



**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA**

FILED

04/06/22

03:54 PM

A2202015

Application of Pacific Gas and Electric Company for Compliance Review of Utility-Owned Generation Operations, Portfolio Allocation Balancing Account Entries, Energy Resource Recovery Account Entries, Contract Administration, Economic Dispatch of Electric Resources, Utility-Owned Generation Fuel Procurement, and other Activities for the Record Period January 1 Through December 31, 2021.

Application No. 22-02-015

(U 39 E)

**CALIFORNIA COMMUNITY CHOICE ASSOCIATION'S
PROTEST TO THE APPLICATION OF PACIFIC GAS AND ELECTRIC COMPANY**

Evelyn Kahl
General Counsel and Director of Policy
CALIFORNIA COMMUNITY CHOICE
ASSOCIATION
One Concord Center
2300 Clayton Road, Suite 1150
Concord, CA 94520
Telephone: (415) 254-5454
E-Mail: regulatory@cal-cca.org

Tim Lindl
Nikhil Vijaykar
KEYES & FOX LLP
580 California Street, 12th Floor
San Francisco, CA 94104
Telephone: (510) 314-8385
E-mail: tlindl@keyesfox.com
nvijaykar@keyesfox.com

April 6, 2022

TABLE OF CONTENTS

I. CALCCA’S INTEREST3

II. GROUNDS FOR PROTEST6

 A. Vintaging of Utility-Owned Generation6

 B. Prior Period Entries.....8

 C. Contract Amendments9

 D. Supplemental Testimony on Internal Audit.....10

 E. Other Issues that Require Further Investigation and Analysis.....11

III. ISSUES, CATEGORIZATION OF PROCEEDING, NEED FOR HEARINGS
AND PROPOSED PROCEDURAL SCHEDULE11

 A. Scope of Issues to be Considered.....11

 B. Categorization12

 C. Need for Hearings13

 D. Schedule13

IV. COMMUNICATIONS14

V. CONCLUSION.....14

TABLE OF AUTHORITIES

	Page
California Public Utilities Commission Decisions	
D.04-12-048	9
D.08-09-012	9
D.12-12-030	3
D.15-07-044	3
D.18-01-009	3
D.18-10-019	4, 5, 6
D.19-10-001	6
D.20-12-038	4
California Public Utilities Commission Proceedings	
A.20-02-009	5, 9
A.21-03-008	5, 10
A.22-02-015	1, 14
R.17-06-026	4
California Public Utilities Commission Rules of Practice and Procedure	
Rule 2.6	1

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA**

Application of Pacific Gas and Electric Company for Compliance Review of Utility-Owned Generation Operations, Portfolio Allocation Balancing Account Entries, Energy Resource Recovery Account Entries, Contract Administration, Economic Dispatch of Electric Resources, Utility-Owned Generation Fuel Procurement, and other Activities for the Record Period January 1 Through December 31, 2021.

Application No. 22-02-015

(U 39 E)

**CALIFORNIA COMMUNITY CHOICE ASSOCIATION'S
PROTEST TO THE APPLICATION OF PACIFIC GAS AND ELECTRIC COMPANY**

Pursuant to Rule 2.6 of the Rules of Practice and Procedure of the California Public Utilities Commission (“Commission” or “CPUC”), the California Community Choice Association¹ (“CalCCA”) hereby protests the relief sought in the above-captioned *Application of Pacific Gas and Electric Company (PG&E) for Compliance Review of Utility-Owned Generation Operations, Portfolio Allocation Balancing Account Entries, Energy Resource Recovery Account Entries, Contract Administration, Economic Dispatch of Electric Resources, Utility-Owned Generation Fuel Procurement, and other Activities for the Record Period January 1 Through December 31, 2021. (U 39 E)* (“Application”).

¹ California Community Choice Association represents the interests of 23 community choice electricity providers in California: Apple Valley Choice Energy, Central Coast Community Energy, Clean Energy Alliance, Clean Power Alliance, CleanPowerSF, Desert Community Energy, East Bay Community Energy (EBCE), Lancaster Choice Energy, Marin Clean Energy (MCE), Orange County Power Authority, Peninsula Clean Energy (PCE), Pico Rivera Innovative Municipal Energy, Pioneer Community Energy, Pomona Choice Energy, Rancho Mirage Energy Authority, Redwood Coast Energy Authority, San Diego Community Power, San Jacinto Power, San José Clean Energy (SJCE), Santa Barbara Clean Energy, Silicon Valley Clean Energy, Sonoma Clean Power, and Valley Clean Energy.

