No. S226036

Service on Attorney General required by Rule 8.29(c)(1)

Exempt from Filing Fees Government Code § 6103

IN THE SUPREME COURT
OF THE STATE OF CALIFORNIA

City of San Buenaventura
Plaintiff and Respondent / Cross-Appellant

vs.

United Water Conservation District and Board of Directors of United Water Conservation District
Defendants and Appellants / Cross-Respondents

RESPONDENT AND CROSS-APPELLANT'S REPLY TO ANSWER TO PETITION FOR REVIEW

of a Published Decision of the
Second Appellate District, Division 6, Case No. B251810

Reversing a Judgment of the Superior Court of the State of California
County of Santa Barbara, Case Nos. VENCI 00401714 and 1414739
Honorable Thomas P. Anderle, Judge Presiding

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INTRODUCTION

The United Water Conservation District's Answer to Petition for Review would have this Court believe the law of public finance is simple, clear, stable and coherent, and review is unneeded here. It imagines a world in which the Court of Appeal opinion here (Opinion) applies well-settled law to unique facts. Not so.

Public finance law — especially regarding water rates — has been roiled lately by fundamental disagreements among the Courts of Appeal about Propositions 218 and 26. If the appellate courts cannot harmonize these issues, what hope can trial courts have to do so? These issues are important, have divided the Courts of Appeal, and are worthy of review.

FACTUAL ISSUES

The City will not detain the Court with a point-by-point refutation of the Answer's remarkable recitation of facts. Suffice it to note:

- The City won a $1.3 million refund from a respected trial court judge who found no cost justification to allow the District to charge municipal and industrial groundwater users three times what agriculture pays for its services. (12JA:2503.)[1]

[1] Joint Appendix cites are in the form volume:JA:page number(s).

- The District's Answer does not explain — nor has it ever explained — why its Zone A charges depend on its new "common pool" theory, which treats eight long-distinguished groundwater basins as one, while its Zone B charges admits the Freeman Diversion Dam benefits only part of the District. The mere existence of Zone B indicts its Zone A rates, and the Answer reinforces that indictment by its silence.
- The Answer's recitation of facts cites the Opinion, not the record, while admitting the Opinion applies deferential substantial evidence review. (Answer, pp. 4–5, 7.) If the Answer is unwilling to cite the record in response to a Petition that does so copiously, this Court can draw the obvious inference.

Finally, while the parties differ regarding the conclusions to be drawn from the record, they do not dispute the record. They accept it as complete, authentic, and the sole basis on which to resolve this dispute. There is nothing "disingenuous" about the City's observation of these facts. (Compare Petition, p. 29 with Answer, p. 8.)

ARGUMENT

I. THE ANSWER'S RENDERING OF PUBLIC REVENUE LAW IS NOVEL AND REMARKABLE

According to the Answer (pp. 2–3), the Opinion harmonized findings regarding Propositions 218 and 26:

> with the 3:1 fee ratio between non-agricultural and agricultural uses mandated by the Water Code, determining that this additional rate setting obligation was, and remains, within the Legislature's policy discretion to dictate.

Constitutional amendments, it seems, fall to "policy decisions of the Legislature" — including a 1965 statute mandating a preference for agriculture. (Answer, p. 6.) If so, what did millions of Californians intend when they added this to our Constitution: "Beginning July 1, 1997, all fees or charges shall comply with this section"? (Cal. Const., art. XIIID, § 6, subd. (d).)[2]

The District further claims its "costs associated with State and surface water are proper conservation costs because these actions ease the overall burden on the District's water resources." (Answer, p. 5.) Is this the standard? Mere association is cost-justification? Our Constitution demands more:

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[2] Citations to "articles" are to the California Constitution.

> The amount of a fee or charge imposed upon any parcel or person as an incident of property ownership **shall not exceed the proportional cost of the service attributable to the parcel.**

(Art. XIIID, § 6, subd. (b)(3) [Prop. 218], emphasis added.)

> The local government bears the burden of proving by a preponderance of the evidence that a levy, charge, or other exaction is not a tax, that the amount is no more than necessary to cover the reasonable costs of the governmental activity, and **that the manner in which those costs are allocated to a payor bear a fair or reasonable relationship to the payor's burdens on, or benefits received from, the governmental activity.**

(Art. XIIIC, § 1, subd. (e) [Prop. 26], emphasis added.)

The law is not as clear and coherent as the District contends.

