

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298



January 10, 2025

Tiffany Thong
Manager, Rates and Regulatory Affairs
Liberty Utilities (Apple Valley Ranchos Water) Corp.
21760 Ottawa Road
Apple Valley, CA 92308-6533

Dear Ms. Thong,

The Water Division of the California Public Utilities Commission has approved Liberty Utilities' (Apple Valley Ranchos Water) Advice Letter No. 283, filed on December 19, 2024, regarding Authorization to revise its Schedule No. UF.

Enclosed are copies of the following revised tariff sheets, effective January 1, 2025, for the utility's files:

P.U.C.	
Sheet No.	Title of Sheet
1255-W	Schedule No. UF Surcharge To Fund Public Utilities Commission Sheet 1
1256-W	Table Of Contents Sheet 1

Please contact Carmen Rocha at MDC@cpuc.ca.gov, if you have any questions.

Thank you.

Enclosures



Liberty Utilities (Apple Valley Ranchos Water) Corp.
21760 Ottawa Road
Apple Valley, CA 92308-6533
Tel: 760-247-6484
Fax: 760-247-1654

Advice Letter No. 283-W

December 19, 2024

TO THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Liberty Utilities (Apple Valley Ranchos Water) Corp. (U 346 W) (“Liberty Apple Valley”) respectfully submits the attached revised tariff sheets applicable to water service in its service territory.

Summary

This advice letter is submitted to revise Schedule No UF – Surcharge to Fund Public Utilities Commission Reimbursement Account Fee (“PUCURA”) user fees, to reflect the updated fee for Water Corporations for fiscal year 2024-2025.

On December 19, 2024, the California Public Utilities Commission (Commission) approved Resolution M-4874, in which it set forth the levels of PUCURA for fiscal year 2024-2025. Effective January 1, 2025, the current user fee will decrease from 0.70% to 0.68%.

Background

The California Public Utilities Commission (CPUC or Commission) uses Public Utilities Code as the basis for its methodology to annually assess user fees for energy, water and telecommunication utilities.

Public Utilities Code Section 431:

- (a) The commission shall annually determine a fee to be paid by every electrical, gas, telephone, telegraph, water, sewer system, and heat corporation and every other public utility providing service directly to customers or subscribers and subject to the jurisdiction of the commission other than a railroad, except as otherwise provided in Article 2 (commencing with Section 421).
- (b) The annual fee shall be established to produce a total amount equal to that amount established in the authorized commission budget for the same year, including adjustments for increases in employee compensation, other increases appropriated by the Legislature, and an appropriate reserve to regulate public utilities less the amount to be paid from special accounts or funds pursuant to Section 402, reimbursements, federal funds, and any other revenues, and the amount of unencumbered funds from the preceding year.
- (c) This article shall not apply to any electrical cooperative as defined in Chapter 5 (commencing with Section 2776) of Part 2.
- (d) On and after January 1, 1985, this article shall apply to radiotelephone utilities as defined in Section 4902 as those provisions read on December 31, 1984.
- (e) This section shall become operative on January 1, 2020.

A copy of the draft resolution is attached to this advice letter for reference.

Tier Designation

This advice letter is submitted with a Tier 1 designation.

Effective Date

Pursuant to Resolution M-4874, Liberty Apple Valley requests the revised tariffs become effective on January 1, 2025.

Notice and Service

In accordance with General Order 96-B, General Rule 4.3 and 7.2 and Water Industry Rule 4.1, a copy of this advice letter was mailed or electronically transmitted on December 19, 2024 to competing and adjacent utilities and other utilities or interested parties having requested such notification.

Response or Protest

Anyone may respond to or protest this advice letter. A response supports the filing and may contain information that proves useful to the Commission in evaluating the advice letter. A protest objects to the advice letter in whole or in part and must set forth the specific grounds on which it is based. These grounds are:

- (1) The utility did not properly serve or give notice of the advice letter;
- (2) The relief requested in the advice letter would violate statute or Commission order or is not authorized by statute or Commission order upon which the utility relies;
- (3) The analysis, calculations, or data in the advice letter contain material error or omissions;
- (4) The relief requested in the advice letter is pending before the Commission in a formal proceeding;
- (5) The relief requested in the advice letter requires consideration in a formal hearing or is otherwise inappropriate for the advice letter process; or
- (6) The relief requested in the advice letter is unjust, unreasonable, or discriminatory, provided that such a protest may not be made where it would require re-litigating a prior order of the Commission.

