BINDER & ASSOCIATES CONSULTING, INC.

928 Halidon Way, Folsom, CA 95630 • (916) 984-1470 • (916) 984-7456 (fax)

December 28, 2004

Mr. Kenneth Parr
U.S. Department of the Interior
Bureau of Reclamation
705 North Plaza Street, Room 320
Carson City, NV 89701-4015

Re: Comments on August 2004 Revised Draft Environmental Impact Statement/Environmental Impact Report for Truckee River Operating Agreement (TROA)

Dear Mr. Parr:

These comments are made on behalf of the Truckee-Carson Irrigation District (TCID), the City of Fallon, and Churchill County and are in addition to any separate comments submitted directly by these parties or their representatives. These comments pertain to the August 2004 Revised Draft Environmental Impact Statement/Environmental Impact Report (DEIS/EIR) and supplemental information provided by the U.S. Bureau of Reclamation (USBR) through oral communication and documents provided in response to my September 27, 2004 Freedom of Information Act (FOIA) request.[1] It is noted that TCID requested a 6-month extension for the comment period but the extension was granted for only two months. Thus the following comments should be regarded as preliminary and are based on limited time for review and analysis of the Truckee River Operations Model (TROM) and supporting information provided in response to the FOIA request. The comments include specific comments referenced to particular sections of the DEIS/EIR followed by general comments.

Page ES-6—The third complete paragraph contains a misleading statement that the Newlands Project Carson Division water demands would be served in wet, median, and dry hydrologic conditions. Analysis of model output data shows that the TROA Alternative results in increased shortages to the Carson Division in seven years of the study period including an increase of approximately 8,000 acre-feet in Water Year 1934.

Page 1-7—The third complete paragraph describes possible changes to OCAP to accommodate Newlands Project Credit Water (NPCW) including the statement that the potential environmental effects of such credit water are addressed in the DEIS/EIR. As discussed in more detail in other comments, the potential environmental effects are not adequately evaluated in the document because constraints included in the modeling analysis of the NPCW operations are so restrictive that the range of potential impacts on Newlands Project Carson Division shortages and Lahontan Reservoir water levels has not been disclosed.

Page 2-36—*vi. Newlands Project Credit Water.* The description of the NPCW program is not consistent with the provisions of TROA nor the modeling analysis used to evaluate NPCW operations. The description indicates that NPCW can be accumulated any time between October

[1] September 27, 2004 letter from Charles W. Binder to Kenneth Parr regarding Truckee River Operating Agreement DEIS/EIR—Freedom of Information Act Request for Information Related to the Truckee River Operations Model.

and July. No such time period is specified in TROA and furthermore the modeling analysis restricted the period of accumulation to January through June. The description also states that the credit water would be released (as much as possible before August 1) in time to be used for its authorized purposes. However, the modeling analysis used to evaluate the TROA Alternative restricts the deliveries of NPCW to the Newlands Project to the month of July.

Page 2-41—*iii. Enhanced Minimum Releases.* The TROA operations call for Credit Water and Project Water to be used to meet increased minimum releases for Donner Lake. Included in the definition for Project Water contained in TROA is Privately Owned Stored Water (POSW) in Donner Lake, apparently including the water in Donner Lake owned by TCID. Under what authority can POSW owned by TCID be used to meet the increased minimum releases specified in Table 2.8?

Page 2-43, Table 2.9—Why is NPCW the second in order for water to spill from reservoir storage?

Page 2-49—V. Alternatives Considered and Rejected.

> The alternatives analysis is flawed due to overly restricting the range of possible alternatives and rejecting alternatives without sufficient analysis. The January 1996 Report to the Negotiators evaluated only alternatives that can be described as variations of the Basic TROA Alternative to address four limited aspects of Truckee River operations emphasizing (1) streamflows, (2) recreational pools, (3) threatened and endangered species, and (4) assured storage to serve uses in California. Even the narrow variations within the TROA framework were restricted and did not include a range of alternative operations. Examples include, but are not limited to, storage to assure all existing water rights under the Orr Ditch Decree are not injured and storage to assure Newlands Project shortages are not increased due to TROA operations.
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> The alternatives analysis should include a broad formulation and detailed evaluation of a range of possible alternatives to TROA including, but not limited to: (1) constructing a new reservoir(s), (2) transbasin importation of surface water and groundwater supplies, and (3) increased utilization of conjunctive use and groundwater banking. Constructing a new reservoir is briefly mentioned in the first full paragraph on Page 2-49 but it is summarily rejected as an alternative because ".... it would have exacerbated degradation of riverine fish and riparian habitat as well as created additional cumulative environmental impacts throughout the Truckee River basin." However, there is no analysis contained in the DEIS/EIR to support this claim and the rejection of constructing a new reservoir as an alternative to or a component of TROA.

Page 3-11—B. Past Cumulative Effects on Affected Resources. The third and fifth complete paragraphs improperly attribute the decline in water levels for Pyramid Lake and Winnemucca Lake entirely to the operation of the Newlands Project. There is no basis provided in the DEIS/EIR for this attribution. There are several other potential causes for declining water levels for these lakes including drought conditions and diversions for irrigation purposes in the Truckee Meadows. The DEIS/EIR should include a graph showing the historical water levels for these lakes including the recent recovery of water levels in Pyramid Lake to levels greater than target levels identified in the Cui-ui Recovery Plan.[2]

Page 3-59—*(ii) Nonconsumptive Demands.* The second paragraph in this section describes current and future estimated acquisitions of water rights under the Water Quality Settlement Agreement (WQSA). The calculations for the estimated acquisitions are referenced as presented in the Water

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[2] U.S. Fish and Wildlife Service, Cui-ui (*Chasmistes cujus*) Recovery Plan, Second Edition, Region 1, Portland, Oregon.

Resources Appendix. However, review of the document revealed that such calculations are not included in the appendix. Detailed calculations including location of target water rights, prices, inflation rate, and sources of funding should be provided in the DEIS/EIR.

Page 3-64—2. Model Results.