II. REVIEW IS WARRANTED TO RESOLVE CONFLICTING CASES

Despite the District's procrustean efforts to contort conflicting authorities into a desired form, important questions remain that warrant review.

A. The Opinion Contradicts *AmRhein*

Pajaro Valley Water Management Agency v. AmRhein (2007) 150 Cal.App.4th 1364, 1393 (*AmRhein*)[3] held groundwater fees subject to Proposition 218. The Opinion holds them immune from it. (P. 18.)

The Answer conjures false distinctions to obscure this dissonance: It claims the rural and urban patchwork of coastal Ventura County is profoundly different from the rural and urban patchwork of coastal Santa Cruz, Monterey, and San Benito Counties. (Pp. 3, 12–13.) Watsonville's lettuce fields are not Ventura's strawberry fields.

This claim does not persuade anyone who has driven the length of Highway 101. The agency in *AmRhein* serves groundwater to large agribusinesses and rural residents alike. (*AmRhein, supra,* 150 Cal.App.4th at pp. 1370–1372.) So, too, the District.[4] (AR:62-36 to

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[3] The City cites this as "*AmRhein*" to distinguish it from *Griffith v. Pajaro Valley Water Management Agency* (2013) 220 Cal.App.4th 586.

[4] The Answer criticizes the City's observation there is "no evidence" in the record to support the Opinion's conclusion rural residential water use in the District is "insubstantial." (Answer, p. 13 & fn. 6.) However, the Answer cites only the Opinion, apparently finding nothing in the record to rebut the City's claim. (*Ibid.*) The City takes this omission as a concession.

-38.)[5] The difference between these two cases is not who is served, but who sued. The *AmRhein* plaintiffs were rural residents. Here, the City sued for its customers. This is not the kind of distinction on which fair and impartial application of law turns. Propositions 218 and 26 have the same meaning on the Central Coast as on the South Coast.

Moreover, even accepting that distinction, how ought lower courts to apply it? Are the many cities litigating with the Water Replenishment District of Southern California more like Ventura or Santa Cruz and Monterey for purposes of Proposition 218 and 26?[6] The Opinion provides no answer, leaving lower courts to choose the authority they find more persuasive.

The Answer dismisses *AmRhein*'s "rough analogy" of customers of urban utilities to those of groundwater providers. (Answer, p. 14.) Rough analogy or not, however, that was *AmRhein*'s reasoning, and the Opinion rejects it. These conflicting cases warrant review.

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[5] "AR" refers to the record for the first of two cases here, Case No. VENCI 00401714 and is cited in this form: AR:[tab]-[page].

[6] The Answer claims (p. 22) without support that the WRD litigation has settled. However, that litigation involves many groundwater pumpers and remains pending as to some. (Accompanying MJN, Exh. J at pp. VEN4, VEN28, & Exh. K.)

Indeed, the Answer admits the Opinion "disagreed" with *AmRhein*. (pp. 15, 21–23.) While the Answer claims the City "does not contest the Opinion's analysis" on this issue, merits analysis is not the City's present task. (*Ibid.*) It is enough to observe the Opinion and *AmRhein* are not distinguishable, but plainly conflict. Resolving the underlying conflict awaits merits briefing.

B. The Opinion Conflicts with *Griffith*

The Answer essentially ignores *Griffith v. Pajaro Valley Water Management Agency* (2013) 220 Cal.App.4th 586 (*Griffith*), claiming it "added nothing new of relevance" to *AmRhein*. (Answer, p. 12, fn. 5.) However, the Petition for Review cites *Griffith* with such frequency that its table of authorities' reference is "passim."

As with *AmRhein*, the Opinion conflicts with *Griffith*'s conclusion that groundwater charges are subject to Proposition 218 because there is no constitutionally significant difference between rural residential water users and the urban customers protected by *Bighorn-Desert View Water Agency v. Verjil* (2006) 39 Cal.4th 205 (*Bighorn*). (*Griffith, supra*, 220 Cal.App.4th at p. 595.)

C. Does Proposition 218 Exempt Regulatory Fees?

Review is also appropriate to clarify *Bighorn*'s relationship to *Apartment Association of Los Angeles County, Inc. v. City of Los Angeles* (2001) 24 Cal.4th 830 (*Apartment Association*). The Answer claims *Apartment Association* resolves this case, and the Opinion indeed

reads *Apartment Association* to restrict *Bighorn* to its facts — water fees for urban retail delivery through a pipe. (Answer, p. 10; Opinion, pp. 19–20.) However, as the Opinion notes, *Bighorn* neither discusses *Apartment Association* nor explains the relationship of the two cases. (Opinion, p. 20.) The Sixth District struggled with unresolved tension between these authorities. (*AmRhein, supra,* 150 Cal.App.4th p. 1389 [*Bighorn* "raises questions about the reach, if not the vitality, of *Apartment Association*"].)