A protest shall provide citations or proofs where available to allow staff to properly consider the protest. A response or protest must be made in writing or by electronic mail and must be received by the Division of Water within 20 days of the date this advice letter is filed. The address for mailing or delivering a protest is:

Tariff Unit, Water Division, 3rd floor
California Public Utilities Commission
505 Van Ness Avenue, San Francisco, CA 94102
Water.division@cpuc.ca.gov

On the same date the response or protest is submitted to the Water Division, the respondent or protestant shall send a copy by mail (or e-mail) to Liberty Apple Valley, addressed to:

Tiffany Thong
Manager, Rates and Regulatory Affairs
Liberty Utilities
9750 Washburn Road
P. O. Box 7002
Downey, CA 90241
Fax: (562) 861-5902
E-Mail: AdviceLetterService@libertyutilities.com

Cities and counties that need Board of Supervisors or Board of Commissioners approval to protest should inform the Water Division within the 20-day protest period so that a late filed protest can be entertained. The informing document should include an estimate of the date the proposed protest might be voted on.

If you have not received a reply to your protest within 10 business days, contact Tiffany Thong at Tiffany.Thong@libertyutilities.com.

Sincerely,

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.

/s/ Tiffany Thong

Tiffany Thong
Manager, Rates and Regulatory Affairs

Attachment

TT/as

cc: Hani Moussa, Public Advocates Office, (Hani.Moussa@cpuc.ca.gov)
Public Advocates Office, (PublicAdvocatesWater@cpuc.ca.gov)

**Attachment
Resolution M-4874**

PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

ADMINISTRATIVE SERVICES DIVISION

RESOLUTION M-4874
December 19, 2024

R E S O L U T I O N

Resolution M-4874. Adopts Public Utilities Commission Utilities Reimbursement Account User Fees, effective January 1, 2025.

SUMMARY

This Resolution adopts the Public Utilities Commission Utilities Reimbursement Account (PUCURA), Fund 0462, user fees as follows:

User Fees for Public Utilities Commission Utilities Reimbursement Account		
Electric Corporations	0.0008	\$/kwh
Gas Corporations	0.0025	\$/therm
Heat Corporations	0.00	\$/thousands lbs. steam
Water System Corporations	0.0068 (0.68 percent)	x Revenue
Sewer System Corporations	0.02 (2 percent)	x Revenue
Telecommunication Corporations	0.011 (1.1 percent)	x Revenue

BACKGROUND

The California Public Utilities Commission (CPUC or Commission) uses the Public Utilities Code as the basis for its methodology to annually assess user fees for energy, water, sewer, and telecommunication utilities.

Public Utilities Code Section 431:

- (a) The commission shall annually determine a fee to be paid by every electrical, gas, telephone, telegraph, water, sewer system, and heat corporation and every other public utility providing service directly to customers or subscribers and subject to the jurisdiction of the commission other than a railroad, except as otherwise provided in Article 2 (commencing with Section 421)
- (b) The annual fee shall be established to produce a total amount equal to that amount established in the authorized commission budget for the same year, including adjustments for increases in employee compensation, other increases appropriated by the Legislature, and an appropriate reserve to regulate public

utilities less the amount to be paid from special accounts or funds pursuant to Section 402, reimbursements, federal funds, and any other revenues, and the amount of unencumbered funds from the preceding year.

(c) This article shall not apply to any electrical cooperative as defined in Chapter 5 (commencing with Section 2776) of Part 2.

(d) On and after January 1, 1985, this article shall apply to radiotelephone utilities as defined in Section 4902 as those provisions read on December 31, 1984.

(e) This section shall become operative on January 1, 2020.

Public Utilities Code Section 432:

The commission shall establish the fee pursuant to Section 431 with the approval of the Department of Finance and in accordance with all of the following:

(a) In its annual budget request, the commission shall specify both of the following:

(1) The amount of its budget to be financed by the fee.

