

PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

ENERGY DIVISION

RESOLUTION E-3488
JULY 16, 1997

R E S O L U T I O N

RESOLUTION E-3488. SOUTHERN CALIFORNIA EDISON COMPANY REQUESTS PERMISSION TO ESTABLISH A COMPETITION TRANSITION CHARGE EXEMPTION (CTCE) MEMORANDUM ACCOUNT AND TARIFF SCHEDULE CTCE-IWD FOR IRRIGATION DISTRICTS AND MEMBERS OF EAST SIDE POWER AUTHORITY. THE REQUESTS ARE GRANTED WITH A MODIFIED EFFECTIVE DATE OF JANUARY 1, 1997.

BY ADVICE LETTERS 1209-E AND 1209-E-A FILED ON DECEMBER 20, 1996 AND JANUARY 16, 1997 RESPECTIVELY.

SUMMARY

1. By Advice Letters (AL)s 1209-E and 1209-E-A, Southern California Edison Company (Edison) requests Commission authorization to establish a Competition Transition Charge Exemption (CTCE) Memorandum Account and Schedule CTCE-IWD for Irrigation/Water Districts and members of East Side Power Authority (ESPA).
2. AL 1209-E was filed in accordance with Public Utilities (PU) Code Section 367, added by Assembly Bill (AB) 1890, and Ordering Paragraph 7 of Commission Decision (D.) 96-12-077.
3. AL 1209-E-A was filed in accordance with PU Code Section 374(a)(3), also added by AB 1890, which requires that the CTCE rates be adjusted as of January 1, 1997.
4. Office of Ratepayer Advocates (ORA) protested both of the advice letters. ORA claims that these two filings fail to comply with Commission rules and applicable laws in several respects. ORA recommends their rejection.
5. Edison responded to ORA's two protests and requested the rejection of both protests because they are not in compliance with General Order (GO) 96-A.
6. This Resolution approves Edison's requests. The Memorandum Account requested by AL 1209-E is approved effective January 1, 1997. The rate tariff of AL 1209-E-A is approved effective January 1, 1997, instead of the requested date of January 16, 1996.

BACKGROUND

1. In compliance with PU Code Section 374, certain types of load will be exempt from all or a portion of the otherwise applicable CTC. Among these types of load are certain irrigation district loads which are exempted from the CTC starting on January 1, 1997. Specifically, PU Code Section 374(a)(1) provides that 110 megawatts of irrigation district load allocated among the three largest electric utilities shall be exempt from paying the CTC. PU Code Section 374 (a)(3) further provides that starting January 1, 1997, rates shall be adjusted so that loads used to power pumps owned by members of ESPA to pump water for district purposes as of December 20, 1995 will not be required to pay the CTC.

2. AB 1890 also established a "Fire Wall" to ensure that the costs of CTC exemptions are recovered only from other customers within the same subgroup established by the Fire Wall. PU Code Section 367(e)(1) states that the cost of the CTC exemptions granted to members of the combined class of residential and small commercial customers shall be recovered, to the extent possible, from the remainder of these customers, and the cost of the CTC exemptions granted to members of the combined class of customers other than residential and small commercial customer shall be recovered, to the extent possible, only from the rest of these customers.

3. The establishment of the CTCE Memorandum Account will enable Edison to track the CTC that would have been recovered from certain customers if not for exemptions set forth in PU Code Sections 369, 372, 373 and 374. This proposed Memorandum Account includes four subaccounts to ensure that the unrecovered costs resulting from the exemptions are tracked pursuant to the Fire Wall provision.

4. The following is a description of the four CTCE Memorandum Account subaccounts necessary to ensure that the cost of the CTC exemption is recovered only from other customers of the same subgroup:

- a. Residential and Small Commercial Customer Irrigation Districts Subaccount,
- b. Residential and Commercial Customer Non-Irrigation Districts Subaccount,
- c. Large Customer Irrigation Districts Subaccount, and
- d. Large Customer Non-Irrigation Districts Subaccount.

5. The monthly CTC exemptions would be calculated based on the difference between the customers' otherwise applicable CTC and their actual CTC payments. The exemption would appear on each customer's bill as a credit adjustment. If final Commission approval of the CTCE calculation is different than that proposed, Edison would record the appropriate corrections, plus interest, in the CTCE Memorandum Account.

