

**CALIFORNIA PUBLIC UTILITIES COMMISSION
DIVISION OF WATER AND AUDITS**

Advice Letter Cover Sheet

Utility Name: Liberty Utilities
(Apple Valley Ranchos Water) Corp.

Date Mailed to Service List: January 29, 2016

District: N/A

CPUC Utility #: U-346-W

Protest Deadline (20th Day): February 18, 2016

Advice Letter #: 215-W

Review Deadline (30th Day): February 28, 2016

Tier ☒ 1 ☐ 2 ☐ 3 ☒ Compliance

Requested Effective Date: January 29, 2016

Authorization D.15-11-030

Rate Impact: \$0
0.0%

Description: The purpose of this advice letter is to update AVR's Preliminary Statement to implement the Conservation Expense One-Way Balancing Account and reflect the closing of the Conservation Memorandum Account, Outside Services Memorandum Account, Pressure Reducing Memorandum Account, and Credit Card Memorandum Account.

The protest or response deadline for this advice letter is 20 days from the date that this advice letter was mailed to the service list. Please see the "Response or Protest" section in the advice letter for more information.

Utility Contact: Edward N. Jackson
Phone: 562.923.0711, ext. 1212
Email: ed.jackson@parkwater.com

DWA Contact: Tariff Unit
Phone: (415) 703-1133
Email: Water_Division@cpuc.ca.gov

Utility Contact: Diana M. Lemoli
Phone: 562.923.0711, ext. 1208
Email: dlemoli@parkwater.com

DWA USE ONLY

<u>DATE</u>	<u>STAFF</u>	<u>COMMENTS</u>
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☐ APPROVED

☐ WITHDRAWN

☐ REJECTED

Signature: _____

Comments: _____

Date: _____



Advice Letter No. 215-W

January 29, 2016

TO THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Liberty Utilities (Apple Valley Ranchos Water) Corp. (U 346 W) ("Liberty Apple Valley") hereby transmits the following revised tariff sheets applicable to water service in its service territory:

Calif. P.U.C. <u>Sheet No.</u>	<u>Title of Sheet</u>	Canceling <u>Sheet No.</u>
902-W	Preliminary Statement, page 7	627-W
903-W	Preliminary Statement, page 8	737-W
904-W	Preliminary Statement, page 15	738-W
905-W	Preliminary Statement, page 16	747-W
906-W	Preliminary Statement, page 17	768-W
907-W	Preliminary Statement, page 21	ORIGINAL
908-W	Table of Contents, page 1	901-W

Purpose

The purpose of this advice letter is to update Liberty Apple Valley's Preliminary Statement to reflect the implementation of the Conservation Expense One-Way Balancing Account and the termination of the Conservation Memorandum Account, Outside Services Memorandum Account, Pressure Reducing Memorandum Account, and Credit Card Memorandum Account. These tariffs are submitted as authorized by D.15-11-030.

Background and Discussion

Ordering Paragraph No. 9 of D.15-11-030 states the following:

9. Apple Valley Ranchos Water Company shall continue to track its conservation expense in a one-way capped balancing account.

Pursuant to Ordering Paragraph No. 9 of D.15-11-030, Liberty Apple Valley is adding the Conservation Expense One-Way Balancing Account to its Preliminary Statement.

Ordering Paragraph No. 1 of D.15-11-030 states the following:

1. The Final Settlement Agreement between Apple Valley Ranchos Water Company and the Office of Ratepayer Advocates is adopted without modification. The Final Settlement Agreement is attached as Attachment A to this decision. The Joint Comparison Exhibit is attached as Attachment B to this decision.

Section 16.5 of the settlement agreement adopted by D.15-11-030 (Attachment A) states the following:

16.5 Conservation Memorandum Account

AVR Water Request:

AVR requests that the Commission authorize the recovery of the balance recorded in the Conservation (BMP) Memorandum Account for the period of January 1, 2011 through December 31, 2011 in the amount of \$77,384.

ORA Position:

ORA finds AVR's request for recovery of the balance recorded in the Conservation Memorandum Account to be reasonable.