> The TROM results for reservoir storage and releases are presented for wet, median, and dry hydrologic conditions defined as 10-, 50-, and 90-percent exceedences. This type of comparison provides an interesting overview but is insufficient in evaluating specific impacts on the Newlands Project. Monthly and annual analyses are needed to fully understand the impacts on the Newlands Project. For example, model results show TROA operations increase the Carson Division shortages in seven years including Water Year 1934 when the shortage was increased by approximately 8,000 acre-feet compared to the No Action Alternative.
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> In addition to lack of monthly and annual model results described above, it is noted that the DEIS/EIR provides no detailed results for changes in storage and water surface elevations for Pyramid Lake even though it would seem that one of the objectives of TROA would be to increase the water surface elevation of Pyramid Lake to improve fish passage conditions. The DEIS/EIR should include a detailed analysis of changes in storage and water surface elevations for Pyramid Lake including monthly and annual data and graphs similar to those presented for other reservoirs throughout the Truckee River system.

Page 3-78—*c. TROA.* This section provides a description of the operations model results for the various reservoirs and differences in storage amounts and releases are often attributed to credit water operations under TROA. However, there is insufficient information presented in the DEIS/EIR to establish specific cause and effect relationships between the various credit water operations and the reported changes in storage amounts and releases derived from the operations model results.

Page 3-83—*viii. Lahontan Reservoir.* This paragraph contains misleading statements and one incomplete sentence containing typographical errors and missing words. The statement is made that "Carson Division demands are met in wet, median, and dry hydrologic conditions" but insufficient information is provided in the DEIS/EIR to reach this conclusion. The cited figures 3.15 and 3.16 are inadequate to evaluate impacts on the Carson Division. Review of backup modeling information provided by the USBR under the FOIA request shows that in fact TROA operations increase the Carson Division shortages in seven years including Water Year 1934 when the shortage was increased by approximately 8,000 acre-feet compared to the No Action Alternative.

Page 3-88—*d. TROA.* This section provides a description of the operations model results for streamflows at various river locations and differences in flows are often attributed to credit water operations under TROA. However, there is insufficient information presented in the DEIS/EIR to establish specific cause and effect relationships between the various credit water operations and the reported changes in river flows derived from the operations model results.

Page 3-92—3. Evaluation of Effects. See general comments regarding formulation of the Current Conditions and the No Action and TROA alternatives.

Page 3-93, second line, first complete paragraph. Change the word "percent" to "percentage points."

Page 3-95—(b) Carson Division. This paragraph contrasts percentage of demand met in the minimum year but this comparison is misleading and does not present the true impacts on the Newlands Project. For example, model results show TROA operations increase the Carson Division shortages in seven years including Water Year 1934 when the shortage was increased by approximately 8,000 acre-feet compared to the No Action Alternative.

Page 3-96—F. Optional Scenarios. The statement is made that TROA was modeled using conditions "most likely" to occur in the future based on the draft agreement. What is the basis for excluding Fernley M&I Credit Water from the base TROA run?

Page 3-97—*b. Donner-TMWA Scenario.*

Insufficient information and poor graphical representations are presented in this section resulting in an inability to properly evaluate the impacts on TCID operations and Newlands Project water supplies under the scenario of TMWA having 100 percent ownership of Donner Lake. The graphs contained in figures 3.23, 3.24, and 3.25 are presented at an insufficient scale to discern changes in operations. Furthermore, the selected items in the graphs do not include specific points of interest to the Newlands Project such as Truckee Canal inflows to Lahontan Reservoir or Carson Division shortages.

The third complete paragraph on Page 3-104 summarizes modeling results stating the Truckee Canal diverts 120 acre-feet per year less water to Lahontan Reservoir and that the average annual Carson Divisions shortages would increase by 80 acre-feet per year under the Donner-TMWA Scenario. These statistics are misleading in terms of potential impacts on TCID and Newlands Project water supplies because a long-term average determination masks the impacts in individual months and years, particularly in dry years when Donner Lake water is a critical element of the water supply for TCID. These numbers are also artificially low due to the assumption that 100 percent of the Truckee Division water rights will be acquired for either WQSA or City of Fernley purposes.

To adequately address the potential impacts on TCID and the Newlands Project, the DEIS/EIR should contain monthly amounts for the entire period of record reported for Current Conditions and the No Action, LWSA, and TROA alternatives. The monthly amounts should be reported for both scenarios: (1) Donner Lake undivided joint ownership by TCID and TMWA as currently in place and (2) 100 percent ownership by TMWA. The TROA falsely assumes that Donner Lake water can be partitioned. Even assuming this is true, the TMWA and TCID points of operation for Donner lake water are not presented. The results should be presented for the following points of operations:

- Donner Lake Storage reported by separate accounts for TCID and TMWA
- Donner Lake Releases of TCID and TMWA separate accounts
- Donner Lake water diverted at Derby Dam
- Donner Lake water delivered to Lahontan Reservoir
- Donner Lake water as an undivided asset

Insufficient information is currently provided in the DEIS/EIR to understand the future operation of Donner Lake and in particular the future operation of the TCID Donner Lake water rights for Current Conditions and the No Action, LWSA, and TROA alternatives.

Page 3-111—E. Recharge of the Shallow Aquifer near the Truckee Canal. The analysis of potential impacts on groundwater resources in the vicinity of the Newlands Project, including areas adjacent to the Truckee Canal and Lahontan Valley, is inadequate because the analysis presented is qualitative and potential impacts are simply assumed to be insignificant when comparing the TROA and No Action alternatives. One of the problems arises due to the assumptions included in the formulation of the No Action Alternative as described in the general comments. More realistic assumptions including a range of possible actions should be included in the No Action Alternative. Once a more realistic No Action Alternative is formulated, a quantitative analysis should be conducted to

determine potential impacts on groundwater resources adjacent to the Truckee Canal and within the Lahontan Valley. The DEIS/EIR should also include an expanded description of the number of wells and population dependent upon groundwater resources that are recharged from return flows from the Newlands Project.

Page 3-157—last paragraph. The DEIS/EIR describes new flow recommendations referred to as the six-flow regime for management of Fish Water and Fish Credit Water releases in order to meet ecosystem requirements along the Truckee River. The new flow recommendations are attributed the Truckee River Basin Recovery Implementation Team under a report[3] to the U.S. Fish and Wildlife Service. The discussion should include a description of the NEPA and ESA compliance procedures and requirements for adopting the six-flow regime as well as analyses showing the stand-alone impacts of the recommended flows on diversions from the Truckee River to the Newlands Project.

Page 3-235—2. Threshold of Significance. The DEIS/EIR establishes the threshold of significance for Truckee River inflow to Pyramid Lake as "Any change in inflow was considered significant." What is the scientific basis for considering any change in Pyramid Lake inflows as significant whereas increases in Carson Division shortages for the Newlands Project are not considered significant?