July 16, 1997

6. For 1998 and beyond, the CTC associated with each rate schedule would be identified in that rate schedule as proposed in Edison's ratesetting Application (A.96-12-019), or as otherwise adopted by the Commission.

7. The establishment of the CTCE Memorandum Account would not guarantee recovery of costs of CTC exemptions, but instead, would allow the Company the opportunity to recover amounts recorded in these subaccounts subject to the Fire Wall provision set forth in PU Code Section 367(e)(1). Pursuant to PU Code Section 367(a)(5), the amounts recorded in the Non-Irrigation Districts subaccounts cannot be recovered after December 31, 2001, and the amounts recorded in the Irrigation Districts subaccounts cannot be recovered after March 31, 2002.

8. PU Code Section 367(e)(3) states that "The commission shall retain existing cost allocation authority, provided the fire wall and rate freeze principles are not violated."

9. Ordering Paragraph 7 of D.96-12-077 requires that the ALs filed by Edison and San Diego Gas & Electric (SDG&E) shall contain a proposed formula for calculating the costs of CTCE which will be subject to Commission review prior to approval.

NOTICE

1. Edison's AL 1209-E and 1209-E-A were served on other utilities, government agencies and to all interested parties who requested such information, in accordance with the requirements of GO 96-A. AL 1209-E and AL 1209-E-A were noticed in the Commission calendar.

PROTESTS

1. On January 9, 1997 the ORA protested Edison's AL 1209-E. ORA claims that Edison's filing:

- a. Does not comply with PU Code Section 374,
- b. Does not demonstrate that the exempted accounts fall within the limits of Section 374,
- c. Is unclear as to how exemptions will apply,
- d. Attempts to identify on its own the CTCE costs,
- e. Does not provide specific tariff rates, and
- f. Incorrectly accrues interest for its CTCE Memorandum Account, and
- g. Does not comply with GO 96-A, Section IV.B.

2. Edison responded to ORA's protest on March 21, 1997 at the request of the Energy Division (ED). Edison claimed that it had not been served a copy of ORA's protest. Edison further stated that, "ORA's protest should be disregarded since ORA failed to comply with General Order (GO) 96-A, Section H."

July 16, 1997

3. On February 6, 1997 ORA protested Edison's AL 1209-E-A. ORA claims that Edison's filing:

- a. Is not in compliance with GO 96-A, Section III.E.,
- b. Incorrectly estimates the CTCE discount rate,
- c. Does not comply with Ordering Paragraph 7 of D.96-12-077, and
- d. Does not comply with GO 96-A, Section IV.B.

4. Edison responded to ORA's second protest on February 19, 1997 claiming ORA's protest violates GO 96-A, Section H.

DISCUSSION

Advice Letter 1209-E

1. ORA's protest, Edison's responses, and ED's comments are summarized as follows:

- a. i. ORA claims that "Section 374 limits exemption to that portion of an irrigation district's load 'that is used to power pumps...' and 'is being used to pump water for district purposes.' Attachment B of AL 1209-E lists 5 accounts: numbers 27, 28, 29, 46 and 47 which are not on agricultural tariff schedules, and would apparently not comply with the strictures of Section 374."
- ii. Edison's response to ORA's claim is that "PU Code Section 374 does not require that exempt accounts be agricultural water pumping exclusively, 'only that they are being used to pump water for district purposes.' The five General Service accounts identified by ORA pump water for district purposes. Edison's tariffs do not restrict water pumps or agricultural customers to any particular schedule. These customers are eligible to take service under a General Service rate schedule."
- b. i. ORA claims that "Edison generally failed to describe whether it determined that portion of the load of any of the 57 accounts were used to pump water for district purposes. As a purported compliance filing, Edison should be required to affirmatively demonstrate that exempted accounts fall within the limits of Section 374."
- ii. Edison's answer to ORA's claim is that "Edison personnel worked with the affected water districts to generate a list of 71 accounts, from seven ESPA members, which met the requirements of PUC Section 374. On January 16, 1997 Edison provided workpapers to ED to support the eligibility of the GS-1/GS-2 accounts who met the agricultural purpose criteria."