Resolution:

The Parties agree that the Commission should authorize the recovery of the under-collection recorded in the Conservation Memorandum Account in the amount of \$77,384. The Parties further agree that this account be closed.

In Advice Letter 210-W, the Commission approved the recovery of the under-collection recorded in the Conservation Memorandum Account. In this advice letter, we propose to close the account.

Section 16.6 of the settlement agreement adopted by D.15-11-030 (Attachment A) states the following:

16.6 Outside Services Memorandum Account

AVR Water Request:

AVR requests that the Commission authorize the recovery of the balance recorded in the Outside Services Memorandum Account for the period of January 1, 2011 through December 31, 2011 in the amount of \$2,006.

ORA Position:

ORA finds AVR's request for recovery of the balance recorded in the Outside Services Memorandum Account to be reasonable.

Resolution:

The Parties agree that the Commission should authorize the recovery of the under-collection recorded in the Outside Services Memorandum Account in the amount of \$2,006. The Parties further agree that the account be closed.

In Advice Letter 210-W, the Commission approved the recovery of the under-collection recorded in the Outside Services Memorandum Account. In this advice letter, we propose to close the account.

Section 16.7 of the settlement agreement adopted by D.15-11-030 (Attachment A) states the following:

16.7 Pressure Reducing Valve Memorandum Account

AVR Water Request:

AVR requests that the Commission close the Pressure Reducing Valve Memorandum Account because it has not recorded any costs in the account since its inception. AVR has determined that because of the water system's operational characteristics, pressure reducing valve technology will not work in the AVR service area.

ORA Position:

ORA finds AVR's request to be reasonable.

Resolution:

The Parties agree that the Commission should authorize the closing of the Pressure Reducing Valve Memorandum Account.

Pursuant to D.15-11-030, we propose to close the account.

Section 16.8 of the settlement agreement adopted by D.15-11-030 (Attachment A) states the following:

16.8 Credit Card Memorandum Account

AVR Water Request:

AVR requests that the Commission authorize the refund of the over-collected balance recorded in the Credit Card Memorandum Account estimated at December 31, 2014.

ORA Position:

ORA finds AVR's request to be reasonable.

Resolution:

Based on discussion, review of AVR's rebuttal testimony, and review of workpapers, the Parties agree that the Commission authorize the refund of the over-collected balance recorded in the Credit Card Memorandum Account in the amount of \$4,148.42. The Parties further agree that this account be closed.

In Advice Letter 210-W, the Commission approved the Company to refund the over-collection recorded in the Credit Card Memorandum Account. In this advice letter, we propose to close the account.

Rates will not change as a result of this advice letter.

Tier Designation

Pursuant to D.15-11-030, this advice letter is submitted with a Tier 1 designation.

Effective Date

Pursuant to General Rule 7.3.2 of General Order 96-B, we request this filing become effective January 29, 2016.

Notice and Service

This advice letter does not seek to increase any rate or charge. Therefore, customer notice is unnecessary. 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 will be mailed or electronically transmitted on January 29, 2016 to competing and adjacent utilities and other utilities or interested parties.

Response or Protest

Anyone may respond to or protest this advice letter. When submitting a response or protest, please include the utility name and advice letter number in the subject line. 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 on 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; or
- (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 Water Division within 20 days of the date this advice letter is filed. The address for mailing or delivering a protest is:

Tariff Unit, Division of Water and Audits, 3rd floor
California Public Utilities Commission
505 Van Ness Avenue
San Francisco, CA 94102
E-Mail: Water_divison@cpuc.ca.gov

On the same date, the response or protest is submitted to the Division of Water and Audits, the respondent or protestant shall send a copy by mail (or e-mail) to us, addressed to:

Edward N. Jackson
Director of Revenue Requirements
Liberty Utilities (Park Water) Corp.
9750 Washburn Road
P. O. Box 7002
Downey, CA 90241
Fax: (562) 861-5902
E-Mail: regulatoryaffairs@parkwater.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 this person at (562) 923-0711, ext. 1212.