Apartment Association cannot resolve this case merely because UWCD's fees apply to pumping groundwater rather than passive land ownership. (Answer, pp. 11–12 & fn. 4.) *Bighorn* involved active water use, too. Moreover, Proposition 218 applies not only to fees on property and property owners, but to fees for "service having a direct relationship to property ownership." (Art. XIIID, § 2, subd. (g).) It defines "property ownership" to include "tenancies of real property where tenants are directly liable to pay the assessment, fee, or charge in question." (*Id.*, subd. (h).)

Indeed, *Bighorn* is not limited to owner-occupants. It found retail water service — in the urban setting at least — to be property related for all customers, not just property owners. (*Bighorn, supra,* 39 Cal.4th at p.216.) Proposition 218 thus looks to the character of a service, not whether its use is voluntary.

The Answer relies on a purported regulatory purpose for the District's charges when it invokes *Apartment Association* and

attempts to distinguish *AmRhein* by noting the absence of a regulatory purpose there. (Pp. 11–12, 15.) But what regulatory purpose can there be to force municipal and industrial water users to subsidize agriculture's water use — especially where, as here, this subsidy induces agribusinesses to replace relatively water efficient orchards with thirsty berries, worsening the overdraft and seawater intrusion the District was created to prevent? (AR:22-17 & -139; AR:62-34.) Is a naked preference for agriculture, unrelated to effect on overdraft, a regulatory objective?

These questions warrant review.

D. The Opinion Conflicts with *Jacks*

The Answer dismisses *Jacks v. City of Santa Barbara* (2015) 234 Cal.App.4th 925 (*Jacks*) as "a Proposition 218 case." (Answer, p. 15.) This conclusion is wrong for two reasons. First, why is *Jacks* a Proposition 218 case rather than a Proposition 26 case, as the trial court there found it to be? (*Jacks, supra,* 234 Cal.App.4th at p. 930.) The Answer does not say.

Second, the skilled advocate who wrote the Answer surely understands the distinction between the legal and economic incidences of a revenue measure. Yet, the Answer simply denies that *Jacks* turns on the economic incidence of Santa Barbara's electric franchise fee without arguing the point persuasively. (P. 16.) Similarly, the Answer feigns ignorance of the relevance of the distinction between legal and economic incidence to *Wheatherford v.*

City of San Rafael (review granted Sept. 10, 2014, Case No. S219567.) The question "whether only taxes assessed **directly upon a taxpayer** suffice to trigger standing under Code of Civil Procedure section 526a" could as easily use the phrase "only taxes **legally incident upon a plaintiff**." (Answer, p. 17, fn. 7, emphasis added.) The Answer thus hides in plain sight the relevance of this issue to *Jacks*, *Wheatherford*, and this case.

III. THE OPINION MUDDLES THE LAW

A. The Opinion Misapplies *Sinclair Paint*

Sinclair Paint Co. v. State Board of Equalization (1997) 15 Cal.4th 866 (*Sinclair Paint*) applies two prongs to distinguish regulatory fees from taxes, but the Opinion applied only one.

The Answer claims the City "cites in vain to *Sinclair Paint* for a purported requirement that the proportionality of a regulatory fee be 'fair in toto and as to each class of ratepayers.'" (P. 19.) If so, what did *Sinclair* mean by:

> [*San Diego Gas & Electric Co. v. San Diego County Air Pollution Control Dist.* (1988) 203 Cal.App.3d 1132 (*SDG&E*)] observed that "to show a fee is a regulatory fee and not a special tax, the government should prove (1) the estimated costs of the service or regulatory activity, and (2) the basis for determining the manner in which the costs are apportioned, so that charges allocated to a payor bear a fair or reasonable

> relationship to the payor's burdens on or benefits from the regulatory activity." (*Id.* at p.1146, fn. omitted; see *Beaumont Investors v. Beaumont-Cherry Valley Water Dist., supra,* [(1985)] 165 Cal.App.3d [227] at pp. 234–235.)

(*Sinclair Paint, supra,* 15 Cal.4th at pp. 878–879.)

