

VIA ELECTRONIC MAIL

February 2, 2012

Delta Stewardship Council
980 Ninth Street, Suite 1500
Sacramento, CA 95814
eircomments@deltacouncil.ca.gov

Re: Comments on Delta Plan Draft Program EIR

Dear Chairman Isenberg and Members of the Delta Stewardship Council:

This office represents Stockton East Water District ("District"). The District is a water conservation district in San Joaquin County that supplies surface water to farmers and three municipal entities: the City of Stockton, San Joaquin County and California Water Service Company. These three municipal entities, in turn, supply water to city residents and businesses. The District has a contract with the United States Bureau of Reclamation to purchase water from New Melones Reservoir on the Stanislaus River and it is vitally interested in Delta water supply issues.

The District is particularly interested in the Delta Stewardship Council ("Council") discharging its public duty to satisfy the requirements of the California Environmental Quality Act ("CEQA"). Generally speaking, the Delta Plan Draft Program Environmental Impact Report ("Draft EIR") is legally deficient and does not fulfill its duty as an informational document. Rather than certify the Draft EIR, the Council is requested to conduct a sufficient evaluation of the potential environmental effects and thereafter provide a new public review comment period.

These comments are founded on the principle that an EIR acts as an informational document identifying potentially significant impacts of a project, as well as alternatives and mitigation measures necessary for informed decision-making (Pub.Res.C. §21002.1), and that an EIR's findings and conclusions must be supported by substantial evidence. *Laurel Heights Improvement Ass'n v. Regents of the University of California* (1988) 47 Cal.3d 376. An adequate EIR "must be prepared with a sufficient degree of analysis to provide decision-makers with information which enables them to make a decision which intelligently takes account of environmental consequences" and "must include detail sufficient to enable those who did not participate in its preparation to understand and to consider meaningfully the issues raised by the

proposed project." *Id.* The EIR does not meet this threshold. Accordingly, the Draft EIR is not adequate for certification, and the Project cannot be approved at this time.

1. The Draft EIR Does Not Adequately Describe or Analyze the Proposed Project.

An accurate description of the proposed project is "the heart of the EIR process." *Sacramento Old City Assn. v. City Council* (1991) Cal.App.3d 1011, 1023. Indeed, "[a]n accurate, stable, and finite project description is the *sine qua non* of an informative and legally sufficient EIR." *County of Inyo v. City of Los Angeles* (1977) 71 Cal.App.3d 185, 193. "A curtailed or distorted project description may stultify the objectives of the [CEQA EIR] process. Only through an accurate view of the project may affected outsiders and public decision-makers balance the proposal's benefit against its environmental costs, consider mitigation measures, assess the advantage of terminating the proposal (i.e., the 'no project' alternative) and weigh other alternatives in the balance." *Id.* at 192-193. "The defined project and not some different project must be the [environmental document's] bona fide subject." *Id.* at 199-200.

In this case, the Draft EIR does not contain a stable, accurate, or finite project description. The problem arises because the Draft EIR only purports to evaluate the Fifth Staff Draft Delta Plan. Yet, according to the Council's website, this is "the fifth of seven (7) staff draft versions of the Delta Plan." See <http://deltacouncil.ca.gov/delta-plan>, visited January 11, 2012. Thus, at least two more drafts of the plan will be released following the Draft EIR. In other words, some other project and not the final project as proposed is the subject of the Draft EIR. This procedural error puts the cart before the proverbial horse. It is only after the agency has clearly defined the "Project" that it can evaluate that project in an EIR. Because the Council has not appropriately identified and described the "Project" for purposes of CEQA, the entire CEQA analysis is tainted.

The Draft EIR's treatment of certain identified projects is also problematic for purposes of describing the Project as CEQA requires. According to the Draft EIR, the document "evaluates" a few "named" projects which the Delta Plan "encourages." EIR at ES-2. It is unclear, however, whether these specifically "named" projects are considered part of the whole of the Project under review. This point should be clarified as it has important ramifications for future environmental evaluations. See e.g., *Rio Vista Farm Bureau Ctr. v. County of Solano* (1992) 5 Cal.App.4th 351, 373 (the extent specific facilities are named in a program EIR may affect whether and to what extent a future environmental document is needed to review the action).