A list of adjacent utilities, either public or privately owned, and other interested parties that have been furnished a copy of this advice letter, is attached.

Very truly yours,

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.

/s/ Edward N. Jackson
EDWARD N. JACKSON
Representative
Liberty Utilities (Park Water) Corp.
Director of Revenue Requirements
9750 Washburn Road
Downey, CA 90241
562.923.0711, ext. 1212
ed.jackson@parkwater.com

ENJ/dml

LIBERTY UTILITIES
(APPLE VALLEY RANCHOS WATER) CORP.
21760 OTTAWA ROAD
P. O. BOX 7005
APPLE VALLEY, CALIFORNIA 92307

	<u>REVISED</u>	Cal. P.U.C. Sheet No.	<u>902-W</u>
Canceling	<u>ORIGINAL</u>	Cal. P.U.C. Sheet No.	<u>627-W</u>

PRELIMINARY STATEMENT
(Continued)

J. Incremental Cost Balancing Accounts (ICBAs)

1. Purpose: The purpose of the ICBA is to track the water production related costs for the gravity irrigation system. These costs shall include purchased power, purchased water, and pump tax. The tracking and recovery procedures were established in Decision 03-06-072, dated June 19, 2003 and Decision 06-04-037, dated April 13, 2006.
2. Applicability: The ICBA is applied to all areas served by the gravity irrigation system.
3. Accounting Procedure:
 - A. The following entries will be made monthly to the ICBA:
 1. Recorded purchased power cost per KWH
 2. Adopted purchased power cost per KWH
 3. Difference between (1) and (2)
 4. Multiply (3) by recorded KWH's
 5. Recorded biological resource assessment cost per A.F.
 6. Adopted biological resource assessment cost per A.F.
 7. Difference between (5) and (6)
 8. Multiply (7) by recorded total production (A.F.)
 9. Recorded replenishment-make-up assessment cost per A.F.
 10. Adopted replenishment-make-up assessment cost per A.F.
 11. Difference between (9) and (10)
 12. Multiply (11) by recorded make-up assessment (A.F.)
 13. Total net ICBA balance = (4) + (8) + (12)
4. AVR will record the accumulated ICBA balance monthly (with interest), by adding its entry in Section A.13 to the prior accumulated monthly balance. The interest rate shall be calculated at 1/12 of the most recent month's interest rate on Commercial Paper (Prime, 3-month), published in the Federal Reserve Statistical Release H.15, ([http://www.federalreserve.gov/Releases/H15>NFCP>M3.txt](http://www.federalreserve.gov/Releases/H15/NFCP>M3.txt)), or its successor publication (debit or credit).

K. (D)

(D)

(continued)

(To be inserted by Utility)

Issued By

(To be inserted by Cal. P.U.C.)

Advice No. 215-W

GREGORY S. SORENSEN

Date Filed

Dec. No. D.15-11-030

PRESIDENT

Effective

LIBERTY UTILITIES
(APPLE VALLEY RANCHOS WATER) CORP.
21760 OTTAWA ROAD
P. O. BOX 7005
APPLE VALLEY, CALIFORNIA 92307

REVISED Cal. P.U.C. Sheet No. 903-W

Canceling ORIGINAL Cal. P.U.C. Sheet No. 737-W

PRELIMINARY STATEMENT
(Continued)

L.

(D)

(D)

(continued)

(To be inserted by Utility)

Issued By

(To be inserted by Cal. P.U.C.)

Advice No. 215-W

GREGORY S. SORENSEN

Date Filed

Dec. No. D.15-11-030

PRESIDENT

Effective

Resolution No.

LIBERTY UTILITIES
(APPLE VALLEY RANCHOS WATER) CORP.
21760 OTTAWA ROAD
P. O. BOX 7005
APPLE VALLEY, CALIFORNIA 92307

REVISED Cal. P.U.C. Sheet No. 904-W

Canceling ORIGINAL Cal. P.U.C. Sheet No. 738-W

PRELIMINARY STATEMENT

(Continued)

U.

