

STATE OF CALIFORNIA
STATE WATER RESOURCES CONTROL BOARD

ORDER WR 2007-0007-EXEC

In the Matter of the Petition for Reconsideration of the
**NORTHERN CALIFORNIA WATER ASSOCIATION,
CENTRAL VALLEY PROJECT WATER ASSOCIATION,
AND INDIVIDUAL PETITIONERS**
Regarding Annual Water Right Fee Determinations

ORDER DENYING RECONSIDERATION

BY THE EXECUTIVE DIRECTOR¹

1.0 INTRODUCTION

The Northern California Water Association (NCWA), the Central Valley Project Water Association (CVPWA) and other persons and entities, collectively referred to herein as "Petitioners,"² petition the State Water Resources Control Board (State Water Board) for reconsideration and a refund of water right fees assessed by the State Board of Equalization (BOE) on December 19, 2006. In general, Petitioners allege that the State Water Board's decision to impose the water right fees constitutes an abuse of discretion, is not supported by substantial evidence, and is illegal. They request the State Water Board to vacate and rescind State Water Board Resolution Nos. 2006-0065 and 2006-0094-EXEC and the emergency fee regulations, and to refund Petitioners' payments. The State Water Board finds that its decision to impose the fees was appropriate and proper and denies Petitioners' petition for reconsideration.

¹ State Water Board Resolution No. 2002-0104 delegates to the Executive Director the authority to conduct and supervise the activities of the State Water Board. Unless a petition for reconsideration raises matters that the State Water Board wishes to address or requires an evidentiary hearing before the State Water Board, the Executive Director's consideration of petitions for reconsideration of disputed fees falls within the scope of the authority delegated under Resolution No. 2002-0104. Accordingly, the Executive Director has the authority to refuse to reconsider a petition for reconsideration, deny the petition, or set aside or modify the fee assessment.

² The term "Petitioners" is used for ease of reference and does not confer the legal status of petitioner on NCWA, CVPWA, or other persons or entities.

2.0 STATUS OF LITIGATION

The State Water Board must consider these petitions for reconsideration at a time when the statute authorizing water right fees and the basic structure of the implementing regulations are being challenged in pending litigation. Each year since 2003, NCWA-CVPWA and the California Farm Bureau Federation (Farm Bureau) have filed suit against the State Water Board and BOE, alleging, in part, that the fee legislation and the State Water Board's fee regulations are unconstitutional and invalid. The NCWA-CVPWA and Farm Bureau actions over the Fiscal Year (FY) 2003-2004 fees have been consolidated and the other actions have been stayed pending resolution of the consolidated case. In 2005 the Sacramento County Superior Court issued a judgment upholding the water right fees in their entirety and NCWA-CVPWA and the Farm Bureau appealed. On January 17, 2007, the Third District Court of Appeal issued a decision upholding the fee statute and invalidating the fee regulations for FY 2003-2004. The decision became final on February 16, 2007. On February 26, 2007, the State Water Board and BOE filed a petition for review by the California Supreme Court. NCWA and the CVPWA also filed a petition for review.

The Court of Appeal remands the case to the trial court with instructions to maintain the existing fee schedule until the State Water Board adopts a new fee schedule. If the California Supreme Court denies the State Water Board's petition for review, the State Water Board will be required to adopt a new fee schedule within 180 days from the date when the Court of Appeal's decision became final. Based on the revised fee schedule, the State Water Board must determine whether it improperly assessed any fees in FY 2003-2004 and develop a procedure for calculating any refunds that may be due. The Court of Appeal's remedy only authorizes people who timely filed petitions for reconsideration with the State Water Board to be eligible for refunds.

The Court of Appeal's decision regarding the FY 2003-2004 fee schedule raises questions about the validity of fee schedules adopted in subsequent years. Although the Court's decision applies only to the FY 2003-2004 fees, it sets a precedent that will apply to the fee schedules for later fiscal years, including the FY 2006-2007 fee schedules at issue in this order, unless the California Supreme Court grants review. Nonetheless, it would not be appropriate to follow the Court of Appeal's decision in acting on these petitions. The State Water Board believes the Court of Appeal's decision was incorrectly decided, in several respects, and is seeking review by the California Supreme Court. If the State Water Board were to grant refunds based on the

Court of Appeal's decision, however, that action would become final and unreviewable. (See Wat. Code, § 1126, subd. (d).) Applying the Court of Appeal's decision in this order would effectively deprive the State Water Board and other fee payers, who will eventually be charged additional fees to the extent necessary to restore the condition of the Water Rights Fund, of the benefit of any subsequent decision by the California Supreme Court. (See *id.*, § 1525, subd. (d)(3) [requiring that in setting fees, the State Water Board must take into account any overcollection or undercollection in previous years].)

Moreover, applying the Court of Appeal's decision in this order would be inconsistent with the orderly process envisioned by the Court. To avoid serious disruptions of the work of the Division of Water Rights, the Court directed that the fee schedule formula as presently implemented by the State Water Board should remain in effect until the State Water Board adopts a new fee schedule in accordance with the Court's decision. The State Water Board will then reevaluate the fees of the petitioners involved in the litigation, based on the new fee schedule. That process, which the Court directed to be applied to the FY 2003-2004 fees, would also be appropriate for the subsequent fee schedules adopted before the Court's decision, including the fee schedule for FY 2006-2007. Application of the Court's decision to these petitions without first reviewing and revising the fee schedule, would result in the disruption that the Court was trying to avoid. Nor would it be feasible to adopt a new fee schedule within the statutory deadline for acting on these petitions for reconsideration. Although the State Water Board has initiated the process of determining how the fee schedule would have to be revised to conform to the Court of Appeal's decision, it will be difficult to complete the process within the 180 days prescribed by the Court of Appeal. The State Water Board has initiated its review to determine how the fee schedule for FY 2003-2004 would have to be revised as part of that process, but the process will take much longer than the timeframe for action on these petitions, and may well result in additional litigation before it is determined what revisions are necessary to comply with the Court of Appeal's decision.³