2. The Procedures for Challenging a Covered Action's Consistency with the Delta Plan Encourage Piecemeal Appeals and Could Have a Chilling Effect on Capital Formation, Causing Physical Impacts that Have Not Been Studied or Disclosed in the EIR.

Currently, the Draft EIR describes procedures for appealing an agency's certification that its proposed project is consistent with the Delta Plan. See EIR at 2A-1.

According to the Draft EIR, “[a]ny person alleging that a covered action is not consistent with the Delta Plan may appeal the consistency certification to the Council (Water Code section 85225.10). If, after hearing the appeal, the Council finds that the action is not consistent with the Delta Plan, the State or local agency may not proceed with the project unless it submits a revised certification of consistency, *which in turn could be challenged by any person through an appeal to the Council* (Water Code section 85225.25).” EIR at 2A-1 (emphasis added).

The problem with this approach, however, is that it encourages piecemeal challenges. A disgruntled neighbor or other adverse party could potentially delay projects for years simply by appealing a consistency certification on one ground, and then if the Council sets aside the certification, raising another ground with each subsequent re-certification. The number of appeals is potentially limitless. The procedures as described will unduly prolong the certification process so that the process itself deters worthy projects and their environmental benefits simply because they happen to be in the Delta.

Courts have repeatedly recognized in the CEQA context that “time is money.” *County of Orange v. Superior Court* (2003) 13 Cal.App.4th 1, 6. That same principle applies to the proposed Delta Plan. “A project opponent can ‘win’ even though it ‘loses’ in an eventual appeal because the sheer extra time required for the unnecessary appeal (with the risk of higher interest rates or other expenses) makes the project less commercially desirable, perhaps even to the point where a developer will abandon it or drastically scale it down.” *Id.* Courts have also recognized the profound chilling effect that threatened challenges to approvals have on capital formation and project development. See e.g., *Friedland v. City of Long Beach* (1998) 62 Cal.App.4th 835, 843 (“The fact that litigation may be pending or forthcoming drastically affects the marketability of public bonds[.]...[T]he possibility of future litigation is very likely to have a chilling effect upon potential third party lenders, thus resulting in higher interest rates or even the total denial of credit...”).

The indirect physical impacts caused by prolonged delays and the chilling of capital formation for projects that would otherwise serve to preserve agriculture, water supplies, or even the ecosystem as a result of a never-ending appellate process have not been disclosed or analyzed in the Draft EIR. That omission is prejudicial to a full and informed understanding of the true environmental impacts of the proposed Delta Plan.

“[R]ules regulating the protection of the environment must not be subverted into an instrument for the oppression and delay of social, economic, or recreational development and advancement.” *Laurel Heights Improvement Assn. v. Regents of Univ. of Cal.* (1993) 6 Cal.4th 1112, 1132. Yet that is precisely what the appellate procedures as described in the Draft EIR accomplish. Nothing in the statutory language, however, reveals an intent by the Legislature to promote endless rounds of revisions and consistency re-certifications. See Water Code §85225.25. At most, Water Code section 85225.25 requires that after the Council grants an initial appeal, a local

agency may determine to proceed with the proposed covered action so long as it addresses each of the findings made by the Council. See Water Code §85225.25 ("If the agency decides to proceed with the action or with the action as modified to respond to the findings of the council, the agency shall, prior to proceeding with the action, file a revised certification of consistency that addresses each of the findings made by the council and file that revised certification with the council."). Regardless of the proper statutory interpretation, however, at a minimum, the Draft EIR must disclose the potentially significant indirect physical impacts caused by the prolonged Delta Plan appellate process.

This problem is compounded by the fact that there is no apparent consequence if the Council does not fully process the appeal in a timely manner. See *Draft EIR* at 1-4. Although the Draft EIR provides that the Council has 60 days to hear an appeal and an additional 60 days to make its decision and issue specific written findings, it appears this deadline is directory rather than mandatory. In other words, there is no "deemed approved" provision in the Delta Plan. See e.g., *Schellinger Brothers v. City of Sebastopol* (2009) 179 Cal.App.4th 1245, 1260-61 ("CEQA contains no 'deemed approval' provisions for cases where an agency fails to comply with the time requirements for environmental determinations."); see also Water Code §§85225.20, 85225.25. This will further deter proponents from proposing projects that may ultimately aide in achieving the coequal goals of the Delta Plan simply because there is no end in sight for the appeal process. Again, the indirect physical impacts caused by this endless delay must be disclosed and analyzed in the Draft EIR.