(2) The dollar allocation of the amount of its budget shall be financed by the fee by each class of public utility subject to the fee. The fee allocation among classes of public utilities shall reflect expenditures by the commission on regulatory and other authorized activities affecting each respective class, and shall bear the same ratio that the commission's workload for each class of public utility subject to the fee bears to the commission's total workload for all public utilities subject to the fee.

(b) The commission may establish different and distinct methods of assessing fees for each class of public utility, if the revenues collected are consistent with paragraph (2) of subdivision (a), except that the commission shall establish a uniform charge per kilowatt hour for sales in kilowatt hours for the class of electrical corporations and a uniform charge per therm for sales in therms for the class of gas corporations.

(c) Within each class of public utility subject to the fee, the commission shall allocate among the members of the class the amount of its budget to be financed by the fee using the following methods:

(1) For electrical corporations, the ratio that each corporation's sales in kilowatt hours bears to the total sales in kilowatt hours for the class.

(2) For gas corporations, the ratio that each corporation's sales in therms bears to the total sales in therms for the class.

(3) For telephone and telegraph corporations, the ratio that each corporation's gross intrastate revenues bears to the total gross intrastate revenues for the class. If the commission determines that there is a need for consultants or advisory services to assist in determining the reasonableness of capital expenditures for a telephone corporation, the commission may

adjust the fees within the class so that the expenses for the consultants and advisory services are fully allocated to that telephone corporation.

(4) For water and sewer system corporations, the ratio that each corporation’s gross intrastate revenues bears to the total gross intrastate revenues for the class.

(5) For all other public utilities, an appropriate measurement methodology determined by the commission.

(d) Every public utility belonging to more than one class shall be subject to the fee for each class of which it is a member.

(e) For every public utility with annual gross intrastate revenues of seven hundred fifty thousand dollars (\$750,000) or less, the commission shall annually establish uniform fees to be paid by each such public utility, if the revenues collected thereby are consistent with paragraph (2) of subdivision (a) and subdivision (c).

DISCUSSION

Revenue and Expenditure Analysis

The Governor’s Budget structures PUCURA’s authorized expenditures by Program and Subprogram, as shown below in Table 1. Subtasks, the most granular level of detail by utility class (electricity, gas, sewer, steam), are not displayed in the Governor’s Budget but tracked internally by the CPUC.

Table 1: Governor’s Budget structure, PUCURA

Program	Subprogram	Subtask (Utility Class)
Regulation of Utilities (6680)	Energy (6680055)	Electric Corporations Gas Corporations Steam Corporations
	Water/Sewer (6680064)	Water Corporations Sewer Corporations
	Communications (6680073)	Telephone and Telegraph Corporations Video Franchise

In addition to the CPUC’s budgeted expenditures from PUCURA, the fund supports expenditures of the Public Advocate’s Office (PUBADV) within the CPUC, the Office of Energy Infrastructure Safety (Org 3355), the Energy Resources Conservation and Development Commission (Org 3360), the Air Resources Board (Org 3900), the Office of Environmental Health and Hazard Assessment (Org 3980), and statewide fund assessments.

Table 2 shows PUCURA's 2024-25 total budgetary expenditures distributed by Utility Class per Table 1.

Table 2. PUCURA Expenditures

Utility Class	CPUC Budgetary Expenditures ¹	PUBADV Budgetary Expenditures ²	Other Departments Budgetary Expenditures ³	Total Budgetary Expenditures 2024-25
Electric	\$153,145,000	\$34,020,000	\$33,561,000	\$220,726,000
Gas	32,433,000	7,205,000	6,640,000	46,278,000
Steam	2,000	-	1,000	3,000
Water	19,778,000	4,003,000	-	23,781,000
Sewer	161,000	33,000	-	194,000
Telco.	53,995,000	8,547,000	-	62,542,000
Total	\$259,514,000	\$53,808,000	\$40,202,000	\$353,524,000

Table 3 shows comparison between 2024-25 estimated user fee revenue at current rates and 2024-25 total budgetary expenditures, distributed by Utility Class per Table 1. Assuming no changes are made, the estimated user fee revenue at current rates and current fund reserve are sufficient to sustain the overall budgetary expenditures.