³ In acting on a petition for reconsideration, the State Water Board has authority to consider the validity of its regulations as applied to the petitioner. In appropriate cases, the State Water Board could construe the regulation in a manner that resolves the issue or determine that the regulation cannot be applied to the petitioner. The State Water Board could also conduct rulemaking proceedings to revise the fee schedule based on the information or arguments presented by the petitioner. In this case, however, the Court of Appeal has directed that the fee schedules be revised in a manner that will take several months to complete, and further directed that the fee collection process should not be disrupted. In these circumstances, and recognizing that the Court of Appeal's opinion will be superseded if the California Supreme Court grants review, it would not be appropriate to attempt to revise the regulations before acting on Petitioner's petition for reconsideration.

forth in section 768 of the State Water Board's regulations. (§ 770, subd. (a)(1).) Alternatively, after review of the record, the State Water Board also may deny the petition if the State Water Board finds that the decision or order in question was appropriate and proper, set aside or modify the decision or order, or take other appropriate action. (*Id.*, subd. (a)(2)(A)-(C).)

This order addresses the principal issues raised by NCWA and CVPWA and the individual Petitioners. To the extent that this order does not address all of the issues raised by Petitioners, the State Water Board finds that either these issues are insubstantial or that Petitioners have failed to meet the requirements for a petition for reconsideration under the State Water Board's regulations. (§§ 768-769, 1077.)

4.0 LEGAL AND FACTUAL BACKGROUND

The State Water Board's Division of Water Rights (Division) is the entity primarily responsible for administering the state's water right program. The primary source of funding for the water rights program is regulatory fees deposited in the Water Rights Fund in the state treasury. Legislation enacted in 2003 (Sen. Bill No. 1049, Stats. 2003, ch. 741) required the State Water Board to adopt emergency regulations revising and establishing water right fees and revising fees for water quality certification. (Wat. Code, §§ 1525, 1530.) Pursuant to this legislation, the State Water Board revises the fee schedule each fiscal year, so that the fees will generate revenues consistent with the amount set forth in the annual Budget Act. (*Id.*, Wat. Code, § 1525, subd. (d).) BOE is responsible for collecting the annual fees. (*Id.*, Wat. Code, § 1536.)

In FY 2006-2007, the Budget Act appropriates \$14.105 million for the water right program, including \$13.642 million for water right administration by the State Water Board, \$35 thousand for support functions by the California Environmental Protection Agency (Cal/EPA), and \$428 thousand for water right fee collection by BOE.⁵ Most of the funding for the water right

⁵ The Budget Act of 2006 (Stats. 2006, ch. 47, as amended by Stats. 2006, ch. 48) includes a \$2.32 million loan from the Underground Storage Tank Cleanup Fund to the Water Rights Fund to be used for a new water rights information management system and to be repaid with interest by June 30, 2011. For purposes of calculating fees for FY 2006-2007, the State Water Board did not include appropriations from the Water Rights Fund attributable to this loan. Principal and interest to be repaid on the loan will be worked into the fee calculations for the years in which the loan is repaid. Subtracting the amount loaned from the Underground Storage Tank Cleanup Fund, the amount appropriated from the Water Rights Fund is \$9.846 million.

The budget figures referenced in this order for FY 2006-2007 are based on estimated expenditures for FY 2006-2007, as projected in the Governor's Budget for 2007-2008 (California Budget 2007-08, <http://www.ebudget.ca.gov/>). They differ from the line item appropriations to the State Water Board, BOE and Cal/EPA in the Budget Act of 2006 because the Budget Act includes unallocated appropriations and control sections that result in the actual amount
[footnote continues on next page]

program – a total of \$12.166 million – is appropriated from the Water Rights Fund. In accordance with the Water Code fee provisions, the State Water Board sets a fee schedule each fiscal year so that the amount collected and deposited into the Water Rights Fund during that fiscal year will support the appropriation made from the Water Rights Fund in the annual Budget Act, taking into account money in the fund from other sources.⁶

At a meeting of the State Water Board held on September 21, 2006, the State Water Board adopted emergency regulations revising the water right and water quality certification fee schedule and regulations in accordance with the Budget Act of 2006. (State Water Board Res. No. 2006-0065; see Memorandum to File by Victoria Whitney, Division Chief, dated Sept. 21, 2006 [explaining basis for FY 2006-2007 fee schedule].) The State Water Board amended sections 1066 and 3833.1 of the fee regulations to increase annual permit and license fees and water quality certification fees from the fees in effect during FY 2005-2006, and to adjust certain filing fees. The emergency regulations adopted under Resolution 2006-0065 were not sent to the Office of Administrative Law for approval. The State Water Board subsequently learned that additional General Fund support in FY 2006-2007 was available to reduce the need for an increase in annual fees.

Accordingly, on November 30, 2006, the Executive Director revised and re-adopted the emergency regulations to eliminate the annual fee and filing fee increases.⁷ (State Water Board Res. No. 2006-0094-EXEC.) The fee regulations as amended were re-adopted to reinstate and allow collection of annual permit and license fees, annual water quality certification fees, and filing fees in FY 2006-2007 at the same rates and subject to the same upper limits as were in effect during FY 2005-2006. On December 19, 2006, BOE sent out notices of determination for the annual fees.

appropriated being slightly different than the line item appropriations. The Governor's Budget for the next fiscal year includes projected expenditures for the current fiscal year, and because these projections include adjustments to take into account unallocated appropriations and control sections in the Budget Act, they provide a more accurate projection of what actual expenditures will be for the current fiscal year.

⁶ Other sources of money in the Water Rights Fund, in addition to fee collections made during the fiscal year, include unexpended reserves from fee collections in previous years (see Wat. Code, § 1525, subd. (d)(3)), penalties collected for water right violations (*Id.*, § 1551, subd. (b)), and money transferred from other funds.