3. The Consistency Challenge Procedures May Violate Established Res Judicata Principles.

As noted above, the seemingly endless appeal procedures have the potential to deter laudable projects in the Delta. The appellate procedures as described in the Draft EIR may also violate important res judicata principles as well. The doctrine of res judicata prevents relitigating a cause of action that was previously adjudicated between the same parties or parties in privity with them. See e.g., *Federation of Hillside and Canyon Associations v. City of Los Angeles* (2004) 126 Cal.App.4th 1180, 1202. The doctrine bars the litigation not only of issues that were actually raised and litigated but also issues that could have been litigated. *Id.* These established principles seem directly contrary to the Draft EIR's description of the consistency challenge procedures.

According to the Draft EIR, because revised certifications may be challenged by any person through subsequent appeals (EIR at 2A-1), the same person or party could file multiple, piecemeal appeals challenging one project. To better adhere to established res judicata principles, the EIR should clarify that a party or its privities challenging a consistency determination must raise all potential grounds in its initial appeal. Anything that could have been raised, but was not, cannot be raised in a subsequent appeal. Otherwise, the Council is setting up the Delta Plan to accomplish

very little since innumerable projects that could potentially help the Delta and satisfy the coequal goals of the Delta Plan may be forever stalled in the appeal process.

4. The Proposed Mitigation Measures are Defective Because It Is Unclear whether the Measures are Enforceable as Required by CEQA.

One of the fundamental purposes and requirements of CEQA is to reduce significant environmental effects when it is feasible to do so. Pub.Res.Code §§21002, 21002.1(a)-(b). To implement this requirement, Public Resources Code section 21081.6 and Guideline §15091(d) require a lead agency to adopt mitigation measures that are fully enforceable through conditions of approval, contracts, or other legally binding means. The mitigation measures in this case fall short of CEQA's requirements because it is unclear whether the mitigation measures as proposed are required to be included in future projects that may come within the purview of the Delta Plan.

For example, the Draft EIR contains conflicting statements on the enforceability of the proposed mitigation measures. First, the Draft EIR states that it "[i]dentifies feasible mitigation measures to reduce the Proposed Project's significant effects on the environment. Agencies undertaking covered actions must incorporate these measures into their projects or plans in order for any such covered action to be consistent with the Delta Plan." Draft EIR at 2B-2 (emphasis added); see also Draft EIR at 3-91 (water resources section of Draft EIR provides that "[a]ny covered action that would have one or more of the significant environmental impacts listed above shall incorporate the following features and/or requirements related to such impacts.") (emphasis added).

Elsewhere in the environmental document, however, the Draft EIR provides that "[t]his section identifies mitigation that could be considered by lead agencies to develop specific mitigation measures for future projects involving agriculture and forestry resources." EIR at 7-1 (emphasis added). The Draft EIR similarly provides that "[a]t this program-level of analysis, mitigation measures have been identified for consideration by lead agencies at the time the projects are proposed for implementation." Draft EIR at 7-18 (emphasis added). Then, in another abrupt about-face, the Draft EIR states that "[a]ny covered action that would have one or more of the significant environmental impacts listed above [to agricultural or forestry resources] shall incorporate the following features and/or requirements related to such impacts (e.g., preserving Farmland in perpetuity to reduce impacts related to conversion of Farmland to nonagricultural uses)." Draft EIR at 7-52 (emphasis added). This apparent ambiguity in the Draft EIR's treatment of mitigation measures itself makes the measures unenforceable in violation of Public Resources Code section 21081.6 and Guideline §15091(d).

The ambiguity is further compounded by Policy G P1 in the Fifth Draft of the Delta Plan. That policy provides:

A covered action must be consistent with the coequal goals and the inherent objectives. In addition, a covered action must be consistent with each of the policies contained in this Plan implicated by the covered action. The Delta Stewardship Council acknowledges that in some cases, based upon the nature of the covered action, full consistency with all relevant policies may not be feasible. In those cases, covered action proponents must clearly identify areas where consistency is not feasible, explain the reasons, and describe how the covered action nevertheless, on whole, is consistent with the coequal goals and the inherent objectives. In those cases, the Delta Stewardship Council may determine, on appeal, that the covered action is consistent with the Delta Plan.