¹ From the 2024-25 Enacted Governor's Budget; estimated expenditures include fund assessments allocated by utility class.

² From the 2024-25 Enacted Governor's Budget; PUBADV (Fund 3089) estimated expenditures include fund assessments allocated by utility class.

³ From the 2024-25 Enacted Governor's Budget; estimated expenditures for other departments.

Table 3. PUCURA User Fees and Expenditures Projected for 2024-25 (With No Fee Change)

Utility Class	Total Estimated Resources 2024-25 (a) ⁴	Total Budgetary Expenditures 2024-25 (b)	Estimated Resources Less Budgetary Expenditures (a-b)
Electric	\$392,113,000	\$220,726,000	\$171,387,000
Gas	53,422,000	46,278,000	7,144,000
Heat (Steam)	19,000	3,000	16,000
Water	39,360,000	23,781,000	15,579,000
Sewer	44,000	194,000	(150,000)
Telephone	92,805,000	62,542,000	30,263,000
Total	\$577,763,000	353,524,000	\$224,239,000

Table 4 shows the actuals fiscal year 2023-24 and the projected fund reserves for fiscal year 2024-25 at the proposed rates and current estimated expenditures.

Table 4. PUCURA Fund reserve summary, with fee change

Line	Item	2023-24	2024-25
A	Beginning Fund Reserve Balance	\$305,351,000	\$314,321,000
B	Estimated User Fee Revenues	286,843,000	254,767,000
C	Other Revenues	16,626,000	1,960,000
D	Budgetary Expenditures	(294,499,000)	(353,524,000)
E	Net Fund Increase/(Decrease) (B + C + D)	8,970,000	(96,797,000)
F	Estimated Ending Fund Reserve (A + E)	\$314,321,000	\$217,524,000

Fund Reserve Analysis

⁴ Amounts in Column (a) represent the estimated user fee revenues using user fee rates from the PUCURA Resolution M-4870, estimated other revenues, and estimated beginning fund reserve.

The CPUC's fund reserve requirement for PUCURA requires a minimum fund reserve of 25 percent of expenditures. At the proposed rates, the projected revenue plus the current available reserve is sufficient to support total estimated expenditures and maintain adequate total fund reserve. However, when distributed by utility class, some utilities classes do not meet the 25 percent fund reserve requirement.

Fee Change Analysis

Based on the analysis of the user fee revenues to total budgetary expenditures, fund reserve requirements by utility class, and accounting for the beginning fund reserve balance, the CPUC proposes the below necessary rate adjustments.

Table 5. User Fee Rates Comparison, Current vs Proposed

Utility Class	Current User Fee Rates	Proposed User Fee Rates	Base	Difference	Percent Change
Electric	0.001	0.0008	\$/ kwh	-0.0002	-20 percent
Gas	0.001	0.0025	\$/therm	0.0015	150 percent
Steam	0	0	\$/thousands lbs. steam	0	0 percent
Water	0.007	0.0068	x Revenue	-0.0002	-3 percent
Sewer	0.012	0.02	x Revenue	0.008	67 percent
Telco	0.012	0.011	x Revenue	-0.001	-8 percent

COMMENTS

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

This draft resolution was mailed to parties (Attachment A – 0462 Contact List) for comments on 10/14/2024 and will be placed on the Commission's agenda no earlier than 30 days from today. Comments are due on 11/14/2024.