In its Application, PG&E requests that the Commission find:

1. that it prudently administered and managed its utility-owned generation (“UOG”) facilities and Qualifying Facility (“QF”) and non-QF contracts in compliance with all applicable rules, regulations and Commission decisions;
2. that it achieved least-cost dispatch of its energy resources and economically-triggered demand response programs pursuant to SOC 4;
3. that the entries recorded in the Energy Resource Recovery Account (“ERRA”) and the Portfolio Allocation Balancing Account (“PABA”) are reasonable, appropriate, accurate and in compliance with Commission decisions;
4. that its fuel procurement and hedging activities complied with its Commission-approved Bundled Procurement Plan (“BPP”);
5. that its resource adequacy sales complied with the BPP;
6. that the costs incurred and recorded in the Green Tariff Shared Renewables Memorandum Account (“GTSRMA”), Green Tariff Shared Renewables Balancing Account (“GTSRBA”), DAC-SASH balancing account (“DACSASHBA”), Disadvantaged Communities Green Tariff Balancing Account (“DACGTBA”), the Community Solar Green Tariff Balancing Account (“CSGTBA”), and the Centralized Local Procurement Sub-Account (“CLPSA”) in the New System Generation Balancing Account (“NSGBA”) are reasonable and in compliance with applicable tariffs and Commission directives.²

The impact of PG&E’s Application on both departed and bundled customers requires cautious and careful consideration under the applicable standards of review. PG&E, as the

² Application at 20.

applicant, has the burden of proof³ and must satisfy that burden based on a preponderance of the evidence.⁴

CalCCA protests the Application on the grounds that the utility has fallen short of demonstrating that the entirety of the relief it seeks meets the utility's burden. CalCCA has identified several issues below that should prevent immediate adoption of the relief requested in the Application without further examination before the Commission. CalCCA respectfully requests that the Commission set this matter for hearing to fully examine those issues together with any other issues that may arise during the course of this proceeding.

I. CALCCA'S INTEREST

As noted above, CalCCA represents the interests of 23 community choice aggregators ("CCAs") in California, including 11 CCAs that serve PG&E's delivery service customers. Except for SJCE and CleanPowerSF, each of those CCAs is governed by a Board of Directors comprised of elected officials who represent the individual cities and counties the CCA serves, or an elected City Council. CleanPowerSF is the CCA for the City and County of San Francisco, which the San Francisco Public Utilities Commission operates. SJCE is the City of San Jose's CCA program, which the San Jose Community Energy Department administers. While CalCCA's advocacy frequently benefits both bundled and unbundled customers, the CCAs are the sole advocates for their customers and their local energy programs before this Commission.

CCA customers receive generation services from their local CCA and receive transmission, distribution, billing, and other services from PG&E. As such, CCA customers in

³ D.12-12-030 at 42; Application at 4.

⁴ *See, e.g.* D.18-01-009 at 9-10; D.15-07-044 at 29 (observing that the Commission has discretion to apply either the preponderance of evidence or clear and convincing standard in a ratesetting proceeding but noting that the preponderance of evidence standard is the "default standard to be used unless a more stringent burden is specified by the statute or the Courts."); Application at 4.

PG&E’s service territory must pay the same electric distribution, transmission and non-bypassable rates as PG&E’s bundled customers. However, CCA customers pay CCA-specific generation rates, which vary and are partially influenced by local mandates to increase electric vehicle use, procure and maintain clean electricity portfolios that in many cases exceed state requirements for renewable generation, and achieve other local goals. For example, last year, PGE became the first load-serving entity in California to provide 100% greenhouse-gas free energy to each of its customers, well in advance of the State’s 2045 goal.

CCA and other unbundled customers are also subject to several non-bypassable charges, including the Power Charge Indifference Adjustment (“PCIA”). The Commission adopted the PCIA to ensure that when investor-owned utility (“IOU”) customers depart from bundled service and receive their electricity from a non-IOU provider, such as a CCA, “those customers remain responsible for costs previously incurred on their behalf by the IOUs—but only those costs.”⁵ The level of the PCIA during the 2021 record period was determined, initially, in Decision (D.) 20-12-038 as a forecast of the above-market costs stemming from PG&E’s generation portfolio over the course of that year. Prior to D.18-10-019, the PCIA rate was set only on this forecast basis and not true-up for unbundled customers - only bundled customers’ rates were subject to a true-up.