July 16, 1997

- c. i. ORA claims that "AL 1209-E is unclear as to how exemptions will apply. In part, this lack of clarity is attributable to a failure to comply with 374(a)(3) which states that 'The rates applicable to these districts and agencies shall be adjusted as of January 1, 1997.' Edison's advice letter filing is not a rate filing. If Edison intends to adjust the rates of some customers now, it must file conforming changes to the tariffed rate schedules of those customers. If there is no rate adjustment, there can be no unrecovered costs for those customers which Edison continues to serve."
- ii. Edison's response to ORA's claim is that "AL 1209-E states exactly how the CTC exemption would be calculated in 1997 for those customers identified in PU Code Section 374. Additionally on January 16, 1997 Edison filed Advice 1209-E-A, at the Energy Division's directive, which set forth the CTC exemptions described on Page 3 of Advice 1209-E in Tariff Schedule CTCE-IWD. Thus, Edison has filed the conforming changes to the Tariff Schedules that ORA claims is needed to comply with PU Code Section 374."
- d. i. ORA claims that "Section 374 provides that '...the obligation to pay the uneconomic costs identified in Sections 367, 368, 375, and 376 shall not apply to...' certain irrigation districts. Section 367 states that 'the Commission shall identify...' uneconomic costs. Edison claims that this is a compliance filing. A utility cannot identify on its own those costs; it is the Commission's legislative duty to identify, and present the results as a compliance filing."
- ii. Edison's reply to ORA's claim is that "Edison has described a methodology for complying with state law which requires an exemption from certain costs, for certain customers, beginning January 1, 1997. The exact nature of this calculation has not yet been decided by the Commission. Edison has described a proxy for this CTC exemption for 1997, and states in Advice 1209-E that, 'If final Commission approval of the CTC exemption calculation is different than that proposed, Edison will record the appropriate corrections, plus interest, in the CTCE Memorandum Account.'"
- e. i. ORA claims that "The tariff language submitted fails to describe adequately 'competition transition charge costs that would have been recovered.' The tariff fails both to describe those elements of costs which would have been recovered, and how the volume of sales will be determined."

July 16, 1997

- ii. Edison's response to ORA's claim is that "Contrary to ORA's claim, Schedule CTCE-IWD, filed on January 16, 1997 in Advice 1209-E-A, sets forth the CTC exemptions described on Page 3 of Advice 1209-E. The tariff language filed in Edison's Advice 1209-E-A describes exactly how 'competition transition charge costs that would have been recovered' are determined. This method is consistent with Edison's proposal for determining CTC responsibility for all customers beginning in 1998. As also described in Advice 1209-E and set forth in Schedule CTCE-IWD, these CTC billing factors would be calculated monthly, and applied to each account's metered usage every month to determine each account's bill credit."
- f. i. ORA claims that "the authority which Edison cites for this filing does not provide for the exempted amounts to be interest bearing. The legislation only provides for utilities an opportunity to recover the amount of the exemptions, not the time value of money associated with those exemptions."
- ii. Edison's answer to ORA's claim is that "contrary to ORA's claim, D.96-12-077 directs Edison and SDG&E to 'submit Advice Letters to establish a CTC Exemption Memorandum Account using a similar framework to that presented in PG&E's Advice Letter, tailored to each utility's specific situation regarding irrigation districts and AB 1890 requirements.' Pacific Gas and Electric's (PG&E) CTC Exemption Memorandum Account Advice Letter allows the utility to collect interest."
- g. ED's review shows that Edison satisfactorily responded to the above issues. ORA's last claim is that AL 1209-E is in violation of Section IV.B, GO 96-A. Since ORA makes the same claim in AL 1209-E-A, the discussion of this issue is included in the discussion of AL 1209-E-A below.

Advice Letter 1209-E-A

2. ORA's protest, Edison's response, and ED's comments are summarized as follows:

- a. i. ORA claims that "AL 1209-E-A fails to adhere to the requirements of Article III.E. of GO 96-A, as it does not include the new (N) symbol for this new schedule."
- ii. Edison's response to ORA's claim is that "GO 96-A does not require the new (N) symbol on new rate schedules, only that the new offering be signified as an original sheet (Section II.C(1)(b)). Schedule CTCE-IWD, as contained in Advice 1209-E-A, clearly states at the top that it is an original rate schedule. This is

July 16, 1997

consistent with how Edison has historically denoted new rate schedules." ED agrees with Edison's claims.

