 2009 agenda. The Commission may act then act on this resolution or it may postpone action until later.

When the Commission acts on a draft resolution, it may adopt all or part of it as written, amend, modify or set it aside and prepare a different resolution. Only when the Commission acts does the resolution become binding on the parties.

Parties to this matter may submit comments on this draft resolution. An original and two copies of the comments, with a certificate of service, should be submitted to:

Division of Water and Audits, Third Floor
Attention: Oge Enyinwa
California Public Utilities Commission
505 Van Ness Avenue
San Francisco, CA 94102

Parties may submit comments on or before December 3, 2009. The date of submission is the date the comments are received by the Division of Water and Audits. Parties must serve a copy of their comments on the service list on the same date that the comments are submitted to the Division of Water and Audits.

Comments shall be limited to five pages in length plus a subject index listing the recommended changes to the draft resolution, a table of authorities and appendix setting forth the proposed findings and ordering paragraphs.

Comments shall focus on the factual, legal, or technical errors in the draft resolution, and shall make specific reference to the record or applicable law. Comments which fail to do so will be accorded no weight and are not to be submitted.

Persons interested in comments of parties may write to Oge Enyinwa or telephone her at (415) 355-5564.

/s/RAMI S. KAHLON

Rami Kahlon, Director
Division of Water and Audits

Enclosures: Draft Resolution W-4809
Certificate of Service
Service List

PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA**DIVISION OF WATER AND AUDITS
Water and Sewer Advisory Branch****RESOLUTION NO. W-4809
December 17, 2009****R E S O L U T I O N****(RES. W-4809), LAKE ALPINE WATER COMPANY (LAWC). ORDER
AUTHORIZING A GENERAL RATE INCREASE, PRODUCING
ADDITIONAL ANNUAL REVENUES OF \$97,356 OR 18.9% FOR TEST
YEAR (TY) 2009.****SUMMARY**

By a draft advice letter filed on May 20, 2009 and revised on August 31, 2009, LAWC requested an increase of \$130,541 or 25.36% in annual gross revenue for test year 2009 to recover operating expenses and earn an adequate return on its plant investment. The Division of Water and Audits (Division) accepted this draft advice letter as complete for filing on June 26, 2009.

For Test Year 2009, this Resolution grants an increase in gross revenues of \$97,356 or 18.9% which is estimated to provide a rate of return of 13.25%.

BACKGROUND

The California Water Association (CWA) assisted LAWC, a Class D water utility, in requesting authority under Rule 7.6.2 of General Order 96-B and Water Industry Rule 7.3.3 (5), and Section 454 of the Public Utilities Code to increase its rates by \$130,541 or 25.36%. The purpose of the rate increase is to recover increased operating expenses and to provide an adequate rate of return. LAWC's request shows 2009 gross revenues of \$514,819 at present rates increasing to \$645,360 at the proposed rates.

The present rates became effective on March 31, 2008, with the approval of Advice Letter 83, which authorized a Consumer Price Index (CPI) rate increase of 2.5%. The last general rate increase became effective on December 12, 2006, pursuant to Res. W-4626.

LAWC currently provides service to approximately 321 metered and 180 residential flat rate customers in a service area located about three miles west of Lake Alpine adjacent to State Highway 4, Alpine County. LAWC is run by a Board of five Directors: Bruce C. Orvis - President; Charles J. Toeniskoetter - Vice President, who bought into the utility

in 2003; Bruce C. Orvis III; Steven L. Hallgrimson, and David B. Ritchie. Roma P. Orvis (wife to Bruce C. Orvis) is the Secretary-Treasurer of the company.

The original plant has been in place since the 1964. Updates were done to the plant in November 2005, which included a new filtration system, a new tank, and software system. The new plant was certified by California Department of Public Health (DPH) in 2007. There is also a redundancy system in place for everything in order to ensure no disruption in service. A four-year project of meter installations was carried out by LAWC from 2005 to 2008 in compliance with the state's water conservation objectives.

LAWC obtains its water supply from a Bear Lake. It has water rights to the Bear Creek and can divert water from here to Bear Lake. Currently, LAWC has two wood storage tanks and one steel storage tank which are all in regular use. They are the following: the Clear-Well tank which has a storage capacity of 200,000 gallons with a flow rate of 833 gpm (gallons per minute), feeds the other two tanks and the main part of town; the Bloods-Ridge tank has a capacity of 100,000 gallons and flow rate of 416 gpm; and the Spring-Cliff has a capacity of 300,000 gallons and flow rate of 1250 gpm.