The Opinion overlooks *Sinclair Paint*'s second prong, analyzing only the District's total costs. (Pp. 26–27.) The Answer admits as much. (Pp. 5 [Opinion found "charges in the aggregate were reasonably proportional to the District's costs"], 19 [criticism of "so-called 'second prong' test"].)[7] In doing so, the Opinion cites only part of Proposition 26's final unnumbered paragraph, requiring regulatory fees to collect "no more than necessary to cover the reasonable costs of the governmental activity." (Art. XIIIC, § 1, subd. (e).) It ignores its further requirement that:

> the manner in which those costs are allocated to a payor [must] bear a fair or reasonable relationship to the payor's burdens on, or benefits received from, the governmental activity.

(*Ibid.*)

---

[7] The Answer seeks to have its cake and eat it too by arguing both (i) *Sinclair Paint* was not litigated below, but (ii) the Opinion correctly applied *Sinclair Paint*. (Pp. 1, 16–19.) The Petition for Rehearing argued the Opinion's inconsistency with *Sinclair Paint*. (pp. 2, 7.)

Even if one accepts (as the City does not) that the District's charges only cover groundwater service despite the District's spending on recreation and other unrelated activities,[8] the Opinion still misconstrues Proposition 26. It requires the District to prove "the manner in which those costs are allocated to a payor bear a fair or reasonable relationship to the payor's burdens on, or benefits received from, the governmental activity." (Art. XIIIC, § 1, subd. (e).) Proposition 218 imposes a comparable duty. (Art. XIIID, § 6, subd. (b)(3) [fee "shall not exceed the proportional cost of the service attributable to the parcel"].) The trial court concluded there is no record evidence here that urban water users are three times more costly to serve than agriculture. (12JA:2503.) How, then, can the Opinion conclude the District's 3:1 ratio of rates complies with either Proposition 218 or 26?

B. Proposition 26 Codified and Narrowed *Sinclair Paint*

Citing *Sinclair Paint* and *SDG&E*, the Court of Appeal has noted Proposition 26 codified *Sinclair Paint*'s second prong. (*Griffith v. City of Santa Cruz* (2012) 207 Cal.App.4th 982, 996.) However, it narrowed *Sinclair Paint*, too. (1 CT 276 [Legislative Analyst states Proposition 26 responds to *Sinclair Paint*]; *Schmeer v.*

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[8] The Answer asserts (p. 14) without record citation that "the District exclusively uses its pumping fees to support its regulatory water conservation mandate." The City reads this as a concession there is no record support for this claim.

County of Los Angeles (2013) 213 Cal.App.4th 1310, 1326 [Proposition 26 was "an effort to curb the perceived problem of a proliferation of regulatory fees"].)

California Farm Bureau Federation v. State Water Resources Control Bd. (2011) 51 Cal.4th 421, 428, fn. 2, 442 (*Farm Bureau*) applied *Sinclair Paint*'s test under Proposition 13 because Proposition 26 did not apply retroactively to the charge in issue. (See art. XIIIA, § 3, subd. (c) [limited retroactivity of Prop. 26 as to State fees].) The Petition argues the Opinion undermines both *Sinclair Paint* and *Farm Bureau*.

The Answer replies (p. 17): "*Sinclair Paint* and *Farm Bureau* are alive and well." If so, what difference did Proposition 26 make? If Proposition 26 merely "borrowed, rather than negated," the "controlling wisdom" that led to *Sinclair Paint* and *Farm Bureau* (*ibid.*), why did its proponents seek its adoption? Obviously, Proposition 26 made **some** contribution to the law, and the Answer's eagerness to persuade this Court otherwise demonstrates the issue warrants review.

C. The Answer Misreads *Farm Bureau*

Farm Bureau was not a Proposition 26 case, but a Proposition 13 case. (Compare Answer, p. 18 with *Farm Bureau*, *supra*, 51 Cal.4th at p. 428, fn. 2.) Further, remand there **was** to determine the proper allocation of charges among customers — despite the Answer's contrary claim. (Compare Answer, p. 19 with

Farm Bureau, p.446 ["we cannot determine how much of the total water in question is used to support the water delivered **and can thus be allocated to the federal contractors' beneficial interest.** Accordingly, we remand for the trial court to determine the contractors' beneficial interest and the value of that interest"], emphasis added.)