(D)

(D)

V. Cost of Capital Memorandum Account

1. Purpose:

The purpose of the Cost of Capital Memorandum Account is to track the difference between the revenue AVR actually receives at rates based on the current authorized Cost of Capital and the revenues that AVR would have received at rates based on a future Commission decision adopting a final Cost of Capital for 2013. The authority to establish this account was granted in the ALJ's ruling in A.12-05-001. The account will track the following differences in revenue for 2013:

- a. The difference in service charge revenue determined by the recorded number of customers multiplied by the difference between the service charge rates based on the current authorized Cost of Capital and the service charge rates resulting from the Cost of Capital increase authorized by the Commission at a future date.
- b. The difference in commodity rate revenue determined by the recorded water sales multiplied by the difference between the commodity rates based on the current authorized Cost of Capital and the commodity rates resulting from Cost of Capital increase authorized by the Commission at a future date.

(continued)

(To be inserted by Utility)

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Advice No. 215-W

GREGORY S. SORENSEN

Date Filed

Dec. No. D.15-11-030

PRESIDENT

Effective

Resolution No.

PRELIMINARY STATEMENT

(Continued)

V. Cost of Capital Memorandum Account (continued)

This account will not duplicate amounts recorded in the WRAM Balancing Account. This account will terminate after the Commission issues a final decision in A.12-05-001 and authorizes new rates based on a final Cost of Capital. Disposition of the amounts recorded in the Cost of Capital Memorandum Account shall be determined in a regulatory proceeding authorized by the Commission.

1. Accounting Procedure: The following entries will be made monthly to the Cost of Capital Memorandum Account.
 - a. The difference between actual revenues based on current authorized cost of capital and the actual revenues recalculated at the water rates authorized by the Commission as described above (debit).
 - b. Monthly interest expenses calculated at 1/12 of the most recent month's interest rate on Commercial Paper (nonfinancial, 3-month), published in the Federal Reserve Statistical Release, 15, (<http://www.federalreserve.gov/release/H15>), or its successor publication (debit or credit).

W.

(D)

(continued)

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(To be inserted by Utility)

Issued By

(To be inserted by Cal. P.U.C.)

Advice No. 215-W

GREGORY S. SORENSEN

Date Filed _____

Dec. No. D.15-11-030

PRESIDENT

Effective _____

Resolution No. _____

PRELIMINARY STATEMENT

(Continued)

W. (D)

(D)

X. Income Tax Repair Regulations Implementation (ITRRI) Memorandum Account

1. Purpose

The purpose of the ITRRI Memorandum Account is to track the costs of initial implementation of the Repair Regulations and will include (i) outside implementation service fees, and (ii) other directly applicable costs to comply with the U.S. Treasury Department Regulations issued in December 2011 (T.D. 9564) and the Internal Revenue Service guidance issued on December 17, 2012 (Internal Revenue Bulletin 2012-51, Notice 2012-73). The ITRRI Memorandum Account will be made effective upon approval of Advice Letter No. 187-W.

1. Applicability

The following entries will be made monthly to the ITRRI Memorandum Account:

- a. A debit entry shall be made to the ITRRI Memorandum Account at the end of each month to record any costs associated with the implementation of Repair Regulations.
- b. Monthly interest expense calculated at 1/12 of the most recent month's interest rate on Commercial Paper (nonfinancial, 3-month), published in the Federal Reserve Statistical Release H.15, [http://www.federalreserve.gov/Releases/H15>NFCP>M3.txt](http://www.federalreserve.gov/Releases/H15/NFCP/M3.txt)), or its successor publication (debit or credit).

2. Disposition

The ITRRI Memorandum Account will be reviewed in AVR's next General Rate Case.

(continued)

(To be inserted by Utility)

Issued By

(To be inserted by Cal. P.U.C.)