D.18-10-019 requires that PG&E true up the forecasted costs (net of forecasted market revenues or imputed revenues) approved in D.20-12-038 with the actual recorded costs (net of actual market revenues or imputed revenues) for PCIA-eligible resources.⁶ It also requires PG&E to true up the revenues it forecasted it would receive from both bundled and departing load

⁵ D.18-10-019 at 3 (October 11, 2018); *see also* R.17-06-026, *Scoping Memo and Ruling of Assigned Commissioner* at 2 (September 25, 2017).

⁶ *Id.*, at Ordering Paragraphs (“OPs”) 7 and 8.

customers over the course of 2021 with the actual revenues it received.⁷ This true-up occurs by comparing the forecasted costs and revenues to the recorded costs and revenues within the PABA.⁸

As noted in more detail below, issues relating to whether the entries that PG&E recorded in the PABA (and the ERRRA) are reasonable, appropriate, accurate, correctly stated, and in compliance with Commission decisions are within scope in this docket.⁹ Moreover, PG&E's management of its generation portfolio and its third-party contracts, as well as its compliance with Commission-approved procurement and resource sales frameworks, directly impact the costs and revenues recorded to the PABA. Since the PABA impacts the PCIA rates that CCAs' customers pay, CalCCA has a direct, clear, real, present, tangible, and pecuniary interest in the outcome of this proceeding.

Finally, it is important to note that the true-up of the PCIA via the PABA reflects the full amount of above-market costs recovered from *both* bundled service and departing load customers. All above-market costs for PG&E's PCIA-eligible generation portfolio are now paid by both bundled and unbundled customers, which share a portion of the PCIA revenue requirement obligations. The ERRRA revenue requirement includes the remaining, at-market portion of the forecasted procurement costs for PG&E's bundled customers. Therefore, as will become evident over the course of this proceeding, many of CalCCA's interests in this case are closely aligned with those of PG&E's remaining bundled customers.

⁷ D.18-10-019 at Ordering Paragraphs ("OPs") 7 and 8.

⁸ A.21-03-008, Prepared Testimony (March 1, 2021) ("PG&E Prepared Testimony").

⁹ See A.20-02-009, Scoping Ruling at 3 (setting the standard of review) (June 19, 2020).

II. GROUNDS FOR PROTEST

CalCCA has identified several issues that impact the interests described above. The specific issues enumerated below should be considered preliminary matters that CalCCA has identified. CalCCA is still examining the Application, conducting discovery, and communicating with PG&E to better understand and analyze the utility's recorded entries for 2021. CalCCA reserves the right to address and protest additional issues within the scope of this proceeding as they arise through continued review, analysis, discovery and investigation of all aspects of the Application and supporting testimony.

A. Vintaging of Utility-Owned Generation

In its testimony, PG&E explains that following Commission Decisions 18-10-019 and 19-10-001, which significantly modified the accounting for the PCIA, management requested that PG&E Internal Audit ("IA") perform an audit of the processes and controls employed to record certain generation and procurement related costs and revenues to the PABA after the first record period was complete. IA finalized its audit in July 2020. Among other findings, IA found that it "could not determine the validity of the vintage classification for several UOG resources due to a lack of a formal definition of the UOG construction start date."¹⁰ IA recommended that management establish "a formal definition of the construction start date that can be consistently applied."¹¹

In response, PG&E's Power Generation, Accounting, and Rates teams developed the following formal definition of "UOG construction start date":

For the purpose of determining the "Construction Start Date" for PCIA-eligible utility owned (UO) generation resources and storage resources, PG&E shall use the later of: (1) the first date that expenditures are recorded to SAP Project Order(s) established for

¹⁰ PG&E Testimony at 12-4:8-10.