FINDINGS AND CONCLUSIONS

1. Public Utilities Code Section 431(a) requires the commission to annually determine a fee to be paid by each utility class subject to the Commission's jurisdiction.
2. The fee assessments are calculated giving consideration to the total estimated expenditures and available fund reserves by utility class.
3. Based on the 2024-25 fiscal year analysis of projected PUCURA revenues to program expenditures and the PUCURA fund reserve attributable to electric, heat/steam, water utility, and telephone/telegraph utility classes, the Commission shall reduce the fees for these utility classes as outlined in Table 5 to support the Commission's regulatory activities for these classes and maintain an adequate fund reserve by utility class.
4. The current rate for the gas utility class is sufficient to sustain the estimated expenditures but not enough to maintain an adequate fund reserve balance. Therefore, the Commission shall increase the rate for the gas utility by \$0.0015/therm which will be sufficient to support the Commission's regulatory activities for this class and maintain an adequate fund reserve by utility class.
5. The current rate for the sewer utility class is not sufficient to sustain the estimated expenditures or enough to maintain an adequate fund reserve balance. Therefore, the Commission shall increase the rate for the sewer utility by 0.008 percent/revenue. The proposed rate will still be insufficient to support the Commission's regulatory activities for this class and maintain an adequate fund reserve by utility class. The Commission will assess expenditure allocation to the sewer utility class and make the necessary adjustments in future resolutions, as appropriate.
6. The Commission will assess the necessary rate adjustments in future resolutions.

THEREFORE IT IS ORDERED THAT:

1. Effective January 1, 2025, the current PUCURA user fees will be as follows:

User Fees for Public Utilities Commission Utilities Reimbursement Account		
Electric Corporations	0.0008 (0.08 percent)	\$/kwh
Gas Corporations	0.0025 (0.25 percent)	\$/therm
Heat Corporations	0.00 (0 percent)	\$/thousands lbs. steam
Water System Corporations	0.0068 (0.68 percent)	x Revenue
Sewer System Corporations	0.02 (2 percent)	x Revenue
Telephone and Telegraph Corporations	0.011 (1.1 percent)	x Revenue

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 [MEETING DATE]; the following Commissioners voting favorably thereon:

Rachel Peterson
Executive Director

APPENDIX A
0462 Public Utilities Commission Utilities Reimbursement Account
Fund Condition Statement with current rates

	FY 2023-24	FY 2024-25
BEGINNING BALANCE	\$306,578,000	\$314,321,000
Prior Year Adjustments	(1,227,000)	
Adjusted Beginning Balance	\$305,351,000	\$314,321,000
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS		
Revenues:		
Quarterly Public Utilities Commission Fees	286,843,000	254,767,000
Other Regulatory Fees	4,672,000	1,500,000
Other Regulatory Licenses and Permits	1,000	-
Document Sales	77,000	-
Misc. Services to the Public	\$0	-
Escheat of Unclaimed Checks, Warrants, Bonds and Coupons	11,742,000	5,000
Income from Surplus Money Investments	32,000	350,000
Miscellaneous Revenue	2,000	5,000
Settlements and Judgements - Other	\$0	-
Transfers:		
Revenue Transfer to Ratepayer Advocate Account (3089) per Item 8660-011-0462, Various Budget Acts	(52,233,000)	(53,808,000)
Transfer to General Fund per EO E 21/22-276, Sec. 20825.1	-	-
Revenue Transfer from Propane Safety Inspection and Enforcement Program Trust Fund (0051) to Public Utilities Commission Utilities Reimbursement Account (0462) per Public Utilities code Section 4458	100,000	100,000
Total Revenues, Transfers, and Other Adjustments	\$251,236,000	\$202,919,000
Total Resources	\$556,587,000	\$517,240,000
EXPENDITURES AND EXPENDITURE ADJUSTMENTS		
Expenditures:		
Public Utilities Commission State Operations	185,890,000	246,319,000
Office of Energy Infrastructure Safety (State Ops)	42,479,000	37,571,000
3360 Energy Resources Conservation and Development Commission (State Operations)	2,202,000	2,206,000
3900 Air Resources Board	207,000	207,000
3980 Office of Environmental Health & Hazard Assessment	218,000	218,000
Supplemental Pension Payments	3,314,000	2,661,000
Statewide General Admin Expense (Pro Rata)	7,956,000	10,534,000
Total Expenditures and Expenditure Adjustments	\$242,266,000	\$299,716,000
FUND BALANCE	\$314,321,000	\$217,524,000

The projected Fund Condition Statement is based on estimated used fees revenue based on the rates proposed in this Resolution.

The projected Fund Condition Statement will not match to the 2024-25 Governor's Budget as the updated revenue projections are not reflected in the 2024-25 Governor's Budget.