Page 3-235—*c. TROA*. This paragraph reports that model results show the average annual increase in inflow to Pyramid Lake is 9,730 acre-feet under TROA compared to the No Action Alternative and concludes this increase is significant. However, this increase in inflow corresponds to only a two percent increase in inflow to Pyramid Lake. What is the scientific basis for considering this change in inflow as significant?

Page 3-330 thru Page 3-334—D. Employment and Income Affected by Changes in Water Use. This section evaluates the effects of transferring water rights but the analysis was aggregated to such a large scale that the effects on the Newlands Project and in particular the Truckee Division are not discernable. The analysis should be disaggregated to show the specific impacts of purchase of irrigation water rights for the city of Fernley and for Truckee River water quality under the WQSA. The analysis should include impacts on employment and income as well as the economic impacts on TCID operations.

Page 3-334 thru Page 3-336—E. Hydropower Generation and Revenues. This section is incomplete because the analysis does not include the impacts on hydropower generation and revenues for the Newlands Project and particularly the impacts on TCID operations. The analysis should be expanded to include impacts related to the reduction in hydropower generation for the Lahontan Reservoir Old and New Power Plants and the V-Canal (26-foot Drop) Power Plant.

Page 3-388 thru 3-391—Newlands Project Operations.

All of the following comments related to this section on the Newlands Project Operations assume for purposes of the comments only that the formulation and assumptions for the No Action Alternative are appropriate; however, as discussed in the general comments there are serious concerns about the formulation and assumptions for the No Action Alternative and the resulting effect of masking the potential impacts of TROA on the Newlands Project and TCID.

The analysis should be expanded as described below to include Carson Division shortages. Also the analysis should evaluate potential impacts on the following resources related to

[3] Truckee River Basin Recovery Implementation Team, Short-Term Action Plan for Lahontan Cutthroat Trout (*Oncorhynchus clarki henshawi*) in the Truckee River Basin, report prepared for U.S. Fish and Wildlife Service, August 2003.

Newlands Project operations: (1) groundwater resources dependent upon return flows from the Newlands Project, (2) stock watering and domestic uses under the Newlands Project, and (3) water supplies for wetlands including Fernley Wildlife Management Area, Stillwater Wildlife Management Area, Stillwater National Wildlife Refuge, and Carson Lake Pasture.

Page 3-388, last paragraph. The list of specific operations for evaluating potential impacts on the Newlands Project should be expanded to include Carson Division shortages. In addition, all of the specific operating parameters of interest to the Newlands Project should be evaluated on monthly and annual bases as well as period of record descriptive statistics to include various frequency points, maximum, minimum, average, and median values. Also the analysis should be expanded to include a scenarios analysis for drought conditions assuming worst-case, multi-year drought conditions.

Page 3-389, Table 3.96. The summary table of potential impacts on the Newlands Project is interesting but the results should be supported by detailed tables showing monthly and annual values for the entire study period and all appropriate operating parameters for the project. In addition, the summary table and detailed supporting tables should be expanded to show results for the operating parameters for Current Conditions along with all three alternatives.

Page 3-389, Table 3.96 and following discussion of potential impacts resulting from TROA. The operations model results summarized in the table are inadequate to provide a basis for reaching conclusions on the potential impacts on the Newlands Project. In particular, monthly and annual results for Carson Division shortages are not provided in the DEIS/EIR and such results should be provided in the document. Review of backup modeling information provided by the USBR under the FOIA request shows that in fact TROA operations increase the Carson Division shortages in seven years including Water Year 1934 when the shortage was increased by approximately 8,000 acre-feet compared to the No Action Alternative. The annual increases in Carson Division shortage for seven years are shown below:

Annual Carson Division Shortages Determined From Operations Model Results

Water Year	Carson Division Shortage		Increase In Shortage (acre-feet)	Percentage Increase In Shortage
	No Action (acre-feet)	TROA (acre-feet)		
1932	14,740	14,750	10	0.1%
1934	71,760	79,720	7,960	11.1%
1961	49,580	53,980	4,400	8.9%
1988	60,630	61,470	840	1.4%
1990	38,830	40,130	1,300	3.3%
1992	156,000	156,440	440	0.3%
1994	54,940	56,490	1,550	2.8%
TOTAL			16,500	

The increases in Carson Division shortages exacerbate the shortages that are incurred by the individual water right holders served by the Newlands Project. For example, in 1934 the water users under the Carson Division would experience a 27 percent shortage in available supplies under the No Action Alternative. The 11.1 percent increase in shortages caused by TROA would increase the Carson Division shortage to 30 percent. It is also noted that these

shortages would be greater if deliveries are made to the Lahontan Valley wetlands at the full duty of 3.5 or 4.5 acre-feet per acre compared to the current delivery rate of 2.99 acre-feet per acre.

Page 3-390, first full paragraph. The statement is made that based on the analysis of releases to serve Newlands Project water rights, there should be little to no economic impact from TROA compared to No Action. There is no basis for this conclusion particularly in light of the increases in shortages shown above as a result of TROA. An analysis should be performed to quantify the economic impacts resulting from increases in Carson Division shortages and decreases in Lahontan Reservoir releases. The economic impacts include, but are not limited to, reduction in hydropower generation and revenues, reduction in water delivery fees received by TCID, reduction in crop yields and gross revenues as a result of reduced water supplies, and reduction in net revenue as a result of reduced gross revenues while fixed costs and some variable costs remain the same.