¹¹ *Id.* at 12-4:11-13.

the resource that are associated with site-specific construction work and that will be capitalized once the project reaches commercial operation, or (2) the date the Commission approves the new generation resource for cost recovery. Alternatively, if the Commission decision directing procurement assigns a resource vintage prior to selection of the resource, the Commission-assigned vintage will supersede vintaging the resource based on a construction start date.¹²

PG&E analyzed whether any resources were assigned to the incorrect vintage under this definition of “Construction Start Date” and evaluated whether or not to reassign such resources or make accounting adjustments. PG&E explains that “[o]nly three resources would have been assigned a different vintage under the new formal definition of “Construction Start Date”” and recommends “grandfathering” those resources into their existing vintages.¹³

CalCCA notes that PG&E’s proposed definition of “Construction Start Date” may be reasonable and may provide necessary clarity to establish UOG vintage for cost recovery purposes. However, CalCCA has concerns regarding PG&E’s proposed definition which may require discovery to resolve. Specifically, PG&E’s proposed definition of “Construction Start Date” is based in part on “the first date that expenditures are recorded to SAP Project Order(s) established for the resource.” PG&E has not explained whether that date would be reasonably ascertainable by any entity except PG&E and therefore CalCCA has concerns regarding the transparency (or lack thereof) of construction start dates (and resulting UOG vintages) under PG&E’s proposed definition. To the extent that PG&E’s proposed definition of “Construction Start Date” is reasonable, CalCCA will also investigate whether it is reasonable—as PG&E proposes—to “grandfather” the three resources that should be assigned a different vintage under that definition into their existing vintages.

¹² PG&E Testimony at 12-4:20-30.

¹³ *Id.* at 12-4:34-37.

B. Prior Period Entries

In its testimony, PG&E describes certain matters in which PG&E and a counterparty engaged in a dispute resolution process.¹⁴ Depending on the time period that each of those disputes related to, the disputes (and their respective resolutions) may require prior period adjustments. CalCCA will investigate these disputes through discovery and will present testimony and legal briefing as necessary to address any prior period adjustments required as a result of these disputes.

PG&E also explains that on December 20, 2013, the California Independent System Operator (“CAISO”) issued a market notice announcing settlement adjustments affecting trade days July 16, 2004 to March 31, 2009.¹⁵ On June 26, 2014, PG&E received a \$35,464,297 payment from CAISO for these historical settlement adjustments.¹⁶ And in May 2021 and September 2021, PG&E received a total of \$22,079,810 in credits for interest payments on the \$35,464,297 for the period June 19, 2014 through September 17, 2021.¹⁷ PG&E states that the \$22,079,810 in interest payment credits were booked into ERRR.¹⁸ PG&E’s accounting for the interest payment credits received in 2021 (but pertaining to the period June 19, 2014 through September 17, 2021) requires further scrutiny. To the extent that credits relate to overpayments made not only by bundled customers but also by unbundled customers (prior to departing PG&E bundled service), those customers should also receive the benefit of the interest payment credits that PG&E received during the record period. CalCCA will investigate this issue through

¹⁴ PG&E Testimony at 9-15 – 9-17.

¹⁵ *Id.* at 10-5:31-33.

¹⁶ *Id.* at 10-6:8-9.

¹⁷ *Id.* at 10-6:10-13.

¹⁸ *Id.* at 10-6:13-14.

discovery and may submit testimony and legal briefing to address the appropriate accounting for the \$22,079,810 in interest payment credits that PG&E received from CAISO in 2021.

C. Contract Amendments

Chapter 9 of PG&E's testimony in this proceeding concerns PG&E's contract administration practice, changes that occurred to the contracts administered, and the results achieved regarding contract administration during the record period.¹⁹ PG&E must show that the entries recorded in the ERRA and the PABA are reasonable, appropriate, accurate, and in compliance with Commission decisions, that it adhered to Standard of Conduct 4, and that it prudently administered its contracts.²⁰ In Table 9-9, PG&E describes certain contract amendments and consent to assignment during the record period.²¹

CalCCA has identified certain contracts that may reflect material modifications from the original terms and, therefore, require further investigation to determine whether those contracts must be re-vintaged. In particular, several contract amendments addressed emergency procurement requirements for summer 2021. CalCCA will review those amendments to determine whether PG&E has recorded the incremental costs of such procurement to the appropriate cost recovery vehicle. To the extent that PG&E renegotiated material terms of its contracts in 2021, CalCCA contends that the contracts should be re-vintaged accordingly and will present testimony and legal briefing on this matter over the course of this proceeding.²²

¹⁹ PG&E Testimony at 9-1:11-14.

²⁰ See Application at 17-18.