⁷ Pursuant to Water Code section 7, the State Water Board is authorized to delegate authority to the Executive Director. By Resolution 2002-0104, the Executive Director's delegated authority includes the authority to revise or re-adopt emergency regulations, once adopted by the State Water Board. By Resolution 2006-0065, the State Water Board adopted emergency regulations revising the water right and water quality certification fees. Accordingly, pursuant to Water Code section 7 and Resolution 2002-0104, the Executive Director has the authority to revise and re-adopt the emergency regulations.

5.0 FEE DETERMINATIONS COVERED BY THE PETITION

According to the NCWA-CVPWA petition, Petitioners are NCWA, CVPWA, and persons identified in the caption of the petition. The State Water Board also has received separately filed letters referencing either the NCWA petition or Petitioner's counsel (Somach, Simmons & Dunn). NCWA and CVPWA are not fee payers and cannot be considered petitioners in this order. (§ 1077.) The State Water Board will consider the persons identified in Exhibit C of the NCWA-CVPWA petition and the persons filing separate letters of reference to be petitioners under the NCWA-CVPWA petition if they otherwise meet the requirements for a petition for reconsideration. Attachment 1 identifies the persons who were assessed an annual water right fee, have met the regulatory requirements for filing a petition for reconsideration, and are properly considered petitioners for purposes of this order.

The State Water Board will not consider late-filed letters referencing the NCWA-CVPWA petition for reconsideration or late amendments to the petition. The deadline for filing a petition for reconsideration of the December 19, 2006, assessment was January 18, 2007. (§ 1077, subd. (b).) After the period for timely filing a petition for reconsideration ended, NCWA and CVPWA submitted one errata dated February 2, 2007, and a second errata dated March 5, 2007, to their petition for reconsideration. Both errata included Notices of Determination that the Petitioners had omitted from their petition. Two entities identified in the errata were not named as petitioners in the caption of NCWA-CVPWA petition. Two additional entities were named in the NCWA-CVPWA petition but added additional accounts for the first time in the errata. The State Water Board's regulation governing petitions for reconsideration of fee assessments requires a fee payer to provide the State Water Board with a copy of the notice of assessment. (§ 1077, subd. (a).) Although the State Water Board requires strict adherence to the statute and regulations governing a petition for reconsideration, it can accept a timely filed petition that inadvertently omits required information if the information is provided before the State Water Board acts on the petition. Accordingly, with the exceptions below, the State Water Board will consider those persons identified in the errata to be Petitioners subject to this order.

In their February 2, 2007 errata, NCWA and CVPWA seek to add Carmel Cavanagh and Woodbridge Irrigation District as petitioners. In contrast to the persons discussed above, Carmel Cavanagh and Woodbridge Irrigation District were not included in the caption of the timely filed petition and thus were not timely identified as petitioners within the reconsideration period. Nor did they timely incorporate the petition by reference. The March 5, 2007 errata

included Notices of Determination for two accounts that were not included in Exhibit C of the NCWA-CVPA petition. One of these accounts is owned by Lower Tule River Irrigation District (A026169) and the other by City of West Sacramento (A025616). These accounts were identified for the first time in this March 5, 2007 errata. Petitioners cannot circumvent the deadlines for a petition for reconsideration or expand the scope of an original petition by filing errata seeking to add additional persons, entities, or accounts not previously identified as petitioners.

The State Water Board's review in this order is limited to annual fee assessments issued on December 19, 2006. To the extent that Petitioners' contentions are not relevant to any of the fee assessments for which their petition for reconsideration has been filed, those contentions are not within the scope of the petitions for reconsideration. Additionally, the State Water Board will not consider allegations that Petitioners seek to incorporate by reference in other documents, such as the complaint or the Court of Appeal's January 17, 2007, decision, if the Petitioners have failed to include points and authorities in support of the legal issues raised. (§ 769, subd. (c).)

6.0 PETITIONERS' ARGUMENTS REGARDING THE CONSTITUTIONALITY OF THE FEES AND THE ADMINISTRATION OF THE FEES ARE WITHOUT MERIT

Petitioners raise a variety of challenges to the water right fees and to State Water Board's resolutions, including claims that (1) the administration of the water rights fees violates due process; (2) the fees constitute an unconstitutional tax; (3) the fees are unconstitutionally discriminatory; (4) the fees unlawfully seek to assess the federal government and its contractors; and (5) the fees are arbitrary and capricious, exceed the State Water Board's authority, and violate Government Code section 11010. NCWA and CVPWA previously have raised these issues in their petitions challenging annual fees issued in FY 2003-2004, FY 2004-2005, and FY 2005-2006. The State Water Board denied those petitions in Order WRO 2004-0011-EXEC, Order WRO 2004-0045-EXEC, Order WR 2005-0007-EXEC, and Order WR 2006-0003-EXEC. The NCWA-CVPWA petition now before the State Water Board repeats the same arguments nearly verbatim. Petitioners continue to repeat the same erroneous factual allegations that the State Water Board has previously pointed out to them. Except as identified below, the Petitioners have not provided any new arguments, new information, or supporting authorities that materially change any of the issues raised in the

earlier petition.⁸ With respect to the issues that were raised in the previous petitions and are repeated in the petition now before the State Water Board, this order adopts the reasoning of Order WRO 2004-0011-EXEC, Order WRO 2004-0045-EXEC, Order WR 2005-0007-EXEC, and Order WR 2006-0003-EXEC and incorporates the reasoning of those orders by reference.⁹

Citing to *Central Delta Water Agency v. State Water Board* (2004) 124 Cal.App.4th 245 (*Central Delta*), Petitioners also claim that Resolution No. 2006-0094-EXEC is unlawful because the State Water Board's obligation to adopt and revise annual fees is personal to the State Water Board and may not be delegated. *Central Delta* involved the narrow issue of the State Water Board's authority to defer findings to staff after a hearing in a proceeding on a water right application and does not support Petitioners' contention in this proceeding, which concerns the State Water Board's administration of regulatory fees. As explained above, pursuant to Water Code section 7 and Resolution No. 2002-0104, the State Water Board expressly granted the Executive Director the authority to revise and re-adopt emergency regulations once initially adopted by the State Water Board. This delegated authority was properly exercised when the Executive Director reinstated the previous year's fee schedule after the need for the fee increases previously approved by the State Water Board was reduced. Petitioners do not explain why such delegation is improper and their claim has no merit.