Page 3-390, fifth paragraph. This paragraph provides a description of the NPCW operations included in the modeling analysis for the TROA alternative. The following comments and questions arise concerning the NPCW analysis:

- What is the scientific basis for the proposed California Guidelines objectives for flows in July for the various stream reaches that are used to limit establishment of NPCW?
- What is the legal authority for imposing the proposed California Guidelines objectives for flows in July?
- The description indicates that NPCW was not released before July 1 but review of supplemental materials provided by USBR shows that releases to the Newlands Project were restricted to the month of July. The analysis should be expanded to allow releases to the Newlands Project throughout the irrigation season as well as scenarios to include carryover storage for releases to the Newlands Project in subsequent years.
- The description includes a summary of the modeling results showing releases in 21 of the 100 years, with a maximum storage of 1,300 acre-feet. First, this sentence is unclear whether the "releases" are diversions at Derby Dam, Truckee Canal inflows to Lahontan Reservoir, or some other operations variable. Second, it appears a typographical error is included in third sentence and the word "recreation" should be either "creation" or "established." Third, backup data should be presented in the DEIS/EIR showing the monthly and annual amounts for: 1) NPCW established by either exchanges in accordance with TROA Section 7.H.1(a) or retention in storage in accordance with TROA Section 7.H.1(b), 2) NPCW released from individual reservoirs, 3) NPCW diverted at Derby Dam, 4) NPCW delivered to Lahontan Reservoir, 5) reclassification of NPCW by category in accordance with TROA Section 7.H.6, and 6) utilization of any reclassified NPCW including but not limited to flows past Derby Dam classified as Fish Water or Fish Credit Water.

Page 3-390, sixth paragraph. This paragraph describes two other scenarios for management of NPCW that are characterized as "possible and reasonable" but only a qualitative analysis is provided. Included in the qualitative analysis is an acknowledgement that such operations under the first scenario would increase Carson Division shortages. If such other scenarios are "possible and reasonable," a full range of possible scenarios should be analyzed to quantify

the potential impacts on the Newlands Project and to identify mitigation measures to offset any increases in Carson Division shortages.

References—The references section should be revised to provide consistent format and style. Redundant entries should be eliminated such as Item No. 10 on Page 3 and Item No. 12 on Page 17. Also, Item No. 4 on Page 9 appears to be the same document as Item No. 1 on Page 20. It also appears that the entire body of information available from the U.S. Geological Survey (USGS) was not utilized and cited in the DEIS/EIR. Included in the missing USGS publications are reports related to USGS river and reservoir modeling efforts for the Truckee and Carson River Basins; traveltime characteristics of the Truckee River; groundwater quality and groundwater resources of Lahontan Valley; data on groundwater quality and aquifer conditions for Reno-Sparks area; and irrigation drainage, water supplies, and water quality for Stillwater and Fernley Wildlife Management Areas.

Water Resources Appendix—Exhibit 2 provides historical monthly streamflow data at key stream gaging stations including stations of particular interest to TCID and the Newlands Project including: (1) Donner Creek at Donner Lake near Truckee , California (USGS 10338500), (2) Truckee River at Farad, California (USGS 10346000), (3) Truckee River at Vista, Nevada (USGS 10350000), (4) Truckee River below Tracy, Nevada (USGS 10350400), (5) Truckee River below Derby Dam near Wadsworth, Nevada (USGS 10351600), (6) Truckee River near Nixon, Nevada (USGS 10351700), and (7) Carson River below Lahontan Reservoir near Fallon, Nevada (USGS 10312150). However, the TROM model output for river flows summarized in subsequent exhibits in the appendix shows river flows for the Current Conditions and the No Action, LWSA, and TROA alternatives for points on the river that are different than the USGS gaging stations for historical streamflows. The model output was apparently post-processed using a separate program to estimate streamflows at these other locations. Displaying the model results at points on the river different than USGS gaging station locations as well as points that are not included in the direct TROM output makes it difficult to analyze model results in comparison to historical conditions. For example, the model output for the closest location to the Farad gage appears to be "Truckee River above Coldron Ditch and Verdi Powerhouse." No description is provided as to the location of this alternate location nor is any explanation provided on how the streamflows are determined using the model output. Another example in the appendix includes monthly data for the "Truckee River at S-Bar-S Ranch" which appears to be located somewhere between Derby Dam and Pyramid Lake. Again the location is not described nor is an explanation provided on how the TROM output is used to derive flows at this alternate location considering intervening diversions and accretions. Lastly, as described in more detail below, monthly TROM output for Carson River below Lahontan Reservoir is not provided in the DEIS/EIR for the Current Conditions and No Action, LWSA, and TROA alternatives.

Water Resources Appendix—Exhibit 4 provides input files for the TROM for the various scenarios and included in the input files are demands for the various users. Although some additional information is presented in Exhibit Nos. 14, 15, and 16, insufficient information is provided in the DEIS/EIR to understand the assumptions and calculations used in deriving these demands. For example, the input files require input demands for the Truckee and Carson Divisions under the Newlands Project for the Current Conditions and No Action, LWSA, and TROA alternatives. Information provided by the USBR under the FOIA request included calculations for the demands for the Truckee and Carson Divisions; however, this supporting information should be provided in the DEIS/EIR. Included in the input files are numerous variables and switches for operational parameters that are not defined. The definitions for the variables and switches as well as the selection of the proper switches for the Current Conditions and No Action, LWSA, and TROA alternatives should be provided in the DEIS/EIR.

Water Resources Appendix—Exhibit 5 provides output file summaries for the TROM for the Current Conditions, and No Action, LWSA, and TROA alternatives. The output summaries are comprised of four pages for each scenario listing monthly values for output variables related to streamflow; diversions; reservoir inflows, outflows, storage, and elevation; exchanges; credit storage; shortages; depletions; and demands for the various users extending from Lake Tahoe and the other upper basin reservoirs to Pyramid Lake on the Truckee River and Lahontan Reservoir on the Carson River. The summaries present the TROM output for the 1901-2000 average values. These output summaries have limited utility because the output is presented for the long-term averages only and thus it is impossible to evaluate output variables of interest during individual years particularly during drought conditions. The full output is necessary and should be included in the DEIS/EIR to fully understand TROA operations and to evaluate potential impacts on Donner Lake operations and the Newlands Project. Also, the information provided in the DEIS/EIR does not include definitions of the output variables. The definitions for the output variables and a description of the interrelationships of the variables are needed to understand the analysis and should be provided in the DEIS/EIR.

Water Resources Appendix—Exhibit 6 provides TROM 1901-2000 Simulated Monthly Reservoir Data for the Current Conditions and No Action, LWSA, and TROA alternatives. The monthly data are provided for reservoir storage, water surface elevation, water surface area, and shore habitat area. However, the data are provided for only six of the major reservoirs of interest: Boca Reservoir, Donner Lake, Independence Reservoir, Lahontan Reservoir, Stampede Reservoir, and Lake Tahoe. The same information for Prosser Creek Reservoir and Pyramid Lake should also be included in the DEIS/EIR.