Fifth Staff Draft Delta Plan at 60. Thus, under Policy G P1, a covered action is *not* required to comply with all 12 policies in the Plan. Yet, the Draft EIR – at least in some places – provides that all mitigation measures must be incorporated into a covered action in order to be deemed “consistent” with the Delta Plan, even if the mitigation measures relate to policies that a particular covered action does not “implicate.” See e.g., Draft EIR at 2B-2 (emphasis added) (“Agencies undertaking covered actions must incorporate these measures into their projects or plans in order for any such covered action to be consistent with the Delta Plan.”). This apparent inconsistency must be resolved so that the public and the decision makers can determine what mitigation measures, if any, are required in order to be considered “consistent” with the Delta Plan.

5. The Draft EIR Too Narrowly Defines the Thresholds of Significance for Evaluating Impacts to Water Resources.

In assessing the Project's impacts to water resources, the Draft EIR relies solely on the sample questions in Appendix G when identifying the thresholds of significance against which to measure the Project's water resource impacts. Draft EIR at 3-77. These thresholds, however, are too narrowly drawn given that they do not consider the impact on water supply availability to water users located in the Delta.

Specifically, the Draft EIR contains three thresholds of significance for measuring the Project's impacts on water resources. One of the significance thresholds provides that an impact is considered significant if the project would “substantially change water supply availability to water users located outside the Delta that use Delta water.” Draft EIR at 3-77. What is omitted from the Draft EIR's thresholds, however, is any standard for determining the impact from changes in water supply to in-Delta water users. This information is critical given that the Delta Reform Act's purpose was to protect and enhance the Delta as an evolving place. Water Code §85054. Moreover, in enacting the Delta Reform Act, the Legislature specifically defined “coequal goals” to mean “providing a more reliable water supply for *California*...” *Id.* Thus, the Draft EIR must include a threshold of significance that measures the impact from a statewide perspective.

Because the stated thresholds of significance do not fully address the Project's foreseeable environmental impacts, the thresholds must be revised and the impact analysis redone to fully disclose the true impact of the Project. See e.g., *Protect the Historic Amador Waterways v. Amador Water Agency* (2004) 116 Cal.App.4th 1099, 1110-1111 (plaintiff contended that Appendix G questions did not even address an environmental effect the project would have).

6. The Draft EIR's Alternatives Analysis Is Legally Inadequate.

Courts have repeatedly recognized that the alternatives section of an EIR, together with its mitigation measures, is its "core." *Rio Vista Farm Bureau Ctr. v. County of Solano* (1992) 5 Cal.App.4th 351, 376. "One of the fundamental objectives of CEQA is to facilitate the identification of 'feasible alternatives or feasible mitigation measures which will avoid or substantially lessen' significant environmental effects." *Id.* Under Guideline §15126.6(a), an EIR must consider "a range of reasonable alternatives to the project...which would feasibly attain most of the basic objectives of the project but would avoid or substantially lessen any of the significant effects of the project."

In this case, although the Draft EIR includes five alternatives (Draft EIR at 2A-67 through 2A-69 (listing the No Project Alternative, Alternative 1A, Alternative 1B, Alternative 2, and Alternative 3)), the Draft EIR specifically states that "[t]he degree to which the alternatives meet the 'project objectives'...or are 'feasible,' as defined in CEQA" will be assessed as a later date by the Council (but prior to consideration of final adoption of the Delta Plan). Draft EIR at ES-1. Yet the Draft EIR itself must include alternatives that are feasible and meet at least some of the Project's basic objectives. It cannot wait to determine these issues until after the Draft EIR has been prepared. Based on the Draft EIR's plain language, the included five alternatives may not meet the minimum criteria set forth in Guideline §15126.6 for an adequate alternatives analysis.

7. Criteria for Determining whether an Activity Constitutes a "Covered Action" Are Vague and Must be Revised or Clarified.

Water Code section 85057.5 defines the term "covered action." Under the statute, four criteria must be satisfied before an activity qualifies as a covered action for purposes of the Delta Plan: (1) the activity is a project under CEQA; (2) which will occur within the boundaries of the Delta or Suisun Marsh; (3) is covered by one or more provisions of the Delta Plan; and (4) will have a significant impact on achieving one or more coequal goal or the implementation of government-sponsored flood control programs. Water Code §85057.5(a)(1)-(4). The statute, however, does not define the meaning of the word "significant" as used in criteria four above.