7.0 CONCLUSION

For the reasons discussed above, the State Water Board finds that its decision to impose water right fees was appropriate and proper. To the extent that this order does not address all of the issues raised in the petition for reconsideration, the State Water Board finds that either these issues are insubstantial or that Petitioners have failed to meet the requirements for a petition for reconsideration under the State Water Board's regulations. The petition for reconsideration is denied.

⁸ The Court of Appeal's January 17, 2007 opinion with respect to the FY 2003-2004 fees includes arguments that were not raised in previous petitions. As explained in Section 2.0 of this order, however, the State Water Board is seeking California Supreme Court review of the opinion, and it would not be appropriate to apply the Court of Appeal's opinion in this order.

⁹ To the extent Order WRO 2004-0011-EXEC, Order WRO 2004-0045-EXEC, Order WR 2005-0007-EXEC, or Order WR 2006-0003-EXEC address issues that are not properly before the State Water Board in this order and are not relevant to the issues decided in this order, the incorporation by reference of those orders does not extend to those issues and those issues have not been decided by this order.

ORDER

IT IS HEREBY ORDERED THAT the petition for reconsideration is denied.

Dated: March 19, 2007

ORIGINAL SIGNED BY
Thomas Howard
Acting Executive Director

Attachment

NOTE: This order includes a correction to Footnote 5 made on April 6, 2007.
(Wat. Code, § 1124.)

In the matter of the Petition for Reconsideration of the Northern California Water Association, et. al.
Attachment 1: Petitioners for Reconsideration

Name	State Water Board ID
1989 SPENCE TRUST DATED APRIL 4, 1989	A017753
1989 SPENCE TRUST DATED APRIL 4, 1989	A017754
1989 SPENCE TRUST DATED APRIL 4, 1989	A017755
1991 SPENCE TRUST DATED 4/11/91	A017843
1992 SPENCE TRUST DATED 4/11/91	A017756
1993 SPENCE TRUST DATED 4/11/91	A017757
1994 SPENCE TRUST DATED 4/11/91	A017759
1995 SPENCE TRUST DATED 4/11/91	A018050
1996 SPENCE TRUST DATED 4/11/91	A018895
1997 SPENCE TRUST DATED 4/11/91	A017758
A & G MONTNA PROPERTIES, L.P.	A006348
A & G MONTNA PROPERTIES, L.P.	A006582
A & G MONTNA PROPERTIES, L.P.	A007989
A & G MONTNA PROPERTIES, L.P.	A009515
A & G MONTNA PROPERTIES, L.P.	A011058
A & G MONTNA PROPERTIES, L.P.	A019083
A & G MONTNA PROPERTIES, L.P.	A031175
A & G MONTNA PROPERTIES, L.P.	A031176
AGENCY 5	A005549
ALGER FAMILY TRUST	A010828
ALTA VISTA RANCH	A030536
ANDERSON-COTTONWOOD IRRIGATION DISTRICT	USBR1085
ANDREW J. MARKS	A030761
ARVIN-EDISON WATER STORAGE DISTRICT	USBR1061
ARVIN-EDISON WATER STORAGE DISTRICT	USBR1326
BANTA-CARBONA IRRIGATION DISTRICT	A001933
BANTA-CARBONA IRRIGATION DISTRICT	A005248
BANTA-CARBONA IRRIGATION DISTRICT	USBR1115
BELLA VISTA WATER DISTRICT	USBR1214
BROWNS VALLEY IRRIGATION DISTRICT	A008986
BROWNS VALLEY IRRIGATION DISTRICT	A013130
BROWNS VALLEY IRRIGATION DISTRICT	A013873
BROWNS VALLEY IRRIGATION DISTRICT	A023757
BROWNS VALLEY IRRIGATION DISTRICT	A027302
BYRON BETHANY IRRIGATION DISTRICT	USBR1180
C. DAVID SPANFELNER	A025742
C. DAVID SPANFELNER	A028501
C. DAVID SPANFELNER	A028513
C. DAVID SPANFELNER	A028514
C. DAVID SPANFELNER	A028515
CALAVERAS COUNTY WATER DISTRICT	A000077A
CALAVERAS COUNTY WATER DISTRICT	A005648D
CALAVERAS COUNTY WATER DISTRICT	A011792B
CALAVERAS COUNTY WATER DISTRICT	A012910
CALAVERAS COUNTY WATER DISTRICT	A012911
CALAVERAS COUNTY WATER DISTRICT	A012912
CALAVERAS COUNTY WATER DISTRICT	A012912A
CALAVERAS COUNTY WATER DISTRICT	A013091
CALAVERAS COUNTY WATER DISTRICT	A013092
CALAVERAS COUNTY WATER DISTRICT	A013093
CALAVERAS COUNTY WATER DISTRICT	A013093A