Water Resources Appendix—Exhibit 7 provides TROM Monthly Reservoir Exceedence Frequency Data for the Current Conditions and No Action, LWSA, and TROA alternatives. The frequency tables are provided for reservoir storage, water surface elevation, water surface area, and shore habitat area apparently based on the data provided in Exhibit 6. Frequency tables are provided for Prosser Creek Reservoir but the supporting data are not provided in Exhibit 6. Frequency tables for Pyramid Lake should be included in the DEIS/EIR.

Water Resources Appendix—Exhibit 8 provides TROM End of August Reservoir Exceedence Frequency Plots for the Current Conditions and No Action, LWSA, and TROA alternatives. The frequency plots are provided for all of the major reservoirs except Pyramid Lake. Also the plots are provided for only reservoir storage and only for the month of August. It is not clear why only August was selected. Frequency plots should be provided for all months for all locations including Pyramid Lake.

Water Resources Appendix—Exhibit 9 provides TROM 1901-2000 Simulated Monthly Flow Data for the Current Conditions and No Action, LWSA, and TROA alternatives for sixteen locations. As indicated above many of these locations are different than USGS gaging locations and TROM model output. Also it is unclear why these particular locations were selected and more importantly why other locations were not selected for detailed analyses such as Lahontan Reservoir releases.

Water Resources Appendix—Exhibit 10 provides TROM Monthly and Seasonal Flow Exceedence Frequency Data for the Current Conditions and No Action, LWSA, and TROA alternatives. The exhibit also includes a location key providing some additional information related to the names and specific locations of the sixteen points; however, more detailed information along with a map is necessary to identify the locations of the points.

Water Resources Appendix—Exhibit 11 provides TROM Monthly and Seasonal Flow Exceedence Frequency Plots for the Current Conditions and No Action, LWSA, and TROA alternatives. The frequency plots are provided for fourteen of the sixteen locations included in Exhibits 9 and 10. The

two missing locations are Truckee River at S-Bar-S Ranch and Little Truckee River below Sierra Valley Diversion. For each of the fourteen locations, four frequency plots are provided that are actually multiple months: (1) Oct-Jan, (2) Feb-Mar, (3) Apr-Jul, and (4) Aug-Sep. It is not clear why these particular monthly combinations were selected. Frequency plots should be provided for all locations for all individual months and on an annual basis corresponding to the tabular information provided in Exhibit 10.

Water Resources Appendix—Exhibit 15 provides the TROM Operations Criteria and Analysis for Current Conditions and Alternatives, which is comprised of a general review of assumptions and procedures in TROM to simulate the Current Conditions and No Action, LWSA, and TROA alternatives. The exhibit may be useful for some readers of the DEIS/DEIR in gaining a preliminary understanding of the modeling of the various components of TROA but the exhibit is not a satisfactory substitute for full documentation of the model that is necessary to fully evaluate potential impacts on the Newlands Project and Donner Lake operations. Please recall that included in my September 27, 2004 FOIA request I asked for full documentation of the model as Item No. 7—"Users manual or other documentation of TROM providing descriptions of variables, explanations of model logic, flowcharts, user instructions, and other information for the main program and associated subroutines." However, the USBR denied the request as explained in the October 27, 2004 letter[4] as being protected pursuant to the Attorney Work Product Doctrine. It is understood that a users manual has been prepared for the TROM. This users manual should be available in order for the public to understand the modeling analysis that is relied upon for conclusions presented in the DEIS/EIR and the decisions that will be reached based upon the DEIS/EIR. Please explain why this information is being withheld.

Water Resources Appendix—Exhibit 16 provides the TROM Selected TROA Operations, which is comprised of more detailed discussions and examples for the assumptions and procedures in TROM to simulate the Current Conditions and No Action, LWSA, and TROA alternatives. Exhibit 16 is a useful supplement to Exhibit 15 but again the exhibit is not a satisfactory substitute for full documentation of the model that is necessary to fully evaluate potential impacts on the Newlands Project and Donner Lake operations. The exhibit provides more detailed examples of some of the cause and effect relationships for TROA operations for selected years or hypothetical conditions resulting in differences in the exceedence plots between the Current Conditions and No Action, LWSA, and TROA alternatives for the various reservoirs and streamflow locations. However, the exhibit does not provide sufficient information to track all of the various storage credit priorities and operations. Again, please explain why full documentation of the TROM is being withheld.

General Comment No. 1—Impacts on Current Operations of Newlands Project.

The DEIS/EIR does not provide an evaluation of the potential impacts of the TROA Alternative on the current operations of the Newlands Project. The DEIS/EIR provides information for comparing the TROA Alternative with Current Conditions; however, such a comparison does not show the potential impacts on current operations because the TROA Alternative includes all of the embedded assumptions associated with future conditions for Year 2033. An analysis should be conducted to impose the TROA provisions on the Current Conditions to determine the potential impacts on the current operations of the Newlands Project.

[4] October 27, 2004 letter from Craig D. Muehlberg (Acting Regional Business Manager, Mid-Pacific Regional Office, Bureau of Reclamation) to Charles W. Binder regarding Freedom of Information Act (FOIA) Request—4MPRO11908.

General Comment No. 2—Formulation and Assumptions for No Action Alternative.

The question arises whether the No Action Alternative is realistic or whether potential impacts from the proposed action (TROA Alternative) have been understated as a result of the formulation of the No Action Alternative. The DEIS/EIR should include a more complete description of the assumptions included in the No Action Alternative. In addition the DEIS/EIR should include sensitivity and scenario analyses to demonstrate that the assumptions embedded in the No Action Alternative do not unduly mask any impacts from the proposed action. The DEIS/EIR should report the range of potential impacts associated with reasonable ranges of values for parameters and events assumed to occur in the No Action Alternative. The following assumptions should be reviewed and varied appropriately through sensitivity and scenario analyses to more fully evaluate the No Action Alternative:

1. Assumption that 100 percent of agricultural irrigation in the Truckee Division will be eliminated. There is no demonstration that all of the water rights for the Truckee Division will be acquired for purposes other than irrigation.

2. Assumption that demands used in modeling do not include any stock watering or domestic use (other than City of Fernley) for demands in Truckee Division. This is contrary to current water uses within the Truckee Division such as deliveries from the Hazen Pipeline and other pipelines. This is also inconsistent with the assumptions used in developing demands for the Lower Truckee River wherein stock watering was included in the demands.