NOTICE, PROTESTS, AND PUBLIC MEETING

A notice of the proposed rate increase was mailed to each customer on July 22, 2009. Fifty-two letters questioning the rate increase were received.

An informal public meeting was held on Friday, August 21, 2009, at The Perry Walther Building, located in Bear Valley. The meeting was attended by approximately thirty-five customers. The Division's staff explained to the participants the Commission rate-setting procedures, while LAWC representatives cited justifications for the proposed rate increase. Staff and LAWC responded to various questions from the attendees. Some of the concerns brought up by most customers were the quality of the water and the inequitable distribution of the proposed rate increase. These concerns, along with others, was also discussed and addressed by LAWC representatives. The meeting was adjourned at 8:25 pm.

DISCUSSION

The Division's staff (staff) made an independent analysis of LAWC's operations. Appendix A shows LAWC and the Division's estimated summary of earnings at present, proposed, and recommended rates for TY 2009. LAWC is in agreement with the summary of earnings at the Division's recommended rates shown in Appendix B.

Staff reviewed operating revenues and expenses including purchased power, materials, contract work, water testing, other plant maintenance, office salaries, office services and rentals, office supplies and expenses, professional services, insurance, general expenses, depreciation, and taxes other than income. Staff verified the operating expenses by reviewing supporting documents for substantiation and accuracy, and included the amounts that were deemed reasonably necessary.

Staff audited actual bills for expenses to make its estimates, and also used different inflation rates than LAWC, who used projections across all expenses when recorded information did not apply. Based on the Division of Ratepayer Advocates memorandum of July 31, 2009, the Division uses a non-labor inflation rate of -5.3% and a labor inflation rate of 3.8% for the appropriate operating expense.

LAWC has requested a Rate of Return of 13.75%. LAWC, at 501 service connections for TY 2009, is a Class D water utility for rate-making purposes. The Division's Utility Audit, Finance and Compliance Branch (UAFCB) recommend a Rate of Margin of 24% and a Rate of Return from 12.75% to 13.75% for a Class D, a 100% equity-financed utility. The two methods are available for the Division to utilize in the rate-making process: (1) Rate of Return and (2) Rate of Margin.

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 (D.) 92-03-093, dated March 31, 1992, the Division must recommend the method that produces the higher revenues. If only the Rate of Return Method was used, a utility with little or no rate base would earn little or no return. The UAFCB has recommended a Rate of Margin of 24% for Class D water utilities. The Rate of Margin of 24.00% calculations yields allowable revenue to be \$533,575, while Rate of Return of 13.25% yields allowable revenues to be \$612,175 which is the higher level and was chosen.

LAWC's current rate structure consists of two schedules: 1A, Annual Metered Service, and 2AR, Annual Residential Flat Rate Service, which is proposed to increase. The rates proposed by the Water and Sewer Advisory Branch are shown in Appendix B. At the recommended Rate of Return the increase in revenue will be \$97,356 or 18.9% for TY 2009.

In compliance with the water conservation goals of the state, LAWC has achieved a 49% reduction in water consumption over the course of four years through the installation of

meters for its customers, which began in 2005 and was completed in the summer of 2008.

At the Division's recommended rates shown in Appendix B, the yearly bill for a flat rate residential customer using a 5/8 x 3/4-inch meter will increase from \$973.13 to \$1,178.40 which is \$205.27 or 21.1%. While the bill for a 5/8-inch metered customer using 5 Ccf (reflects the average consumption for a LAWC customer) would increase from \$358.56 to \$684.32, which is \$325.76, or 90.9%. A comparison of customer bills for adopted and recommended rates is shown in Appendix C. The projections and tax calculations are shown in Appendix D.

COMPLIANCE

LAWC has no outstanding compliance orders. The 2008 annual report filed by LAWC, however, appears to contain errors that should be updated in the 2009 annual report. As of October 19, 2009, the DPH findings were that the system has no major deficiencies and considers LAWC to be in compliance with all applicable water quality regulations and standards.

The Division found that LAWC also needs to update Schedule LC, Late Payment Charge, and the following tariff rules: 5, Special Information Required on Forms; 10, (Disputed Bills); and Form 3, Bill for Service.

COMMENTS

Public Utilities Code Section 311(g) (1) provides that resolutions generally must be served on all parties and subject to at least 30 days public review and comment prior to a vote of the Commission.

Accordingly, this draft Resolution was mailed to the utility and Protestants and made available for public comment on November 13, 2009. Comments were received from _____, and reply comments from _____.