In the matter of the Petition for Reconsideration of the Northern California Water Association, et. al.
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Name	State Water Board ID
CALAVERAS COUNTY WATER DISTRICT	A018727
CALAVERAS COUNTY WATER DISTRICT	A019148
CALAVERAS COUNTY WATER DISTRICT	A019149
CALAVERAS COUNTY WATER DISTRICT	A022405
CALAVERAS COUNTY WATER DISTRICT	A025901
CALAVERAS COUNTY WATER DISTRICT	USBR1307
CENTRAL SAN JOAQUIN WATER CONSERVATION DISTRICT	USBR1248
CHOWCHILLA WATER DISTRICT	A011047
CHOWCHILLA WATER DISTRICT	A013175
CHOWCHILLA WATER DISTRICT	USBR1102
CHOWCHILLA WATER DISTRICT	USBR1286
CHOWCHILLA WATER DISTRICT	USBR1287
CITY OF FRESNO	USBR1229
CITY OF NAPA	A003172
CITY OF NAPA	A010990
CITY OF NAPA	A025712
CITY OF ROSEVILLE	USBR1094
CITY OF WEST SACRAMENTO	USBR1010
CLEAR CREEK COMMUNITY SERVICES DISTRICT	USBR1130
COLUSA COUNTY	USBR1204
COLUSA COUNTY WATER DISTRICT	USBR1082
COLUSA DRAIN MUTUAL WATER COMPANY	A010363
COLUSA DRAIN MUTUAL WATER COMPANY	A016305
COLUSA DRAIN MUTUAL WATER COMPANY	USBR1270
CONTRA COSTA WATER DISTRICT	A005941
CONTRA COSTA WATER DISTRICT	A020245
CONTRA COSTA WATER DISTRICT	A025516A
CONTRA COSTA WATER DISTRICT	A025829
CONTRA COSTA WATER DISTRICT	A027893
CONTRA COSTA WATER DISTRICT	USBR1302
CORNING WATER DISTRICT	USBR1153
DANNA & DANNA, INC.	A010739
DARIN CLAIBORNE	A025024
DAVIS RANCHES	A001659
DAVIS RANCHES	A012412
DAVIS RANCHES	A013000
DAVIS RANCHES	A013001
DAVIS RANCHES	A013002
DAVIS RANCHES	A018372
DAVIS WATER DISTRICT	USBR1149
DEL PUERTO WATER DISTRICT	USBR1233
DELANO-EARLIMART IRRIGATION DISTRICT	USBR1300
DELANO-EARLIMART IRRIGATION DISTRICT	USBR1301
DUNNIGAN WATER DISTRICT	USBR1103
EAGLE FIELD WATER DISTRICT	USBR1173
EAST BAY MUNICIPAL UTILITY DISTRICT	13156P001127
EAST BAY MUNICIPAL UTILITY DISTRICT	A000465
EAST BAY MUNICIPAL UTILITY DISTRICT	A002593
EAST BAY MUNICIPAL UTILITY DISTRICT	A004228
EAST BAY MUNICIPAL UTILITY DISTRICT	A004768
EAST BAY MUNICIPAL UTILITY DISTRICT	A005128

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Name	State Water Board ID
EAST BAY MUNICIPAL UTILITY DISTRICT	A006707
EAST BAY MUNICIPAL UTILITY DISTRICT	A013156
EAST BAY MUNICIPAL UTILITY DISTRICT	A015201
EAST BAY MUNICIPAL UTILITY DISTRICT	A018672
EAST BAY MUNICIPAL UTILITY DISTRICT	A025056
EAST BAY MUNICIPAL WATER DISTRICT	USBR1134
EASTSIDE MUTUAL WATER COMPANY	A011274
EL DORADO IRRIGATION DISTRICT	A000654
EL DORADO IRRIGATION DISTRICT	A001440
EL DORADO IRRIGATION DISTRICT	A001441
EL DORADO IRRIGATION DISTRICT	A001692
EL DORADO IRRIGATION DISTRICT	A002270
EL DORADO IRRIGATION DISTRICT	A005645A
EL DORADO IRRIGATION DISTRICT	A005645B
EL DORADO IRRIGATION DISTRICT	A006383
EL DORADO IRRIGATION DISTRICT	A007478
EL DORADO IRRIGATION DISTRICT	A011675
EL DORADO IRRIGATION DISTRICT	A015140
EL DORADO IRRIGATION DISTRICT	FERC184
EL DORADO IRRIGATION DISTRICT	USBR1027
EL DORADO IRRIGATION DISTRICT	USBR1164
EL SOLYO WATER DISTRICT	A001476
FEATHER WATER DISTRICT	A014803
FEATHER WATER DISTRICT	USBR1324
GARCIA FAMILY TRUST	A028504
GARDEN HIGHWAY MUTUAL WATER COMPANY	A001699
GARDEN HIGHWAY MUTUAL WATER COMPANY	A014415
GARDEN HIGHWAY MUTUAL WATER COMPANY	A015893
GARDEN HIGHWAY MUTUAL WATER COMPANY	A023045
GARDEN HIGHWAY MUTUAL WATER COMPANY	A026098
GARDEN HIGHWAY MUTUAL WATER COMPANY	A031191
GARRETH B. SCHAAD	A000735
GARRETH B. SCHAAD	A017853
GARRETH B. SCHAAD	A028985
GARY A. SPANFELNER	A025743
GARY A. SPANFELNER	A025744
GARY A. SPANFELNER	A028502
GLENN-COLUSA IRRIGATION DISTRICT	A000018
GLENN-COLUSA IRRIGATION DISTRICT	A001554
GLENN-COLUSA IRRIGATION DISTRICT	A001624
GLENN-COLUSA IRRIGATION DISTRICT	A008688
GLENN-COLUSA IRRIGATION DISTRICT	A012125
GLENN-COLUSA IRRIGATION DISTRICT	A023005
GLENN-COLUSA IRRIGATION DISTRICT	A030838
GLENN-COLUSA IRRIGATION DISTRICT	USBR1215
GLIDE WATER DISTRICT	USBR1262
HOLLIS E. REIMERS	A020603
HOLLIS E. REIMERS	A022776
HOLLIS E. REIMERS	A023740
IGO-ONO COMMUNITY SERVICES DISTRICT	A000784
IGO-ONO COMMUNITY SERVICES DISTRICT	A013976