²¹ PG&E Testimony at 9-30.

²² The core principle of vintaging is to identify when a contract commitment is made or renegotiated for a resource so that customers may be assigned responsibility for that resource. See D.04-12-048 at 55; D.08-09-012 at 59. If a resource commitment is made after CCA load has departed, then customers of that CCA should not be fiscally responsible for that power resource because the resource was not procured on their behalf. See A.20-02-009, Joint CCA Opening Brief at 17-20.

D. Supplemental Testimony on Internal Audit

PG&E's testimony references PG&E's Internal Audit department's audit of processes and controls used to record certain entries to PABA.²³ That audit, performed on the PABA during the 2020 record period, concluded that PG&E's processes and controls were "Not Adequate" and described a series of recording errors in the PABA. In PG&E's 2020 ERRA Compliance proceeding, A.21-03-008, the Joint CCAs requested that the Commission require PG&E to demonstrate that all identified systemic process and control issues have been corrected, report whether it has taken all the steps necessary to remedy each of the audit report findings, and ensure it has adequate processes and controls in place to reduce the risk of accounting errors in the PABA.²⁴

Accordingly, Ordering Paragraph 3 in the Proposed Decision on PG&E's 2020 ERRA Compliance application requires that PG&E provide, in its 2021 ERRA Compliance filing, the following:

- Testimony describing the actions PG&E has taken or will take to address the deficiencies reported in its 2020 Internal Audit Report on the PABA;
- An internal audit closure document with details of PG&E's implementation of any action plans to address the deficiencies reported in PG&E's 2020 Internal Audit Report; and
- Testimony from PG&E's Chief Regulatory Officer on the actions PG&E has taken or will take to ensure that there is proper accounting and recording of entries in the various balancing and memorandum account reviewed.²⁵

Should the Commission adopt the PD including the above Ordering Paragraph, PG&E will be required to submit supplemental testimony in this proceeding. CalCCA will review that testimony and evaluate whether that testimony raises any additional concerns regarding whether

²³ PG&E Testimony at 12-1:9-11.

²⁴ A.21-03-008, Proposed Decision at 16 (Mar. 16, 2022).

²⁵ *Id.*, OP 3.

PG&E's entries to the PABA are reasonable, appropriate, accurate, and in compliance with Commission decisions.

E. Other Issues that Require Further Investigation and Analysis

CalCCA hopes to work with PG&E over the course of this proceeding to review PG&E's workpapers and better understand, investigate and potentially submit testimony regarding various components of the Application, including but not limited to:

- Whether PG&E's accounting of costs associated with various procurement are correctly, appropriately and accurately recorded to ERRA and PABA in compliance with Commission decisions;
- Whether PG&E's accounting of CAISO settlement charges and revenues are correctly, appropriately and accurately recorded to ERRA, PABA and other balancing accounts in compliance with Commission decisions;
- Whether PG&E's administrative costs associated with the implementation and operation of the Central Procurement Entity are correctly, and accurately recorded to the appropriate balancing accounts in compliance with Commission decisions, and;
- Green Tariff Shared Renewable ("GTSR")-related issues such as whether revenue from GTSR customers was booked to the correct balancing accounts.

III. ISSUES, CATEGORIZATION OF PROCEEDING, NEED FOR HEARINGS AND PROPOSED PROCEDURAL SCHEDULE

A. Scope of Issues to be Considered

PG&E's Application proposes the following issues for consideration in this proceeding:

1. Whether PG&E, during the record period, prudently administered and managed the following, in compliance with all applicable rules, regulations, and Commission decisions, including but not limited to Standard of Conduct No. 4 (SOC 4):
 - a. Utility-Owned Generation Facilities;
 - b. Qualifying Facilities (QF) Contracts and Non-QF Contracts;

If not, what adjustments, if any, should be made to account for imprudently managed or administered resources?