FINDINGS

1. LAWC is in agreement with the Division's recommended rates.

2. The Division's recommended earnings (Appendix A) are reasonable and should be adopted.
3. The rates recommended by the Division (Appendix B) are reasonable and should be adopted.
4. The quantities (Appendix D) used to develop Division's recommendations are reasonable and should be adopted.
5. LAWC should correct errors in the 2008 annual report and update it in the 2009 annual report.
6. LAWC needs to update following tariff rules: 5, Special Information Required on Forms; 10, Disputed Bills; and Form 3, Bill for Service.

THEREFORE IT IS ORDERED THAT:

1. Authority is granted under Public Utilities Code Section 454 to Lake Alpine Water Company, to file an advice letter incorporating the summary of earnings and the revised rate schedules attached to this resolution as Appendices A and B, respectively, and concurrently cancels its presently effective Schedule 1A, Annual Metered Service; 2AR, Annual Residential Flat Rate Service; and F, Facilities Fees. The effective date of the revised rate schedules shall be five days after the date of its filing.
2. Lake Alpine Water Company shall update the following tariff rules: 5, Special Information Required on Forms; 10, Disputed Bills; and Form 3, Bill for Service.
3. 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 December 17, 2009; the following Commissioners voting favorably thereon:

PAUL CLANON
Executive Director

Appendix A
Lake Alpine Water Co.

Summary of Earnings
Test Year 2009

<u>Item</u>	<u>Utility Estimated</u>		<u>Branch Estimated</u>		<u>Recommended Rates (ROR)</u>
	<u>Present Rates</u>	<u>Requested Rates</u>	<u>Present Rates</u>	<u>Requested Rates</u>	
Operating Revenue					
Metered Water Revenue	\$28,599	\$630,680	\$28,599	\$630,680	\$406,297
Flat Rate Revenue	\$472,540	\$0	\$472,540	\$0	\$191,198
Fire Protection Services	\$4,510	\$4,510	\$4,510	\$4,510	\$4,510
Other Water Revenue	\$9,110	\$10,110	\$9,110	\$10,110	\$10,110
Non utility Income	\$60	\$60	\$60	\$60	\$60
Total	\$514,819	\$645,360	\$514,819	\$645,360	\$612,175
Operating Expenses					
615 Purchased Power	\$29,105	\$29,105	\$29,105	\$29,105	\$29,105
618 Other Volume Related Expenses	\$13,907	\$13,907	\$13,064	\$13,064	\$13,064
630 Employee Labor	\$76,139	\$76,139	\$76,139	\$76,139	\$76,139
640 Materials	\$4,438	\$4,438	\$4,170	\$4,170	\$4,170
650 Contract Work	\$9,550	\$9,550	\$6,267	\$6,267	\$6,267
Water Testing	\$13,620	\$13,620	\$13,620	\$13,620	\$13,620
660 Transportation Expenses	\$9,845	\$9,845	\$9,249	\$9,249	\$9,249
664 Other Plant Maintenance	\$3,512	\$3,512	\$3,299	\$3,299	\$3,299
670 Office Salaries	\$18,622	\$18,622	\$18,622	\$18,622	\$18,622
671 Management Salaries	\$53,104	\$53,104	\$53,104	\$53,104	\$53,104
674 Employee Benefits	\$43,049	\$43,049	\$31,515	\$31,515	\$31,515
676 Uncollectibles Expense	\$1,340	\$1,340	\$1,340	\$1,340	\$1,340
678 Office Services & Rentals	\$4,621	\$4,621	\$4,214		
681 Office Supplies & Expenses	\$8,866	\$8,866	\$8,866	\$8,866	\$8,866
682 Professional Services	\$30,050	\$30,050	\$25,950	\$25,950	\$25,950
684 Insurance	\$24,895	\$24,895	\$24,705	\$24,705	\$24,705
688 Regulatory Commission Expense	\$50	\$50	\$50	\$50	\$50
689 General Expenses	\$2,166	\$2,166	\$2,051	\$2,051	\$2,051
Subtotal	\$346,879	\$346,879	\$325,331	\$325,331	\$325,331
Depreciation	\$49,068	\$49,068	\$51,360	\$51,360	\$51,360
Taxes other than Income	\$32,679	\$32,679	\$32,679	\$32,679	\$32,679
State Income Taxes	\$7,614	\$19,154	\$8,846	\$21,365	\$17,928
Federal Income Taxes	\$14,630	\$60,282	\$13,684	\$69,176	\$55,352
Interest expense	\$0	\$0	\$0	\$0	\$0
Total Deductions	\$450,870	\$508,062	\$431,901	\$499,912	\$482,650
Net Revenue	\$63,949	\$137,298	\$82,918	\$145,448	\$129,525
Rate Base					
Average Plant	\$1,998,067	\$1,998,067	\$1,916,682	\$1,916,682	\$1,916,682
Less:Ave. Accum. Depreciation	\$677,104	\$677,104	\$616,749	\$616,749	\$616,749
Net Plant	\$1,320,963	\$1,320,963	\$1,299,933	\$1,299,933	\$1,299,933
Less Advances					
Contributions	-\$514,262	-\$514,262	-\$514,262	-\$514,262	-\$514,262
Plus Working Cash	\$28,907	\$28,907	\$28,907	\$28,907	\$28,907
Materials & Supplies	\$9,013	\$9,013	\$9,013	\$9,013	\$9,013
Add:Accumulated Amortization of CIAC	\$154,042	\$154,042	\$154,042	\$154,042	\$154,042
Rate Base:	\$998,663	\$998,663	\$977,633	\$977,633	\$977,633
Rate of Return	6.40%	13.75%	8.48%	14.88%	13.25%