In the matter of the Petition for Reconsideration of the Northern California Water Association, et. al.
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Name	State Water Board ID
IMPERIAL IRRIGATION DISTRICT	A007482
IMPERIAL IRRIGATION DISTRICT	A007739
IMPERIAL IRRIGATION DISTRICT	A007740
IMPERIAL IRRIGATION DISTRICT	A007741
IMPERIAL IRRIGATION DISTRICT	A007742
IMPERIAL IRRIGATION DISTRICT	A007743
IMPERIAL IRRIGATION DISTRICT	A008534
JACK A. CUSHMAN	A020803
JACK A. CUSHMAN	A028162
JACK BABER, ET AL	USBR1035
JACK W. BABER	A001617
JAMES IRRIGATION DISTRICT	USBR1155
JAMES LEDBETTER	A013277
JAMES LEDBETTER	A021245
JESSIE G. WESTCAMP REVOCABLE LIVING TRUST	A023995
JUDITH LYNN JORDAN	A013393
JUDITH S. BABER	A012087
JUDITH S. BABER	A022696
KANAWHA WATER DISTRICT	USBR1126
KERN-TULARE WATER DISTRICT	USBR1220
KIDCO #11, L.P.	A012916
KINGS RIVER CONSERVATION DISTRICT	A025169
KNAGGS FARMING COMPANY, L.P.	16361BP030101
KNAGGS FARMING COMPANY, L.P.	A003423
KNAGGS FARMING COMPANY, L.P.	A004351
KNAGGS FARMING COMPANY, L.P.	A004901
KNAGGS FARMING COMPANY, L.P.	A004902
KNAGGS FARMING COMPANY, L.P.	A005359
KNAGGS FARMING COMPANY, L.P.	A016361B
KNAGGS FARMING COMPANY, L.P.	A029471
KNAGGS WALNUT RANCHES COMPANY, L.P.	A013031
LA GRANDE WATER DISTRICT	USBR1260
LEAL FAMILY TRUST	A008830
LEDBETTER FARMS, INC.	A013267
LEDBETTER FARMS, INC.	A013453
LEDBETTER FARMS, INC.	A014333
LEDBETTER FARMS, INC.	A022608
LEDBETTER FARMS, INC.	A027149
LEDBETTER FARMS, INC.	A029405
LEON W. ETCHEPARE TESTAMENTARY TRUST	A027213
LOWER TULE RIVER IRRIGATION DISTRICT	USBR1193
LOWER TULE RIVER IRRIGATION DISTRICT	USBR1296
LOWER TULE RIVER IRRIGATION DISTRICT	USBR1297
MADERA IRRIGATION DISTRICT	A017311
MADERA IRRIGATION DISTRICT	USBR1106
MADERA IRRIGATION DISTRICT	USBR1298
MADERA IRRIGATION DISTRICT	USBR1299
MADERA-CHOWCHILLA WATER & POWER AUTHORITY	A027456
MARIAN ANDERSON	A005151
MAUDRIE M. SMITH	A029726
MAXWELL IRRIGATION DISTRICT	A008631

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Name	State Water Board ID
MAXWELL IRRIGATION DISTRICT	A011955
MAXWELL IRRIGATION DISTRICT	A011956
MAXWELL IRRIGATION DISTRICT	A011957
MAXWELL IRRIGATION DISTRICT	A011958
MAXWELL IRRIGATION DISTRICT	A013735
MAXWELL IRRIGATION DISTRICT	A013919
MAXWELL IRRIGATION DISTRICT	A014378
MAXWELL IRRIGATION DISTRICT	A030445
MAXWELL IRRIGATION DISTRICT	USBR1150
MELVINA R. GROSS	A007308
MERCY SPRINGS WATER DISTRICT	USBR1086
MERIDIAN FARMS WATER COMPANY	A001074B
MERIDIAN FARMS WATER COMPANY	A009737
MERIDIAN FARMS WATER COMPANY	USBR1211
MICHAEL SPENCER	A026144
MIKE LANDINI	A019913
MIKE LANDINI	A024810
MIKE LANDINI	A024811
MIKE LANDINI	A025118
MJM	A028685
MURPHY LAKE FARMS	A015858
NATOMAS CENTRAL MUTUAL WATER COMPANY	A000534
NATOMAS CENTRAL MUTUAL WATER COMPANY	A001056
NATOMAS CENTRAL MUTUAL WATER COMPANY	A001203
NATOMAS CENTRAL MUTUAL WATER COMPANY	A001413
NATOMAS CENTRAL MUTUAL WATER COMPANY	A015572
NATOMAS CENTRAL MUTUAL WATER COMPANY	A025727
NATOMAS CENTRAL MUTUAL WATER COMPANY	USBR1227
NORTH MARIN WATER DISTRICT	A013599
NORTH MARIN WATER DISTRICT	A013965B
NORTH MARIN WATER DISTRICT	A025062
NORTH MARIN WATER DISTRICT	A025079
NORTH MARIN WATER DISTRICT	A025927
ODYSSEUS FARMS PARTNERSHIP	USBR1218
ORANGE COVE IRRIGATION DISTRICT	A028552
ORANGE COVE IRRIGATION DISTRICT	A028691
ORANGE COVE IRRIGATION DISTRICT	A030593
ORANGE COVE IRRIGATION DISTRICT	A031186
ORANGE COVE IRRIGATION DISTRICT	USBR1283
ORLAND-ARTOIS WATER DISTRICT	USBR1210
ORO LOMA WATER DISTRICT	USBR1175
PACHECO WATER DISTRICT	USBR1251
PAJARO VALLEY WATER MANAGEMENT AGENCY	A030522
PANOCHÉ WATER DISTRICT	USBR1181
PATRICIA HARLESS	A026246
PATTERSON IRRIGATION DISTRICT	USBR1098
PELGER MUTUAL WATER COMPANY	A001765A
PELGER MUTUAL WATER COMPANY	A012470B
PELGER MUTUAL WATER COMPANY	A030410
PELGER MUTUAL WATER COMPANY	USBR1053
PIXLEY IRRIGATION DISTRICT	USBR1194