According to the Draft EIR, for purposes of the Project "significant impact" means "a change in existing conditions that is directly, indirectly, and/or cumulatively

caused by an action and that will significantly affect the achievement of one or both of the coequal goals or the implementation of government-sponsored flood control programs to reduce risks to people, property, and State interests in the Delta." Draft EIR at 2A-2. The problem with this definition, however, is it simply uses the term "significant" to define the term "significant." In other words, it does not tell the reader any useful information.

The definition of the word "significant" as used in Water Code section 85057.5(a)(4) should be separately defined, perhaps more in line with the definition of "significant environmental impact" under CEQA. See Pub.Res.Code §21068 ("Significant effect on the environment" means a substantial, or potentially substantial, adverse change in the environment."); see *also* Guideline §15382. In any event, the term should be clarified and explained thoroughly in the EIR.

8. Ecosystem Restoration Policy ER P3 Should either be Deleted or Significantly Revised.

ER P3 requires all covered actions, other than habitat restoration, within specific areas of the Delta to demonstrate, in consultation with Department of Fish and Game, that any adverse impacts on the "opportunity for habitat restoration" would be avoided or mitigated within the Delta. Draft EIR at 6-52 through 6-53. This policy is impermissibly vague since neither the Project nor the Draft EIR define what constitutes an "opportunity for habitat restoration." Moreover, the Draft EIR never identifies to what level the "opportunity" must be mitigated. Projects could be stalled for years based on this mitigation measure alone.

The policy also creates a psychological barrier to developing or proposing projects in the Delta. The policy essentially affects a taking of property without just compensation. The Draft EIR admits that the policy may restrict land use types in certain areas of the Delta and that it could prevent approval of projects based on some amorphous "possibility of future ecosystem restoration." Draft EIR at 6-52 through 6-53 ("For example, a covered action that would result in construction of agricultural-related facilities or infrastructure (e.g., warehouse for storing produce), even if it is in compliance with local regulation, could interfere with the possibility of future ecosystem restoration if it is located within the restoration opportunity areas designated in Figure 2-1. If this interference could not be mitigated, then the covered action would conflict with the Delta Plan and could not be approved."). These physical impacts must be disclosed and analyzed prior to EIR certification.

9. Because Policy ER P1 Regarding Flow Objectives and Flow Criteria Is Impermissibly Vague, the Draft EIR has Not Fully Evaluated the Environmental Impacts from Implementing Such a Policy.

ER P1 encourages the State Water Resources Control Board to adopt, on an expedited basis, updated flow objectives for the Delta and updated flow criteria for

high-priority tributaries in the Delta watershed. Draft EIR at Appendix C-4. According to the Draft EIR, the policy “encourages the SWRCB to consider public trust resources in development of Delta flow objectives, and this could encourage a more natural flow regime in the Delta.” Draft EIR at 2A-39.

Neither the Fifth Draft Delta Plan nor the Draft EIR ever define what constitutes a “more natural flow regime.” Without knowing exactly what the Council means by this term, there is no way to evaluate the impact of imposing such a flow regime in the Delta. The Draft EIR should be revised to include this important definition and should re-evaluate Project impacts based on the meaning of this phrase.

In so doing, the EIR must take into account the meaning of “restoration” under Water Code section 85066. That statute provides that “restoration” means “the application of ecological principles to restore a degraded or fragmented ecosystem and return it to a condition in which its biological and structural components achieve a close approximate of its natural potential, taking into consideration the physical changes that have occurred in the past, and the future impact of climate change and sea level rise.” Water Code §85066 (emphasis added). Thus, in defining a “more natural flow regime” the Draft EIR cannot ignore, and specifically must consider, the physical changes that have already occurred as a result of agricultural and urban development in the Delta. Simply requiring flow objectives and criteria that consider only the interests of fish is not permissible.