APPENDIX B

Lake Alpine Water Co., Inc

Schedule No. 1A
ANNUAL METERED SERVICE
Test Year 2009

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 Rates:

All water used, per 100 cu. ft... \$ 4.42 (I)

Service Charge:

	Per Meter	
	<u>Per Year</u>	
For 5/8 x 3/4-inch meter	\$ 684.32	(I)
For 3/4-inch meter	\$ 1,026.48	
For 1-inch meter	\$ 1,710.80	
For 1-1/2-inch meter	\$ 3,421.59	
For 2-inch meter	\$ 5,474.55	
For 3-inch meter	\$ 10,264.78	
For 4-inch meter	\$ 17,107.96	(I)

The annual service charge is applicable to all metered service it is a readiness to serve charge to which is added the charge for water used during the billing period computed at the Quantity Rate.

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 of the utility for at least 12 months, he may elect, at the beginning of the calendar year, to pay prorated service charges in advance at intervals of less than one year (monthly, bi-monthly or quarterly) in accordance with the utility's established billing periods.
2. The opening bill for metered service, except upon conversion from flat rate service, shall be the established annual service charge for the service. Where initial service is established after the first day or any year, the portion of such annual charge applicable to the current year shall be determined by multiplying the annual charge by one three-hundred-sixty-fifth (1/365) of the number of days remaining in the calendar year. The balance of the payment of the initial annual charge shall be credited against the charges for the succeeding annual period. If a service is not continued for at least one year after the date of initial service, no refund of the initial annual charges shall be due the customer.
3. All bills are subject to the reimbursement fee set forth on Schedule No. UF.

(continued)

APPENDIX B

Lake Alpine Water Company

Schedule No. 2AR
ANNUAL RESIDENTIAL FLAT RATE SERVICE
Test Year 2009

APPLICABILITY

Applicable to all flat rate residential 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

	<u>Per Service Connection</u> <u>Per Year</u>
For a single-family residential unit including premises	\$ 1178.40 (I)
For each additional single-family residential unit on the same premises and served from the same service connection	\$ 518.50 (I)

SPECIAL CONDITIONS

1. The above flat rates apply to service connections not larger than 3" inch in diameter.
2. All service not covered by the above classification shall be furnished only on a metered basis.
3. A meter may be installed at the option of the utility in which event service thereafter will be furnished under Schedule No.1A, Annual Metered Service, effective as of the first day of the following calendar month. Where the flat rate charge for a period has been paid in advance, refund of the prorated difference between such flat rate payment and the service charge for the same period shall be made on or before that day.
4. The annual flat rate 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 of the utility for at least 12 months, he may elect, at the beginning of the calendar year, to pay prorated flat rate charges in advance at intervals of less than one year (monthly, bimonthly or quarterly) in accordance with the utility's established billing periods.
5. The opening bill for flat rate service shall be the established annual flat rate charge for the service. Where initial service is established after the first day of any year, the portion of such annual charge applicable to the current year shall be determined by multiplying the annual charge by one three-hundred-sixty-fifth (1/365) of the number of days remaining in the calendar year. The balance of the payment of the initial annual charge shall be credited against the charges for the succeeding annual period. If service is not continued for at least one year after the date of initial service, no refund of the initial annual charges shall be due the customer.
6. All bills are subject to the reimbursement fee set forth on Schedule No. UF.

(continued)

APPENDIX B
Lake Alpine Water Company

Schedule No. F

FACILITIES FEES
Test Year 2009

APPLICABILITY

Applicable to all customers applying for service from the Utility in the territory served for premises not previously connected to its distribution mains, for additional service connections to existing premises, and for increases in size of service connections to existing premises.