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Name	State Water Board ID
PLACER COUNTY WATER AGENCY	A018084
PLACER COUNTY WATER AGENCY	A018085
PLACER COUNTY WATER AGENCY	A018086
PLACER COUNTY WATER AGENCY	A018087
PLACER COUNTY WATER AGENCY	A026637
PLACER COUNTY WATER AGENCY	A029721
PLACER COUNTY WATER AGENCY	USBR1133
PLEASANT GROVE-VERONA MUTUAL WATER COMPANY	USBR1146
PLUMAS MUTUAL WATER COMPANY	A000480
PRINCETON-CODORA-GLENN IRRIGATION DISTRICT	A000244
PRINCETON-CODORA-GLENN IRRIGATION DISTRICT	A000770
PRINCETON-CODORA-GLENN IRRIGATION DISTRICT	A017066
PRINCETON-CODORA-GLENN IRRIGATION DISTRICT	A030812
PRINCETON-CODORA-GLENN IRRIGATION DISTRICT	USBR1213
PROBERTA WATER DISTRICT	USBR1163
PROVIDENT IRRIGATION DISTRICT	A000462
PROVIDENT IRRIGATION DISTRICT	A000640
PROVIDENT IRRIGATION DISTRICT	A000892
PROVIDENT IRRIGATION DISTRICT	A001422
PROVIDENT IRRIGATION DISTRICT	A010595
PROVIDENT IRRIGATION DISTRICT	A013452
PROVIDENT IRRIGATION DISTRICT	A030813
PROVIDENT IRRIGATION DISTRICT	USBR1217
RAG GULCH WATER DISTRICT	USBR1209
RECLAMATION DISTRICT NO. 0108	A000576
RECLAMATION DISTRICT NO. 0108	A000763
RECLAMATION DISTRICT NO. 0108	A001589
RECLAMATION DISTRICT NO. 0108	A011899
RECLAMATION DISTRICT NO. 0108	USBR1224
RECLAMATION DISTRICT NO. 1004	A000027
RECLAMATION DISTRICT NO. 1004	USBR1230
RECLAMATION DISTRICT NO. 1606	USBR1101
RECLAMATION DISTRICT NO. 2068	A002318
RECLAMATION DISTRICT NO. 2068	A019229
RECLAMATION DISTRICT NO. 2068	A024961
RICHARD L. JENNINGS	A000135
RICHARD L. JENNINGS	A000486
RICHARD L. JENNINGS	A010835
RICHARD L. JENNINGS	A012903
RIVER BEND VINEYARDS, LTD	A010976
RIVER GARDEN FARMS COMPANY	A000575
RIVER GARDEN FARMS COMPANY	A000577
RIVER GARDEN FARMS COMPANY	A011910
RIVER GARDEN FARMS COMPANY	USBR1225
RIVER RANCH PARTNERSHIP	A007641C
RIVER RANCH PARTNERSHIP	A015735
ROBERT L. WALLACE	A023946
ROBERT P. STAUDENRAUS	A022630
SACRAMENTO COUNTY WATER AGENCY	USBR1066
SACRAMENTO COUNTY WATER AGENCY	USBR1253
SACRAMENTO MUNICIPAL UTILITY DISTRICT	A012323

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Name	State Water Board ID
SACRAMENTO MUNICIPAL UTILITY DISTRICT	A012624
SACRAMENTO MUNICIPAL UTILITY DISTRICT	A014963
SACRAMENTO MUNICIPAL UTILITY DISTRICT	A020522
SACRAMENTO MUNICIPAL UTILITY DISTRICT	A022110
SACRAMENTO MUNICIPAL UTILITY DISTRICT	A026768
SACRAMENTO MUNICIPAL UTILITY DISTRICT	A031595
SACRAMENTO MUNICIPAL UTILITY DISTRICT	A031596
SACRAMENTO MUNICIPAL UTILITY DISTRICT	FERC2101
SACRAMENTO MUNICIPAL UTILITY DISTRICT	USBR1135
SAN BENITO COUNTY WATER DISTRICT	USBR1268
SAN JUAN WATER DISTRICT	A005830
SAN JUAN WATER DISTRICT	USBR1033
SAN JUAN WATER DISTRICT	USBR1254
SANTA CLARA VALLEY WATER DISTRICT	A005653
SANTA CLARA VALLEY WATER DISTRICT	A005654
SANTA CLARA VALLEY WATER DISTRICT	A007140
SANTA CLARA VALLEY WATER DISTRICT	A007141
SANTA CLARA VALLEY WATER DISTRICT	A007142
SANTA CLARA VALLEY WATER DISTRICT	A007143
SANTA CLARA VALLEY WATER DISTRICT	A008098
SANTA CLARA VALLEY WATER DISTRICT	A008099
SANTA CLARA VALLEY WATER DISTRICT	A008387
SANTA CLARA VALLEY WATER DISTRICT	A008388
SANTA CLARA VALLEY WATER DISTRICT	A009455
SANTA CLARA VALLEY WATER DISTRICT	A011010
SANTA CLARA VALLEY WATER DISTRICT	A011751
SANTA CLARA VALLEY WATER DISTRICT	A013016
SANTA CLARA VALLEY WATER DISTRICT	A013791
SANTA CLARA VALLEY WATER DISTRICT	A013886
SANTA CLARA VALLEY WATER DISTRICT	A019679
SANTA CLARA VALLEY WATER DISTRICT	A021128
SANTA CLARA VALLEY WATER DISTRICT	USBR1089
SANTA CLARA VALLEY WATER DISTRICT	USBR1261
SCOTT VALLEY IRRIGATION DISTRICT	A000512
SEMITROPIC WATER STORAGE DISTRICT	A025117
SHAFTER-WASCO IRRIGATION DISTRICT	USBR1107
SHAFTER-WASCO IRRIGATION DISTRICT	USBR1108
SHASTA COUNTY WATER AGENCY	USBR1090
SILVERADO PREMIUM PROPERTIES II LLC	A024268A
SILVERADO PREMIUM PROPERTIES II LLC	A024268B
SILVERADO PREMIUM PROPERTIES II LLC	A024762A
SILVERADO PREMIUM PROPERTIES II LLC	A024762B
SILVERADO PREMIUM PROPERTIES LLC	A004977
SILVERADO PREMIUM PROPERTIES LLC	A013376
SILVERADO PREMIUM PROPERTIES LLC	A013811
SILVERADO PREMIUM PROPERTIES LLC	A015399
SILVERADO PREMIUM PROPERTIES LLC	A021756
SOLANO COUNTY WATER AGENCY	USBR1316
SOUTH SUTTER WATER DISTRICT	A010221
SOUTH SUTTER WATER DISTRICT	A014430
SOUTH SUTTER WATER DISTRICT	A014804