- b. i. ORA claims that "Edison has failed to provide any supporting analysis or rationale for its calculation of a CTC exemption. Edison fails to explain why its generation costs related to uncollectibles, customer services and information, and administrative and general costs should be considered as CTC."
- ii. Edison's response to ORA's claim is that "Edison's CTC exemption calculation was discussed on Page 3 of Advice 1209-E with the rate calculation and rate component sources clearly identified in Attachment C of the Advice Letter. Advice 1209-E-A simply complied with the Energy Division's directive to establish a rate schedule which sets forth the CTC exemption as described in Advice 1209-E." ED agrees with Edison claims.
- c. i. ORA claims that AL 1209-E-A "fails to comply with Ordering Paragraph 7 of D.96-12-077. Edison arrogates determination of the appropriate level of CTC to itself in this rate schedule. Paragraph 7 states that 'The Advice Letters filed by Edison and SDG&E shall contain a proposed formula for calculating the costs of CTC exemptions which shall be subject to Commission review prior to approval.' Edison's designation of the effective date as the date filed clearly precludes meaningful Commission review. Furthermore, the Commission decision logically suggests that such an important matter as establishment of the CTC must be voted upon by the Commission, pursuant to a resolution, rather than delegated to Commission staff."
- ii. Edison's response to ORA's claim is that "D.96-12-077 also states that if the decision is inconsistent with any provision of AB 1890, the language of the statute prevails (Conclusion of Law No. 3). The tariff changes set forth in Advice 1209-E were made pursuant to PUC Section 374, established by AB 1890, which requires the CTC exemption commence January 1, 1997. Advice 1209-E was filed before D.96-12-077 was issued. If Edison had waited for Commission review and approval to provide the CTC exemption to qualifying customers, it would have been in violation of state law. ORA's interpretation of the decision is incorrect as the decision itself states that the language of the statute prevails.
- iii. Edison further states that "Edison recognized that the CTC exemption calculation ultimately adopted by the Commission needs to be implemented. To the extent the Commission approves a calculation methodology different than that proposed by Edison in

July 16, 1997

Advice 1209-E, Edison will make the appropriate correction, plus interest, in the CTCE Memorandum Account. Edison's intention to make the necessary corrections is clearly set forth on Page 3 of Advice 1209-E. Thus, the effective date on Advice 1209-E does not preclude meaningful Commission review."

iv. ED agrees with Edison's methodology for the calculation of CTCE for customers beginning January 1, 1997. The exact methodology has not yet been determined by the Commission. If final Commission approval of the CTCE calculation is different than the proposed, Edison should make the appropriate corrections, plus interest, in the CTCE Memorandum Account.

v. ED disagrees with Edison's assertion that Ordering Paragraph 7 of D.96-12-1997 is inconsistent with AB 1890 "which requires the CTC exemption commence January 1, 1997." According to Edison's own statement, "Advice 1209-E was filed before D.96-12-077 was issued. Furthermore, Edison was aware that PU Code Section 367(e)(3) is authorizing the Commission to perform such reviews. The procedural complications are due to Edison's untimely filing of ALs 1209-E and 1209-E-A.

Compliance with General Order 96-A and Assembly Bill 1890

3. ORA's last claim in both protests is that the effective date of both ALs is in violation of Section IV.B of GO 96-A, because Commission authorization is necessary for an AL filing to be effective on less than 40 days statutory notice. These ALs fail to identify any such Commission authorization.

4. ORA further argues that "Edison's violation of Commission rules with respect to effective dates are repeated and willful. ORA is aware that Energy Division sent investor-owned utilities including Edison a December 12, 1996 letter that directed that no-notice advice letters were not acceptable. ORA's earlier protests of Edison's Advice Letters 1209-E and 1213-E also noted that Edison's filings violated Section III.F of General Order 96-A. Additionally, Commissioner Knight warned utilities at the January 23, 1997 business meeting that 'Our efforts are a mockery if utilities use it as a way to evoke changes in policy without Commission opportunity for review."

5. ORA further asserts that "Edison's actions fail to heed the direction and notice of the Energy Division, the Office of Ratepayer Advocates, Commissioners, and the specific decision which provides for this advice letter filing (D.96-12-077). Several advice letters filed since December 12 contain no-notice provisions. Edison's mockery of Commission process and existing rules should not be tolerated further, and should no longer be dealt with by words alone. Edison is causing Commission staff

July 16, 1997

to waste time and public money responding to its continued violations."