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
1255-W	SCHEDULE NO. UF SURCHARGE TO FUND PUBLIC UTILITIES COMMISSION Sheet 1	1243-W
1256-W	TABLE OF CONTENTS Sheet 1	1254-W

SCHEDULE NO. UF

Page 1

SURCHARGE TO FUND PUBLIC UTILITIES COMMISSION

REIMBURSEMENT FEE

APPLICABILITY

This surcharge applies to all water bills rendered under all tariff rate schedules authorized by the Commission, with the exception of resale rate schedules where the customer is a public utility.

TERRITORY

This schedule is applicable within the entire territory serviced by the utility.

RATES

A 0.68% (0.0068) surcharge will be added to all customer bills.

(R)

In 1982, the Legislature established the Public Utilities Commission Reimbursement Fee to be paid by utilities to fund their regulation by the Commission (Public Utilities (PU) Code Section 401-443). The surcharge to recover the cost of that fee is ordered by the Commission under authority granted by the PU Code Section 433.

TABLE OF CONTENTS

The following listed tariff sheets contain all effective rates and rules affecting the charges and service of the utility, together with other pertinent information:

<u>Subject Matter of Sheet:</u>		<u>CPUC Sheet No.</u>	
Title Page		900-W	
Table of Contents		1256-W, 1252-W	(T)
Preliminary Statement	845-W, 533-W, 1069-W, 624-W, 914-W, 1104-W, 902-W, 1070-W, 1073-W, 934-W, 994-W, 996-W, 1044-W, 1105-W, 1046-W, 1047-W, 1154-W, 1239-W, 1172-W, 1192-W, 1193-W, 1204-W, 1240-W, 1241-W		
Service Area Map-Apple Valley Ranchos		1131-W	
Service Area Map-Yermo		846-W	
<u>Rate Schedules:</u>			
Schedule No. 1	Residential General Metered Service-Apple Valley	1245-W, 1217-W, 1218-W, 1219-W	
Schedule No. 1 YE-R	Residential General Metered Service-Yermo	1183-W, 1184-W	
Schedule No. 2	Gravity Irrigation Service	1246-W, 1220-W	
Schedule No. 3	Non-Residential General Metered Service-Apple Valley	1247-W, 1221-W, 1222-W, 1223-W	
Schedule No. 3 YE-NR	Non-Residential General Metered Service-Yermo	1187-W, 1188-W	
Schedule No. 4	Non-Metered Fire Services	1248-W, 1224-W, 1225-W	
Schedule No. 5	Fire Flow Testing Charge	850-W	
Schedule No. LC	Late Payment Charge	1028-W	
Schedule 14.1	Water Shortage Contingency Plan	1133-W through 1135-W, 1172-W, 1137-W through 1139-W, 1173-W	
Schedule UF	Surcharge to Fund PUC Reimbursement Fee	1255-W	(T)
Schedule CAP	Customer Assistance Program	1190-W, 1094-W	
Schedule No. CAP-SC	Customer Assistance Program Sur-Charge	1191-W 819-W	

LIST OF CONTRACTS AND DEVIATION:

<u>Rules:</u>		
No. 1	Definitions	999-W, 1000-W
No. 2	Description of Service	159-W
No. 3	Application for Service	13-W, 553-W
No. 4	Contracts	361-W
No. 5	Special Information Required on Forms	1022-W, 1023-W, 1001-W, 1002-W
No. 6	Establishment and Re-establishment of Credit	362-W
No. 7	Deposits	711-W, 730-W
No. 8	Notices	1003-W through 1006-W
No. 9	Rendering and Payment of Bills	689-W, 690-W, 1195-W, 1196-W
No. 10	Disputed Bills	1007-W, 1008-W
No. 11	Discontinuance and Restoration of Services	1029-W, 1010-W through 1019-W
No. 12	Information Available to Public	366-W, 367-W
No. 13	Temporary Service	368-W, 369-W
No. 14	Continuity of Service	370-W
No. 14.1	Water Conservation and Rationing Plan	1141-W through 1152-W
No. 15	Main Extensions	386-W through 392-W, 529-W, 1044-W, 1045-W, 564-W, 396-W through 398-W, 1178-W, 984-W
No. 16	Service Connections, Meters, and Customer Facilities	1227-W through 1237-W

(Continued)

Jim Hansen
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