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Name	State Water Board ID
SOUTH SUTTER WATER DISTRICT	A022102
SOUTH SUTTER WATER DISTRICT	A023838
SOUTH SUTTER WATER DISTRICT	A026162
STEVINSON WATER DISTRICT	A001885
STEVINSON WATER DISTRICT	A005724
STEVINSON WATER DISTRICT	A006111
STEVINSON WATER DISTRICT	A007012
STOCKTON EAST WATER DISTRICT	A006522
STOCKTON EAST WATER DISTRICT	A030602
STOCKTON EAST WATER DISTRICT	A030603A
STOCKTON EAST WATER DISTRICT	A030603B
STOCKTON EAST WATER DISTRICT	A031534
STOCKTON EAST WATER DISTRICT	A031535
STOCKTON EAST WATER DISTRICT	A031536
STOCKTON EAST WATER DISTRICT	A031537
STOCKTON EAST WATER DISTRICT	A031538
STOCKTON EAST WATER DISTRICT	A031539
STOCKTON EAST WATER DISTRICT	A031540
STOCKTON EAST WATER DISTRICT	A031541
STOCKTON EAST WATER DISTRICT	USBR1247
STOCKTON EAST WATER DISTRICT	USBR1306
STONE CORRAL IRRIGATION DISTRICT	USBR1293
STONE CREEK WATER DISTRICT	A025261
STONE CREEK WATER DISTRICT	USBR1004
SUTTER EXTENSION WATER DISTRICT	A010529
SUTTER EXTENSION WATER DISTRICT	A011319
SUTTER EXTENSION WATER DISTRICT	A012230A
SUTTER EXTENSION WATER DISTRICT	A013349
SUTTER EXTENSION WATER DISTRICT	A014588
SUTTER EXTENSION WATER DISTRICT	A014665
SUTTER EXTENSION WATER DISTRICT	A015177
SUTTER EXTENSION WATER DISTRICT	A015178
SUTTER EXTENSION WATER DISTRICT	A015179
SUTTER EXTENSION WATER DISTRICT	A015587
SUTTER MUTUAL WATER COMPANY	A000581
SUTTER MUTUAL WATER COMPANY	A000878
SUTTER MUTUAL WATER COMPANY	A000879
SUTTER MUTUAL WATER COMPANY	A000880A
SUTTER MUTUAL WATER COMPANY	A001160
SUTTER MUTUAL WATER COMPANY	A001758
SUTTER MUTUAL WATER COMPANY	A001763
SUTTER MUTUAL WATER COMPANY	A001769
SUTTER MUTUAL WATER COMPANY	A001772
SUTTER MUTUAL WATER COMPANY	A003195
SUTTER MUTUAL WATER COMPANY	A007886
SUTTER MUTUAL WATER COMPANY	A009760
SUTTER MUTUAL WATER COMPANY	A010658
SUTTER MUTUAL WATER COMPANY	A011953
SUTTER MUTUAL WATER COMPANY	A012470A
SUTTER MUTUAL WATER COMPANY	A016677
SUTTER MUTUAL WATER COMPANY	USBR1191

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Name	State Water Board ID
SYCAMORE FAMILY TRUST	USBR1055
TEA POT DOME WATER DISTRICT	USBR1167
TERRY M. BENGARD	A022489
THOMAS S. ATKINSON, II	A007641D3
THOMAS S. ATKINSON, II	A015856C
THOMES CREEK WATER DISTRICT	USBR1143
TISDALE IRRIGATION & DRAINAGE COMPANY	A000742
TISDALE IRRIGATION & DRAINAGE COMPANY	A016985
TISDALE IRRIGATION & DRAINAGE COMPANY	USBR1074
TOM BENGARD	A020874
TOM BENGARD	A020925
TOM BENGARD	A020926
TOM BENGARD	A020927
TOM BENGARD	A021536
TOM BENGARD	A021537
TOM BENGARD	A021665
TRUST OF JESSE HAWKINS CAVE III	A014649
UCC VINEYARDS GROUP	A013269
UPSONDOWNS, INC.	A026650
WALLACE BROTHERS	A011881
WALLACE BROTHERS	A023945
WALLACE BROTHERS	A025792
WALLACE BROTHERS	A025793
WEST SIDE IRRIGATION DISTRICT	A000301
WEST SIDE IRRIGATION DISTRICT	USBR1263
WEST SIDE WATER DISTRICT	USBR1192
WEST STANISLAUS IRRIGATION DISTRICT	A001987
WEST STANISLAUS IRRIGATION DISTRICT	USBR1016
WESTLANDS WATER DISTRICT	A031153
WESTLANDS WATER DISTRICT	USBR1011
WESTLANDS WATER DISTRICT	USBR1088
WESTLANDS WATER DISTRICT	USBR1131
WESTLANDS WATER DISTRICT	USBR1185
WESTLANDS WATER DISTRICT	USBR1265
WESTLANDS WATER DISTRICT	USBR1273
WILLIAM T. GRAY	A012994
YOLO COUNTY FLOOD CONTROL & WATER CONSERVATION DIST	A011389
YOLO COUNTY FLOOD CONTROL & WATER CONSERVATION DIST	A015975
YOLO COUNTY FLOOD CONTROL & WATER CONSERVATION DIST	A026469
YUBA COUNTY WATER AGENCY	A002197
YUBA COUNTY WATER AGENCY	A003026
YUBA COUNTY WATER AGENCY	A005004
YUBA COUNTY WATER AGENCY	A005631
YUBA COUNTY WATER AGENCY	A005632
YUBA COUNTY WATER AGENCY	A009516
YUBA COUNTY WATER AGENCY	A010282
YUBA COUNTY WATER AGENCY	A015204
YUBA COUNTY WATER AGENCY	A015205
YUBA COUNTY WATER AGENCY	A015563
YUBA COUNTY WATER AGENCY	A015574
YUBA COUNTY WATER AGENCY	A029837