EXHIBIT 90

Penalty Calculation Methodology Worksheet - Version Date: 7/7/2010
Password for Workbook Protection: **enforcement**

Instructions
1. Select Potential Harm for Discharge Violations
2. Select Characteristics of the Discharge
3. Select Susceptibility to Cleanup or Abatement
4. Select Deviation from Standard
5. Click "Determine Harm & per Gallon/Day..."
6. Enter Values into the Yellow highlighted fields

Select Item	3 = Moderate	Select Item	Potential Harm for Discharge Violations
Select Item	2 = Discharged material poses moderate risk	Select Item	Characteristics of the Discharge
Select Item	< 50% of Discharge Susceptible to Cleanup or A	Select Item	Susceptibility of Cleanup or Abatement
Select Item	Major	Select Item	Deviation from Requirement

Select Item	Potential Harm for Discharge Violations	
Select Item	Characteristics of the Discharge	
Select Item	Susceptibility of Cleanup or Abatement	
Select Item	Deviation from Requirement	

Discharger Name/ID: Rocklin Crossing -revised 6/27/13 (MH)

			Violation 1		Violation 2		Violation 3	
Discharge Violations	Step 1	Potential Harm Factor (Generated from Button)	6					
	Step 2	Per Gallon Factor (Generated from Button)	0.22					
		Gallons (total gallons - 1,000)	75,613					
		Statutory / Adjusted Max per Gallon ($)	2.00					
		Total		$ 33,270		$ -		$ -
		Per Day Factor (Generated from Button)	0.22		0		0	
		Days	1					
		Statutory Max per Day	$ 10,000					
		Total		$ 2,200		$ -		$ -
Non-Discharge Violations	Step 3	Per Day Factor			0.55		0.15	
		Days			8		5	
		Statutory Max per Day			$ 10,000		$ 10,000	
		Total		$ -		$ 44,000.00		$ 7,500.00
		Initial Amount of the ACL		$ 35,470		$ 44,000.00		$ 7,500.00
Add'l Factors	Step 4	Culpability	1.1	$ 39,017	1.1	$ 48,400.00	1.1	$ 8,250.00
		Cleanup and Cooperation	0.75	$ 29,263	0.9	$ 43,560.00	0.9	$ 7,425.00
		History of Violations	1	$ 29,263	1	$ 43,560.00	1	$ 7,425.00
	Step 5	**Total Base Liability Amount**		$ 80,248				
	Step 6	Ability to Pay & to Continue in Business	1	$ 80,248				
	Step 7	Other Factors as Justice May Require	1	$ 80,248				
		Staff Costs (140 hours at $150/hour)	$ 21,000	$ 101,248				
	Step 8	Economic Benefit	$ 129	$ 101,248				
	Step 9	Minimum Liability Amount						
		Maximum Liability Amount	$ 896,130					
	Step 10	**Final Liability Amount**		$ 101,248				