3. Assumption that of the 3,815 acres for Truckee Division 2,304 acres (60 percent) would be acquired for water quality purposes and 1,511 acres (40 percent) would be acquired for the City of Fernley. Recent acquisitions and prices of Truckee Division water rights indicate that funding for acquisition of water rights for water quality purposes may be inadequate and a greater percentage of the water may be acquired by the City of Fernley compared to acquisitions for water quality purposes. It is also noted that the DEIS/EIR does not address the environmental impacts of acquisition of Truckee Division water rights for water quality purposes which include dust control and revegetation costs associated with drying up irrigated lands and transferring the water rights to instream flow purposes for the Truckee River.

4. Assumption that water quality water acquired from Truckee Division is acquired at an amount equal to 133 percent of the duty (equivalent to duty divided by efficiency of 75 percent) compared to Fernley water acquired at duty only.

5. Assumption that water quality water acquired from Truckee Division can be stored in upper Truckee Reservoirs.

6. Assumption that 13,889 acres in Carson Division would be acquired for wetlands purposes resulting in a total acreage for wetlands purposes of 21,000 acres.

7. Assumption that wetlands demand is 2.99 acre-feet per acre instead of the full duty of 3.5 or 4.5 acre-feet per acre. Sensitivity and scenario analyses should be conducted for Carson Division demands based on deliveries to Lahontan Valley wetlands at the full duty. It should not be assumed that future wetlands deliveries will be restricted to amounts less than full duty, particularly deliveries associated with water rights acquired by the State of Nevada and others for use at Carson Lake Pasture.

8. Assumption that delivery efficiency is 65.4 percent for all years irrespective of water supply conditions. Also, the value 65.4 percent may be low for future conditions (Year 2033) considering recent increases in efficiencies reported for the Project.

9. Assumption that Carson River inflows to Lahontan Reservoir will not change even though upstream water use practices in year 2033 are likely to be different than the practices that occurred over 1901-2000 period of record. A change in future Carson River inflows to Lahontan Reservoir would impact the Truckee Canal deliveries to Lahontan Reservoir through diversion criteria established in OCAP. Thus the proposed TROA operations and potential impacts on the Newlands Project are dependent upon Carson River inflows to Lahontan Reservoir.

10. Assumption that Newlands Project credit storage allowed under the 1997 Adjusted OCAP is not included in the No Action Alternative. Discussions with USBR representatives during the November 23, 2004 conference call confirmed that Project credit storage is not modeled in the No Action run contrary to Table 2.2 in DEIS/EIR indicating that such an operation is included in the No Action Alternative.

11. Assumption that Lower Truckee River demands will increase from current annual demand of 12,040 acre-feet per year to future demand of 34,280 acre-feet per year.

12. Assumption that water obtained by Pyramid Tribe in the unappropriated water case can be stored in upper Truckee reservoirs. The DEIS/EIR should show the amount of unappropriated water that is stored, released, and delivered past Derby Dam that otherwise under historical conditions would be available for diversion to the Newlands Project, particularly during drought conditions.

13. Assumption that in all four model analyses the factors used to calculate monthly accretions to the Truckee River between Derby Dam and Pyramid Lake are the same.

14. Assumption that TMWA will be able to acquire agricultural water rights at the assumed levels for conversion to M&I and other uses. As discussed below in General Comment No. 4, the model results appear to be extremely sensitive to this assumption.

15. Assumption that Floriston Rates are not adjusted in accordance with either current provisions of the Truckee River Agreement or TROA Section 5.A.3(b).

General Comment No. 3—Formulation and Assumptions for TROA Alternative.

There are several questions and concerns regarding the formulation and assumptions used in analyzing the TROA Alternative including the concerns with the various assumptions that are carried over from the No Action Alternative described above. The DEIS/EIR should include sensitivity and scenario analyses to demonstrate that the assumptions and modeling analyses for the TROA Alternative result in a range of potential impacts associated with reasonable ranges of values for parameters and events assumed to occur in the TROA Alternative. Specific issues that need to be addressed include, but are not limited to, the following:

1. Stream channel conveyance losses are not considered in any of the TROM analyses, which is of particular concern for the TROA Alternative. TROA Section 5.E specifies that conveyance losses shall be determined and allocated to various categories of water in proportion to the total amount of water in each stream reach. When questioned about this concern, individuals responsible for conducting the modeling analysis for the DEIS/EIR responded by first acknowledging that conveyance losses are not considered and then

indicating that the possible errors would tend to cancel one another because such losses are not considered in all of the model runs. Furthermore it was stated that insufficient information is available to characterize stream channel conveyance losses particularly in the Truckee Meadows. Both of these responses are not satisfactory. First, USGS historical streamflow records and studies on river travel times could be used to develop conveyance loss factors or methods for modeling purposes. Second, and of particular importance, any errors associated with not considering conveyance losses will not necessarily cancel one another because of the changes in timing of storage and releases of water associated with the various credit waters under TROA. For example, the consumptive use portion of unused and excess agricultural rights converted to M&I purposes by TMWA will be stored in Truckee River reservoirs as M&I Credit Water for subsequent release to meet M&I demands or if unused converted to Fish Credit Water and released at times different than the historical flow patterns. Subsequent releases of stored credit waters will likely occur during times when Truckee River streamflows are significantly less than the streamflows occurring at the time the water is stored and thus the potential for significant differences in stream conveyance losses. It is also not sufficient to say that the historical return flows will be left in the river at the time such consumptive use is stored in the reservoirs. An analysis needs to be conducted to determine the historical depletions to then determine appropriate depletion and conveyance loss factors for future operations to ensure that downstream water rights holders such as the Newlands Project are not injured.

2. Assumption that TMWA will be able to acquire agricultural water rights at the assumed levels for conversion to M&I and other uses. As discussed below in General Comment No. 4, the model results appear to be extremely sensitive to this assumption.

3. Assumption that Floriston Rates are not adjusted in accordance with either current provisions of the Truckee River Agreement or TROA Section 5.A.3(b).

4. Assumption that credit water can be established through changed diversion rights using a consumptive use factor of 62.5 percent for rights acquired in the Truckee Meadows. It is understood that it is assumed for purposes of the DEIS/EIR analysis only that such establishment of credit water would be restricted to the historical consumptive use of the acquired water rights. However, Mr. Rod Hall indicated in a December 16, 2004 conference call that the actual amount would be determined in future Nevada State Engineer proceedings. Is it the intent of the TROA signatory parties to establish credit water at amounts exceeding the historical consumptive use of the acquired water rights? If not, specific limitations should be provided in the TROA document and assurances provided in the DEIS/EIR. If so, the full amount contemplated for establishment of credit water should be disclosed and included in the model analysis to evaluate potential impacts on the Newlands Project.