Indeed, the Answer reveals in the very language it quotes from *Farm Bureau* that distribution of costs among customers was at issue: "a government agency should be accorded some flexibility in calculating the amount **and distribution** of a regulatory fee." (Answer, p. 19 [quoting *Farm Bureau*, p. 442], emphasis added.) To whom are costs "distributed" but to customers?

In striving to present the law as settled, clear, and stable, the Answer reveals confounding complexity.

IV. THE ANSWER'S DISMISSAL OF MANY CASES PENDING IN LOWER COURTS ASSAILS STARE DECISIS AND THIS COURT'S ROLE

If "Proposition 218 cases necessarily turn on their unique facts," there was no reason to publish the Opinion, and this Court has no role in construing Proposition 218. (Answer, p. 20.) If, however, the Court of Appeal properly published the Opinion to guide lower courts, review is appropriate. (See Cal. Rules of Court, rule 8.1105(c) [standards to certify for publication].)

This Court exists to ensure a uniform body of law that allows the society it serves to avoid disputes and to resolve efficiently and consistently those that do arise. (See, e.g., *id.*, rule 8.500(b) [grounds for review].) The pending cases cited in the Petition involve public agencies that serve millions of Californians and have limited resources to spend on litigation — justifying this Court's resolution of important points disputed there.

If *City of Palmdale v. Palmdale Water Dist.* (2011) 198 Cal.App.4th 926 (*Palmdale*) is the only authority required to resolve the retail water rate cases listed in the Petition, what need was there to publish *Capistrano Taxpayers Association, Inc. v. City of San Juan Capistrano* (2015) 235 Cal.App.4th 1493 (*Capistrano*)? And, in turn, why need *Capistrano* criticize *Griffith*? (*Capistrano, supra,* 235 Cal.App.4th at pp. 1511–1515.) What need for **any** guidance on the meaning of Article XIIID, section 6, subdivision (b)(3)'s proportionality requirement? Obviously, *Palmdale*'s terse decision was not the last needed word on retail water rates.

Further, if standing is available to any who claims to bear the economic burden of a revenue measure, as alleged in cases pending in San Diego Superior Court and in the Riverside division of the Fourth District, then almost anyone can challenge any government revenue measure. Whether courts categorize revenue measures based on their legal or economic incidence **is** the tension between *Jacks* and the Opinion. Yet the Answer dismisses this tension,

claiming, "it is not possible to equate the four San Diego cases with this case." (P. 22.) Bare assertion is not persuasion. If legal incidence controls, as the Opinion suggests, the San Diego and San Bernardino cases identified in the Petition should fail. If economic incidence controls, as *Jacks* suggests, they stand. The controlling standard matters both here and there. This Court can and should clarify that standard.

Finally, the Answer makes no effort to argue this case is an imperfect vehicle — or that other, better vehicles exist — to resolve these issues. It simply wishes away very real conflicts in the law and invites this Court to do the same.

V. THE STANDARD OF REVIEW WARRANTS REVIEW

The Answer asserts, but does not persuade, that substantial evidence review is appropriate in disputes under Articles XIIIC and XIIID. (P.7.) It cites *Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority* (2008) 44 Cal.4th 431 (*Silicon Valley*) but once, reducing it to a mere restatement that legal decisions are reviewed de novo. This is hardly the limit of *Silicon Valley*'s holdings that:

- "Proposition 218's underlying purpose was to limit government's power to exact revenue and to curtail the deference that had been traditionally accorded

legislative enactments on fees, assessments, and charges,"

- "a more rigorous standard of review is warranted," and
- "courts should exercise their independent judgment in reviewing local agency decisions" under Proposition 218.

(*Id.*, p. 448.)

The Answer (p. 8) also reads *Morgan v. Imperial Irrigation District* (2014) 223 Cal.App.4th 892 (*Morgan*) to simply apply de novo review to legal disputes and substantial evidence review to factual disputes. *Morgan* is not so tidy, however. It applies two standards of review to the same issues without explanation. (*Morgan, supra,* pp. 912 [applying "well settled" independent review of Prop. 218 claim], 916 [applying substantial evidence review to cost-justification of water rates required by Prop. 218].)

Even accepting the Answer's diminishment of *Silicon Valley* and post hoc rationalization of *Morgan,* the Opinion fails to independently review the core question here — Is Water Code section 75594 constitutional, even though it mandates a 3:1 ratio of fees for municipal and industrial groundwater users to those for agriculture? Instead, the Opinion (p. 26) upholds the 3:1 ratio by applying substantial evidence review to a trial court finding,

although the trial court also found no evidence this ratio reflects different costs of service. (12JA:2503.)