6. ORA's concludes that "Since Edison has not yet understood the importance of the 40 days notice requirement, ORA recommends that Edison should be prohibited from making any advice letter filings (with the exception of compliance filings ordered by a specific ordering paragraph) for a period of 40 days."

7. Edison's response to ORA's last claim is that "The tariff changes set forth in the two filings were required in order to comply with state law, which provides that the CTC exemption commence January 1, 1997, and were filed at the request of the Energy Division (PU Code Section 374). GO 96-A does provide that the effective date shall not be less than 40 days after the date filed unless authorized by the Commission. Statutory requirements, however, must be given at least the same weight as Commission decisions. In fact, D.96-12-077 concludes AB 1890 prevails where there is any inconsistency between the decision and AB 1890. A procedural impediment should not be permitted to cause a violation of state law."

8. There is no evidence that Edison's actions are "willful," as claimed by ORA, and ED cannot support either ORA's recommendation for rejection of both filings, or its recommendation that "Edison should be prohibited from making any advice letter filings for a period of 40 days".

9. ED disagrees with Edison's claim that it was constrained by conflicting requirements of GO 96-A, D.96-12-077 and AB 1890. These conflicts were the results of Edison's untimely filings. PG&E's filings were timely and there was no conflict between GO 96-A, D.96-12-077 and AB 1890.

Energy Division's Recommendations

10. Edison, on December 20, 1996, filed AL 1209-E in accordance with PU Code Section 367(e)(1) in order to establish its CTCE Memorandum Account. Edison requests an effective date of January 1, 1997. Edison, on January 16, 1997, filed AL 1209-E-A in accordance with PU Code Section 374(a)(3) to establish a Schedule CTCE-IWD discount rate. Edison requests an effective January 16, 1997. The primary issue for both filings is the effective date. Edison would have to have filed by November 21, 1996 for these filings to be effective January 1, 1997, and also to comply with AB 1890, D.96-12-077, GO 96-A, and Commission policy on the effective dates of memorandum accounts.

11. AB 1890 was signed into law September 23, 1996. PG&E made its CTCE Memorandum Account filing November 8, 1996, and its CTCE-IWD discount rate filing November 21, 1996. PG&E's filings were made in a timely manner and in accordance with Commission rules and applicable laws. PG&E's filings went into effect January 1, 1997. Unlike PG&E, Edison did not make timely filings. Edison does not explain why its CTCE Memorandum

July 16, 1997

Account was filed only 11 days prior to its requested effective date, and the CTCE-IWD discount rate was filed 16 days after its requested effective date.

12. AL 1209-E does not comply with GO-96-A, Section IV. B, and Ordering Paragraph 7 of D.96-12-077 which requires that the CTCE Memorandum Account "shall contain a proposed formula for calculating the CTC exemptions which will be subject to Commission review prior to approval." Edison's designation of the effective date as January 1, 1997 does not preclude Commission review to determine compliance with statute and Commission requirements.

13. Under normal Commission practice, memorandum accounts are only authorized to accrue costs incurred from or after the date on which the memorandum account is authorized. However, in this case, we will authorize Edison to accrue in its memorandum account the discounts granted to irrigation districts and members of the east side power authority from and after January 1, 1997, because of the provisions of AB 1890. As noted above, AB 1890 requires the discount to go into effect on January 1, 1997. AB 1890 further indicates that the amount of these CTCE discounts should be recovered from other customers of Edison, subject to the fire wall requirements. In light of the statutory direction, a departure from our normal practice is justified.

14. AL 1209-E-A does not comply with GO 96-A and PU Code 374(a) (3) which requires that the effective date of CTCE-IWD rates "commence January 1, 1997." Edison requests that this filing become effective January 16, 1997.

15. Procedural impediments caused by Edison's late filing of AL 1209-E-A should not be permitted to cause violation of state law. Furthermore, if Schedule CTCE-IWD does not become effective January 1, 1997, it will cause financial hardship to those customers who are exempt from CTC charges. ED recommends that AL 1209-E-A should be made effective January 1, 1997 consistent with PU code Section 374(a) (3).

16. ED does not support Edison's request to deny ORA's protests on procedural grounds. ED received ORA's protest concerning AL 1209-E on a timely schedule. ED agrees with Edison's claim that ORA's protest concerning AL 1209-E-A was filed one day later than is required. ED recommends acceptance of ORA's late filing.