Moreover, while the Draft EIR and Delta Plan assert that such “more natural flows” are necessary to achieve the coequal goals, they never explain how such flows are consistent with the water supply reliability component of the coequal goals. Water Code §85054 (“‘Coequal goals’ means the two goals of providing a more reliable water supply for California and protecting, restoring, and enhancing the Delta ecosystem.”). In fact, to the extent the plan continues to reference the State Water Resources Control Board’s 2010 Flow Criteria Recommendations, this suggests the policy would have an opposite impact on the availability of water supplies. In other words, water supplies would be *less* reliable than they are currently. Such a result diametrically conflicts with the coequal goal of ensuring a *more* reliable water supply. This impact must be studied and disclosed to the public.

10. Water Supply Reliability Recommendation R5 Should Be Deleted or Significantly Revised.

Recommendation WR R5 provides that “The State Water Resources Control Board and/or the Department of Water Resources should require that proponents requesting a new point of diversion, place of use, or purpose of use that results in new or increased use of water from the Delta watershed should demonstrate that the project proponents have evaluated and implemented all other feasible water supply alternatives.” Appendix C-9. The recommendation essentially halts all new diversions from the watershed. At a minimum, this policy should be limited to out-of-Delta

requests to divert Delta water. The recommendation should be clarified that it does not apply to in-basin water use.

11. The Draft EIR Should Include Information Regarding the Financial and Economic Costs of the Proposed Project.

CEQA Guideline §15124 requires that an EIR describe a project's "technical, economic, and environmental characteristics." Guideline §15124(c). Although Chapter 9 of the Project as proposed includes a Finance Plan Framework, including financing needs as well as a recommended financing strategy for the Delta Plan, the Draft EIR does not evaluate or disclose these economic characteristics nor does it analyze the potential physical impacts associated with the financing plans. The EIR must include this information in order for the decision makers and the public to understand the true environmental impacts of the "whole of the action," which necessarily includes financing requirements or policies.

12. The Draft EIR Fails to Analyze the Foreseeable Impacts of Incorporating the Bay Delta Conservation Plan into the Delta Plan.

Under the Delta Reform Act, the Bay Delta Conservation Plan ("BDCP") must be incorporated into the Delta Plan if certain conditions are met. Water Code §85320. The Draft EIR, however, does not clearly explain the relationship between the Delta Plan and the BDCP nor does it address the true environmental impacts that are likely to result from incorporating the BDCP into the Delta Plan. Indeed, the Draft EIR omits any analysis of the effect incorporating the BDCP into the Delta Plan will have on the regulatory breadth of the Project. Draft EIR at 2A-24 ("If BDCP is incorporated into the Delta Plan, it will become part of the Delta Plan and, therefore, part of the basis for future consistency determinations.").

Rather than treating the BDCP as a "cumulative" project (Draft EIR at 23-1), the EIR must analyze the BDCP as part of the Project as a "whole." For purposes of CEQA, the term "project" means "the whole of an action, which has a potential for resulting in either a direct physical change in the environment, or a reasonably foreseeable indirect physical change in the environment." Guideline §15378(a). Because the Council must incorporate the BDCP into the Delta Plan assuming certain conditions are met, and, according to the Draft EIR, the BDCP would then be used as the basis for consistency determinations (Draft EIR at 2A-24), the BDCP has a vast potential for resulting in direct and indirect physical changes in the environment. The Draft EIR does not disclose or analyze these impacts.

Changing the BDCP from a voluntary habitat conservation plan and natural community conservation plan into a mandatory regulatory program with which all projects within the Delta must comply has far-reaching regulatory and environmental implications. Neither the decision makers nor the public can evaluate these impacts, however, because the Draft EIR does not discuss them. Detailed information regarding

the effects of the BDCP must be included in the EIR. Without it, the EIR thus fails as an informational document under CEQA.

13. The Draft EIR Errors are Prejudicial.

As set forth above, the Draft EIR omits a substantial amount of critical information thereby thwarting informed decisionmaking. CEQA "provides that 'noncompliance with the information disclosure provisions of this division which precludes relevant information from being presented to the public agency...may constitute a prejudicial abuse of discretion..., *regardless of whether a different outcome would have resulted if the public agency had complied with those provisions.*'" Pub.Res.Code §21005(a) (emphasis added). Pursuant to *Rural Landowners Association v. Lodi City Council* (1983) 143 Cal.App.3d 1013, 1023, the omission of such information is a prejudicial legal error and the EIR must be revised and recirculated prior to certification or project approval.

Very truly yours,



JEANNE M. ZOLEZZI
Attorney-at-Law

cc: Board of Directors
Kevin M. Kauffman