Further, the constitutional facts doctrine is not peculiar to administrative mandamus. (Answer, p. 9.) Rather, as this Court has recognized, the facts on which constitutional rights turn cannot be insulated from independent appellate review. (See *McCoy v. Hearst Corp.* (1986) 42 Cal.3d 835, 842 [independent review "reflects a deeply held conviction that judges — and particularly Members of this Court — must exercise such review in order to preserve the precious liberties established and ordained by the Constitution," quoting *Bose Corp. v. Consumers Union of U.S., Inc.* (1984) 466 U.S. 485, 510–511].) Otherwise, the factual findings of legislators and trial courts would receive deference from appellate courts, which would have diminished power to protect constitutional rights.

Given *Silicon Valley*, the City might accept this characterization of its concern:

> The City's claim [is] that the Court of Appeal applied the wrong standard of review and should have applied a de novo standard not only with respect to the legal issues decided by the trial court, but also regarding the trial court's factual determinations.

(Answer, p. 10.) However, for the present a more modest position suffices: The standard of review for factual issues under

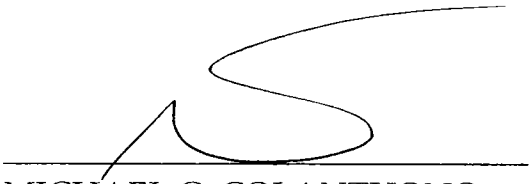
Articles XIIIC and XIIID is worthy of review here to clarify *Morgan* and to reconcile *Silicon Valley* and the Opinion.

CONCLUSION

The Answer cannot hide multiple fissures in cases applying Propositions 218 and 26. The Opinion creates — and reveals — conflicts within the Courts of Appeal and with this Court's Proposition 218 precedent. These conflicts affect questions pending in at least nine lower courts, in cases affecting millions of Californians. The Answer observes no defect in this case as a vehicle to review these issues. Accordingly, the City respectfully submits review is warranted.

DATED: May 28, 2015

COLANTUONO, HIGHSMITH & WHATLEY, PC



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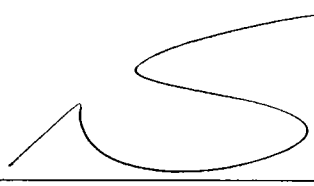
CERTIFICATION OF COMPLIANCE WITH CAL. RULES OF COURT, RULE 8.504(D)

Pursuant to Rule 8.504, subdivision (d) of the California Rules of Court, I hereby certify that the foregoing Petition for Review contains 3,797 words (including footnotes, but excluding the tables and this Certification) and is within the 4,200 word limit set by the rule. In preparing this Certification, I relied upon the word count generated by Microsoft Word 2010.

DATED: May 28, 2015

COLANTUONO, HIGHSMITH & WHATLEY, PC



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PROOF OF SERVICE

City of San Buenaventura v. United Water Conservation District, et al.
Supreme Court Case No. S226036
Court of Appeal, Second Appellate District, Division 6,
Case No. B251810

I, Georgia K. Gray, declare:

I am employed in the County of Nevada, State of California. I am over the age of 18 and not a party to the within action. My business address is 11364 Pleasant Valley Road, Penn Valley, California 94946. On May 28, 2015, I served the document described as **RESPONDENT AND CROSS-APPELLANT'S REPLY TO ANSWER TO PETITION FOR REVIEW** on the interested parties in this action as by placing a true copy thereof enclosed in a sealed envelope addressed as follows:

SEE ATTACHED LIST

X **BY MAIL:** The envelope was mailed with postage thereon fully prepaid. I am readily familiar with the firm's practice of collection and processing correspondence for mailing. Under that practice it would be deposited with the U.S. Postal Service on that same day with postage thereon fully prepaid at Penn Valley, California, in the ordinary course of business. I am aware that on motion of the party served, service is presumed invalid if the postal cancellation date or postage meter date is more than one day after service of deposit for mailing in affidavit.

I declare under penalty of perjury under the laws of the State of California that the above is true and correct.

Executed on May 28, 2015, at Penn Valley, California.

Georgia K. Gray

151665.4

SERVICE LIST

City of San Buenaventura v. United Water Conservation District, et al.
Supreme Court Case No. S226036
Court of Appeal, Second Appellate District, Division 6,
Case No. B251810

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