2. Whether PG&E achieved least-cost dispatch of its energy resources and economically-triggered demand response programs pursuant to SOC 4;
3. Whether the entries recorded in the Energy Resource Recovery Account and the Portfolio Allocation Balancing Account are reasonable, appropriate, accurate, and in compliance with Commission decisions;
4. Whether PG&E's greenhouse gas instrument procurement complied with its Bundled Procurement Plan;
5. Whether PG&E administered resource adequacy procurement and sales consistent with its Bundled Procurement Plan;
6. Whether the costs incurred and recorded in the following accounts are reasonable and in compliance with the applicable tariffs and Commission directives:
 - a. Green Tariff Shared Renewables Memorandum Account;
 - b. Green Tariff Shared Renewables Balancing Account;
 - c. Disadvantaged Community – Single Family Solar Affordable Homes Balancing Account;
 - d. Disadvantaged Community – Green Tariff Balancing Account;
 - e. Community Solar Green Tariff Balancing Account;
 - f. Centralized Local Procurement Sub-Account;
7. Whether there are any safety considerations raised by this Application.

This statement of issues encompasses the issues CalCCA has raised in this Protest.

CalCCA does not recommend any specific modification to PG&E's list to include those issues.

B. Categorization

CalCCA agrees with the categorization of this proceeding as ratesetting.²⁶

²⁶ See Application at 17.

C. Need for Hearings

While CalCCA shares PG&E’s hope to resolve the issues raised by this Application without hearings²⁷, CalCCA agrees that evidentiary hearings may be necessary to present facts related to those issues.

D. Schedule

CalCCA has conferred with PG&E, the Public Advocates Office, and other groups anticipated to participate in this proceeding as parties, and can represent that those groups have agreed on the following mutually acceptable alternative to the procedural schedule proposed in PG&E’s application:

Application Filed	February 28, 2022
Protests and Responses Filed and Served	30 days after Daily Calendar Notice
Reply filed	10 days after Protests and Responses
Prehearing Conference	June 8, 2022
Cal Advocates and Intervenor Testimony	August 24, 2022
Rebuttal testimony served	October 3, 2022
Settlement Discussions	October-November 2022
Evidentiary Hearings	November 14-16, 2022
Concurrent Opening Briefs	December 2, 2022
Concurrent Reply Briefs	December 19, 2022
Proposed Decision	TBD
Final Decision	TBD

CalCCA submits that this proposed alternative is more reasonable than the original schedule that PG&E proposed because it will minimize overlap and conflicts with major anticipated procedural deadlines for the IOUs’ ERRA Forecast cases. Moreover, to the extent that the Commission adopts the Proposed Decision (“PD”) in PG&E’s 2020 ERRA Compliance case (as mentioned above), the alternative procedural schedule described above will give PG&E

²⁷ See Application at 17.

additional time to develop the supplemental testimony required by that PD and give the parties additional time to review that testimony, before the prehearing conference. CalCCA therefore requests that the Commission approve this agreed-upon proposed alternative procedural schedule for this proceeding.

IV. COMMUNICATIONS

CalCCA consents to “email only” service and requests that the following individuals be added to the service list for A.22-02-015 on behalf of CalCCA:

Party Representative for CalCCA:

Tim Lindl
KEYES & FOX LLP
580 California St., 12th Floor
San Francisco, CA 94104
Telephone: (510) 314-8385
E-mail: tlindl@keyesfox.com

Requested Information-Only Service List Additions for CalCCA:

Brian Dickman
NEWGEN STRATEGIES & SOLUTIONS LLC
225 Union Boulevard, Suite 305
Lakewood, CO 80228
Telephone: (303) 828-4035
E-mail: bdickman@newgenstrategies.net

Nikhil Vijaykar
KEYES & FOX LLP
580 California St., 12th Floor
San Francisco, CA 94104
Telephone: (408) 621-3256
E-mail: nvijaykar@keyesfox.com

Evelyn Kahl
General Counsel and Director of Policy
CALIFORNIA COMMUNITY CHOICE
ASSOCIATION
One Concord Center
2300 Clayton Road, Suite 1150
Concord, CA 94520
Telephone: (415) 254-5454
E-mail: regulatory@cal-cca.org

V. CONCLUSION

For all the foregoing reasons, CalCCA respectfully requests the Commission set this matter for hearing to fully examine the issues discussed above.

Respectfully submitted,

A handwritten signature in black ink, appearing to be 'Tim Lindl', written over a horizontal line.

Tim Lindl
Nikhil Vijaykar

KEYES & FOX LLP
580 California Street, 12th Floor
San Francisco, CA 94104
Telephone: (510) 314-8385
E-mail: tlindl@keyesfox.com
nvijaykar@keyesfox.com

Counsel to
CALIFORNIA COMMUNITY CHOICE
ASSOCIATION

Dated: April 6, 2022