Advice No. 215-W

GREGORY S. SORENSEN

Date Filed _____

Dec. No. D.15-11-030

PRESIDENT

Effective _____

Resolution No. _____

LIBERTY UTILITIES
(APPLE VALLEY RANCHOS WATER) CORP.
21760 OTTAWA ROAD
P. O. BOX 7005
APPLE VALLEY, CALIFORNIA 92307

ORIGINAL

Cal. P.U.C. Sheet No. 907-W

Cal. P.U.C. Sheet No.

PRELIMINARY STATEMENT

(Continued)

CC. Conservation Expense One-Way Balancing Account

(N)

1. Purpose

The purpose of the Conservation Expense One-Way Balancing Account (CEOWBA) is to track the difference between actual conservation program expenses and authorized conservation program expenses. The CEOWBA shall be capped at \$344,066 and shall cover the 3 three-year rate case cycle (2015-2017).

2. Applicability

The following entries will be made monthly to the Conservation Expense One-Way Balancing Account:

- a. A credit entry shall be made to the CEOWBA at the end of each month to record 1/12 of the authorized conservation program expenses for years 2015, 2016, and 2017, as adopted in D.15-11-030.
- b. A debit entry shall be made to the CEOWBA at the end of each month to record monthly actual conservation expenses.
- c. The net difference between the monthly actual expenses and the monthly authorized expenses shall be recorded as a monthly entry in the CEOWBA. If the amount in 2a. exceeds the amount in 2b., a positive entry shall be entered. If 2b. exceeds 2a., a negative entry shall be entered. At the end of the 3-year authorization cycle, the cumulative internal spending cap of \$344,066 must not be exceeded before a refund filing is required.
- d. Monthly interest expense calculated at 1/12 of the most recent month's interest rate on Commercial Paper (nonfinancial, 3-month), published in the Federal Reserve Statistical Release H.15, (<http://www.federalreserve.gov/Releases/H15/NFCP/M3.txt>), or its Successor publication (debit or credit).

3. Effective Date

The CEOWBA shall have the effective date of January 1, 2015.

4. Termination

The CEOWBA shall terminate on December 31, 2017, or when the surcredit (if applicable) Expires, whichever is later.

5. Disposition

Liberty Apple Valley will file a tier 2 advice letter with the Division of Water and Audits to dispose of any refunds (if applicable) recorded in the CEOWBA.

(N)

(To be inserted by utility)

(To be inserted by Cal. P.U.C.)

Advice No. 215-W

GREGORY S. SORENSEN

Date Filed

Name

Dec. No. D.15-11-030

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Title

Resolution No.

LIBERTY UTILITIES
(APPLE VALLEY RANCHOS WATER) CORP.
21760 OTTAWA ROAD
P. O. BOX 7005
APPLE VALLEY, CALIFORNIA 92307

REVISED

Cal. P.U.C. Sheet No.

908-W

Canceling

REVISED

Cal. P.U.C. Sheet No.

901-W

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:

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C.P.U.C.

Sheet No.

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(To be inserted by utility)

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(To be inserted by Cal. P.U.C.)

Advice No. 215-W

GREGORY S. SORENSEN

Date Filed

Dec. No. D.15.11-030

Name
PRESIDENT

Effective

Title

Resolution No.

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.

**ADVICE LETTER 215-W
DISTRIBUTION LIST**

Jim Hansen
Navajo Mutual Water Company
P. O. Box 392
Apple Valley, CA 92307
jhansenjr@email.com

Town of Apple Valley
Attention: Dennis Cron
14955 Dale Evans Parkway
Apple Valley, CA 92307
dcron@applevalley.org

Manuel Benitez
County of San Bernardino
Special Districts Department
Water and Sanitation Division
12402 Industrial Blvd.
Bldg. D, Ste. 6
Victorville, CA 92392

California Public Utilities Commission
Attention Ting-Pong Yuen
Division of Ratepayer Advocates
505 Van Ness Avenue
San Francisco, CA 94102
tpy@cpuc.ca.gov

Kathleen Rollings-McDonald
Executive Officer
Local Agency Formation Commission
215 N. D Street, Suite 204
San Bernardino, CA 92415-0490
lafco@lafco.sbcounty.gov

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