5. As discussed in more detail in the above comments referring to specific pages of the DEIS/EIR, the NPCW provision of TROA has been analyzed with overly restrictive constraints resulting in unrealistic impacts on the Newlands Project related to reduction in Lahontan Reservoir water levels, decrease in carryover storage, and increase in Carson Division shortages.

6. Several provisions in TROA are not incorporated into the modeling analysis raising questions whether the analysis provides the full range of potential impacts of the TROA Alternative. The DEIS/EIR should include full disclosure of the omitted provisions including a quantitative analysis showing the effects of the exclusions. Included in the

omitted provisions are several categories of credit water including Fernley Municipal Credit Water, California Environmental Credit Water, California Additional California Environmental Credit Water, and Other Credit Water. Review of information[5] provided by the USBR under the FOIA request shows all or a portion of the following TROA provisions are not included in the TROA model run. An evaluation needs to be conducted and reported in the DEIS/EIR showing which, if any, of the excluded provisions result in material differences in modeling results. It should be noted that the April 23, 2004 draft paper does not include a description of all provisions in TROA. For example, TROA Section 6.B.2(b)—Calculation of Orr Ditch Decree Irrigation Demand is not described in the draft paper and thus it is unknown whether or not that particular provision is included in the model. The DEIS/EIR should include a full disclosure of all TROA provisions not incorporated into the modeling analysis. Based on the review of information provided by USBR, all or a portion of the following TROA provisions are not included in the TROA model run:

§ 5.A.3—Extension of Floriston Rate Supply
§ 5.B.6—Prosser Creek Reservoir Operations
- § 5.B.6(a)(3)
- § 5.B.6(a)(4)
- § 5.B.6(a)(5)
- § 5.B.6(a)(6)
- § 5.B.6(c)(7)
- § 5.B.6(c)(8)
- § 5.B.6(d) [Note: apparently corrected after July 2003 runs used for DEIS/EIR.]
- § 5.B.6(d)(2) [Note: apparently corrected after July 2003 runs used for DEIS/EIR.]
- § 5.B.6(e)

§ 5.B.7—Independence Lake Operations
- § 5.B.7(b)
- § 5.B.7(g)
- § 5.B.7(f)
- § 5.B.7(h)

§ 5.B.9—Boca Reservoir Operations
- § 5.B.9(c)

§ 5.C.1—Accounting for Spill
- § 5.C.1(a)
- § 5.C.1(f)

§ 5.E—Stream Channel Conveyance Losses
- § 5.E.1
- § 5.E.2

§ 6.B—Sierra Valley Diversion [other than historical input data]
§ 6.C—Diversion of Truckee River Basin Surface Water Allocated to California Pursuant to Section 204(c) of the Settlement Act
- § 6.C.3
- § 6.C.4
- § 6.C.5
- § 6.C.6
- § 6.C.7

[5] April 23, 2004 draft paper entitled Incorporation of TROA Provisions into Truckee Operation Model.

§ 6.D—Lake Tahoe Basin Allocation Procedures [other than historical input data]
§ 6.E—California Truckee River Basin Allocation Procedures
Appendix 6.A
Appendix 6.B
Appendix 6.C
Appendix 6.D
§ 7.A.3—Establishment of Credit Water Using Changed Diversion Rights
  § 7.A.3(c)
  § 7.A.3(d)
§ 7.A.4—Changes to Water Rights and Other Changes
  § 7.A.4(a)(4)
§ 7.A.5—Restrictions and Limitations on Establishment of Certain Categories of Credit Water to Benefit Water Quality Flows
  § 7.A.5(c)
  § 7.A.5(d)
  § 7.A.5(e)
  § 7.A.5(f)(ii)
  § 7.A.5(f)(iii)
§ 7.A.6—Power Company Use of Water for Hydroelectric Generation and Compensation for Reduced Generation
  § 7.A.6(a)
  § 7.A.6(b)
  § 7.A.6(c)
  § 7.A.6(d)
  § 7.A.6(e)
  § 7.A.6(f)
§ 7.B—Power Company M&I Credit Water
  § 7.B.1
§ 7.B.4(a) [other than historical input data]
§ 7.B.4(b) [other than historical input data]
§ 7.B.4(c) [other than historical input data]
§ 7.B.4(d) [other than historical input data]
§ 7.C—Fish Credit Water and Joint Program Fish Credit Water
  § 7.C.4(c)
§ 7.D—California M&I Credit Water, California Environmental Credit Water and Additional California Environmental Credit Water
  § 7.D.3
  § 7.D.5
  § 7.D.6
  § 7.D.8
  § 7.D.9
§ 7.F—Fernley Municipal Credit Water
§ 7.G—Other Credit Water
§ 8.E—Priorities Among Credit Water Operations
  [Note: April 23, 2004 draft paper indicates most provisions under this section are incorporated into the model; however, certain provisions are not incorporated and certain conflicts are identified such as described in item 10 in the draft paper.]
  § 8.E.4

§ 8.F—Relation of Power Company M&I Credit Water to Fish Water, Fish Credit Water and Joint Program Fish Credit Water
§ 8.F.2
§ 8.F.3(a)
§ 8.F.3(b)
§ 8.F.3(d)
§ 8.F.4
§ 8.F.7
§ 8.G—Relation Between California M&I Credit Waters and California Environmental Credit Water
§ 8.I—Relation Among Project Waters in Another Reservoir
§ 8.J—Relation Between Additional California Environmental Credit Water and Other Credit Water
§ 8.K—Limitations on Accumulation of Credit Water
§ 8.K.4
§ 8.K.5
§ 8.K.6
§ 8.N—Classification of Project Water Exchanged or Restored
§ 8.O—Classification of Fish Credit Water, Joint Program Fish Credit Water and Fish Water Exchanged to or Re-Stored in Boca Reservoir
§ 8.P—Exchange Rules Regarding Trades
§ 8.Q—Exchange With Donner Lake Storage
§ 8.Q.2
§ 8.R—Exchanges and Voluntary Operations Proposed By California
§ 8.S—Exchanges of Certain Waters in Stampede Reservoir For Floriston Rate Water in Lake Tahoe
§ 8.S.1(b)
§ 8.T—Exchanges for Water Quality Credit Water
§ 9.C—Minimum Releases, Enhanced Minimum Releases and Prosser Creek Reservoir Releases for Ice Control
§ 9.C.1(c)
§ 9.C.1(h)
§ 9.C.5(c)
§ 9.C.5(d)
§ 9.C.6
§ 9.C.7
§ 9.F—California Guidelines Concerning Preferred Reservoir Operations for Instream Flows and Recreation
[Note: April 23, 2004 draft paper entitled Incorporation of TROA Provisions into Truckee Operation Model indicates all provisions under this section are incorporated into the model with the exception of ramping operations.]