July 16, 1997

FINDINGS

1. Southern California Edison Company (Edison) filed Advice Letter (AL) 1209-E to establish a Competition Transition Charge Exemption (CTCE) Memorandum Account on December 20, 1996. Edison requests an effective date of January 1, 1997.
2. Edison filed AL 1209-E-A to establish Tariff Schedule CTCE-IWD for Irrigation Districts and members of East Side Power Authority (ESPA) on January 16, 1997. Edison requests an effective date of January 16, 1997.
3. The Office of Ratepayer Advocates (ORA) protested the filings arguing, among other things, that they are not in compliance with Assembly Bill (AB) 1890, Ordering Paragraph 7 of D.96-12-077, and General Order (GO) 96-A, Section IV.B.
4. Public Utilities (PU) Code 374 (a) (3), added by AB 1890, signed into law on September 23, 1996 requires that the CTCE-IWD rates (AL 1209-E-A) "shall be adjusted as of January 1, 1997."
5. Ordering Paragraph 7 of D.96-12-077 requires that AL 1209-E "shall contain a proposed formula for calculating the costs by CTC exemptions which will be subject to Commission review prior to approval".
6. PU Code Section 367(e) (3) states "The commission shall retain existing cost allocation authority, provided the fire wall and rate freeze principles are not violated".
7. GO 96-A, Section IV.B requires that the Commission must authorize any specified advice letter filing to be effective on less than 40 days notice.
8. Pacific Gas and Electric Company (PG&E), filed its CTCE Memorandum Account on November 8, 1996, and its CTCE-IWD rates November 21, 1996 in accordance with PU Code 374 (a) (3), D.96-12-077, Section IV.B of GO 96-A, and Commission policy on the effective dates of memorandum accounts. PG&E's timely compliance filings went into effect January 1, 1997 without a resolution.
9. Edison's delayed AL 1209-E filing failed to comply with the Ordering Paragraph 7 of D.96-12-077, Section IV. B of GO 96-A, and Commission policy on the effective dates of memorandum accounts.
10. Consistent with normal Commission practice, memorandum accounts are only authorized to accrue costs incurred from or after the date on which the memorandum account is authorized. However, in accordance with legislative intent as expressed in AB 1890, Edison is authorized to accrue in this Memorandum Account the costs it incurs from and after January 1, 1997.

July 16, 1997

11. Edison's untimely AL 1209-E-A filing is in violation of PU Code Section 374(a)(3) and Section IV. B of GO 96-A.

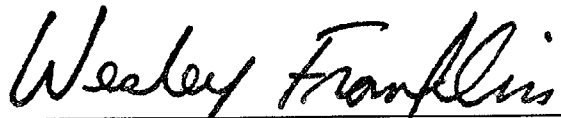
12. In accordance with PU Code 374(a)(3), Tariff Schedule CTCE-IWD is authorized to become effective on January 1, 1997.

July 16, 1997

THEREFORE, IT IS ORDERED that:

1. Southern California Edison Company's (Edison) requests to establish a Memorandum Account for the Competition Transition Charge Exemption (CTCE), and Tariff Schedule CTCE-IWD for Irrigation Districts and members of East Side Power Authority are granted with revised effective dates.
2. The monthly costs in the Memorandum Account shall be collected from other customers subject to the requirements of Assembly Bill 1890. The amount of CTCE granted to customers for the period from January 1, 1997 until the effective date of this Resolution shall be included in the Memorandum Account.
3. The CTCE Memorandum Account, AL 1209-E shall be stamped to show an effective date of January 1, 1997.
4. The CTCE-IWD Tariff Schedule, AL 1209-E-A shall be stamped to show an effective date of January 1, 1997.
5. The protest by the Office of Ratepayer Advocates to reject ALs 1209-E and 1209-E-A and prohibit Edison from making any discretionary advice letter filings for a period of 40 days is denied.
6. Edison's request to reject ORA's protests on procedural grounds is denied.
7. This Resolution is effective today.

I hereby certify that this Resolution was adopted by the Public Utilities Commission at its regular meeting on July 16, 1997. The following Commissioners approved it:



WESLEY FRANKLIN
Executive Director

P. Gregory Conlon, President
Jessie J. Knight, Jr.
Henry M. Duque
Josiah L. Neeper
Richard A. Bilas
Commissioners