TERRITORY

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

RATES

Initial Fee for each Service Connection:

For 5/8 x 3/4-inch meter	\$ 4,000 (I)
For 3/4-inch meter	\$ 6,000 (I)
For 1-inch meter	\$ 10,000(I)
For 1-1/2-inch meter	\$ 15,000(I)
For 2-inch meter	\$ 25,000(I)
For 3-inch meter	\$ 42,000(I)
For 4-inch meter	\$ 50,000(I)

SPECIAL CONDITIONS

1. Facility fees are payable in addition to and do not limit any charges for extensions of mains that may be applicable under Rule 15, Main Extensions.
2. Payments made under this schedule are not subject to the reimbursement fee set forth in Schedule No. UF.
3. Facilities Fees authorized herein shall be deposited with five days of receipt in a separate bank account paying interest. A direct confirmation from the bank shall be mailed to the Director of the Water Division after making such deposit to verify the amount deposited.
4. Facilities fees shall be treated as Contribution-in-Aid-of-Construction and follow the requirements as specified in the Internal Revenue Code Section 118 to qualify as such.
5. Facilities Fees shall be accounted for as Contribution-in-Aid-of-Construction in accordance with the Commission's prescribed Uniform System of Accounts. In addition, the balance of facilities fees collected, including interest shall be reported in utility's annual report to the Commission.
6. The plant constructed with facilities fees shall be removed from rate base for rate-making purposes.

APPENDIX C
Lake Alpine Water Company
Yearly Comparison of Rates

	Per Service Connection Per Year		
	<u>Present</u> <u>Metered Rates</u>	<u>Recommended</u> <u>Metered Rates</u>	<u>Percent</u> <u>Increase</u>
Service Charge:			
For 5/8 x 3/4-inch meters	\$ 358.56	\$ 684.32	90.9%
For 3/4-inch meters	\$ 537.78	\$ 1,026.48	90.9%
For 1-inch meters	\$ 774.66	\$ 1,710.80	120.8%
For 1-1/2-inch meters	\$ 1,190.80	\$ 3,421.59	187.3%
For 2-inch meters	\$ 2,010.28	\$ 5,474.55	172.3%
For 3-inch meters	\$ 3,329.12	\$ 10,264.78	208.3%
For 4-inch meters	\$ 5,633.89	\$ 17,107.96	203.7%
Flat Rate	973.13	1178.40	21.1%
Quantity Charge:			
Metered All use, per 100 cu. ft. . . .	\$ 2.450	\$ 4.424	80.6%

A yearly bill comparison for a customer with a 5/8 x 3/4-inch meter is shown below:

<u>Usage</u> <u>100 cu. ft.</u>	<u>Present</u> <u>Metered Rates</u>	<u>Recommended</u> <u>Metered Rates</u>	<u>Amount</u> <u>Increase</u>	<u>Percent</u> <u>Increase</u>
0	358.56	684.32	325.76	90.9%
5 (avg)*	537.78	1,026.48	488.70	90.9%
10	774.66	1,710.80	936.14	120.8%
15	1,190.80	3,421.59	2,230.79	187.3%
20	2,010.28	5,474.55	3,464.27	172.3%
30	3,329.12	10,264.78	6,935.66	208.3%
40	5,633.89	17,107.96	11,474.07	203.7%

APPENDIX D

Lake Alpine Water Company

ADOPTED QUANTITIES

Test Year 2009

1. Purchased Power	
Total Cost	\$ 29,105
2. Water Sales in Ccf	26401
3. Payroll	
Office Salaries	\$ 18,622
Management Salaries	\$ 53,104
4. Property Taxes	\$ 11,062

Annual Metered Service

Service Connections - Meter Size

5/8 x 3/4"	301
3/4"	11
1"	2
1-1/2"	1
2"	5
3"	0
4"	<u>1</u>
Total Metered	<u>321</u>

Flat Rate Service Connections

Residential unit	5/8"	180
Business unit		0
Churches		<u>0</u>
Total Flat Rate customers		<u>180</u>

Adopted Tax Calculation Test Year 2009

1. Operating Revenues	\$612,175
2. Expenses	\$325,331
3. Depreciation	\$ 51,360
4. Taxes other than income	\$ 32,679
5. Taxable Income for State Tax	\$202,804
6. State Tax (min 800)	\$ 17,928
7. Taxable Income for FIT	\$184,876
8. Federal Tax	\$ 55,352

**SERVICE LIST FOR
DRAFT RESOLUTION W-4809**

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