General Comment No. 4—Supplemental Modeling Analysis Regarding TMWA Water Rights Acquisition.

The DEIS/EIR should include a scenarios analysis for the TROA Alternative assuming that TMWA is unable to acquire existing agricultural water rights at the levels assumed for the current analysis of the TROA Alternative. Such an analysis has been performed by Mr. Tom Scott of the USBR and a summary of the results was presented orally to TCID

representatives at a meeting on December 15, 2004 indicating that the model results are extremely sensitive to this particular assumption. The analysis apparently adopted all of the assumptions and configuration for the current TROA Alternative analysis except the TMWA water rights acquisitions were limited to the same levels assumed for the LWSA Alternative. The analysis showed an increase in the shortages to the Carson Division beyond the shortages shown for the TROA Alternative. These results should be documented and presented in the DEIS/EIR. The DEIS/EIR should also include a complete description of the name, location, amount, existing owner, existing use, priority date, and other pertinent information for all water rights assumed to be acquired by TMWA.

General Comment No. 5—Newlands Project Credit Water.

The TROA, the DEIS/EIR, and the modeling analyses all improperly represent the NPCW for the following reasons:

- The provisions for NPCW appear to place the operation and control of NPCW in the hands of the United States with little input and control by TCID.
- The Newlands Project receives relatively small benefits compared to the potential impacts, which will include reduced carryover storage, reduced water levels in Lahontan Reservoir, and increased Carson Division shortages.
- The provisions for NPCW appear to be much more restrictive in terms of actual credit water utilized by the Newlands Project compared to the current credit water provisions of OCAP.
- OCAP would have to be modified to accommodate the NPCW language in TROA.
- The NPCW results provided in the DEIS/EIR should be expanded to show how much NPCW is reclassified and utilized as Fish Credit Water.
- The operations criteria for NPCW provided in TROA are general resulting in arbitrary assumptions used for modeling criteria for NPCW. The modeling criteria appear to be overly restrictive and biased against project utilization of the credit water. Problems with the modeling assumptions are illustrated below:
    - The accumulation months and storage volumes are not specified in TROA. The model uses arbitrary NPCW storage volumes to establish credit storage for the months of January through June. This period conflicts with OCAP wherein accumulation is specified to occur over the months of November through June. The modeling assumptions appear to also conflict with the description of NPCW provided on Page 2-36 of the DEIS/EIR wherein it is stated that accumulation can occur anytime between October and July.
    - The specific months in which credit water can be released are not specified in TROA rather an objective is specified in which credit water would be "Released in accordance with the Truckee Canal Diversion Criteria to a maximum extent possible prior to August 1." The model assumptions restrict any releases to the single month of July. This is contrary to OCAP wherein releases can be made throughout the irrigation season.
    - The provisions included in TROA in Section 7.H—NEWLANDS PROJECT CREDIT WATER do not specify that NPCW releases would be restricted based on

CDFG streamflow objectives. However, the model assumptions appear to rely heavily on these streamflow objectives in first determining whether any NPCW is established and then second on actual releases during the month of July.

General Comment No. 6—Cause and Effect Relationships.

The DEIS/EIR and underlying TROM results do not provide sufficient information to delineate specific cause and effect relationships of the various elements in the proposed action to determine whether the TROA meets the purpose and need of the project. The impacts section of the DEIS/EIR contains a discussion of increases and decreases of streamflows and lake surface water elevations at various locations and invariably concludes the changes are caused by the various credit water operations. However, there is no demonstration that the specific credit water operations resulted in the changes.

- The monthly establishment of the various categories of credit water by method such as reduction in Floriston Rates or changed diversion rights is not provided in the DEIS/EIR and based on supplemental information[6] provided by the USBR only limited data regarding various categories are available from the model output.
- The monthly utilization, exchange, reclassification, carryover, and use of the various categories of credit water are not provided in the DEIS/EIR and supplemental information provided by the USBR indicates data regarding various categories are available from the model output but extraction of such data would require significant understanding and effort.
- Monthly supply of water quality water derived from acquisition of Truckee Division water rights and other water rights is not delineated nor is it available from the current model output. Furthermore, a breakdown is not provided for water quality water remaining in the river versus storage for subsequent releases.
- The storage and release of Pyramid Tribe unappropriated water is not reported nor is it available from the current model output.
- The storage and release of TCID Donner Lake water is not reported nor is it available from the current model output. This includes the issue that Donner Lake diversions at Derby Dam are not delineated.

General Comment No. 7—Assurances and Mitigation.

The DEIS/EIR does not provide sufficient provisions to assure that operations of the Newlands Project are not impacted by the TROA Alternative. Provisions should be included to ensure that available water supplies for the Newlands Project are not decreased as a result of TROA operations. Also, provisions should be included to modify TROA operations if it is determined that modeling techniques or assumptions are erroneous. For example, provisions should be established in the event TMWA is unable to acquire the level of agricultural water rights assumed for the modeling analysis. A second example would be if actual operations show that stream channel conveyance losses result in a decline in Truckee River streamflows available for diversion at Derby Dam. A third example would be if the TROA parties

[6] November 16, 2004 memorandum from Rod Hall to Tom Scott regarding Comments on October 7, 2004 Request for Information from TCID.

establish credit water in amounts greater than the historical consumptive use of acquired water rights to the detriment of downstream water right holders relying upon return flows.

Such provisions could include mitigation measures to protect the water supplies for the Newlands Project. The DEIS/EIR does not provide any such mitigation measures even though the analysis shows the TROA Alternative will result in increased shortages for the Carson Division. Mitigation measures should be developed in consultation with TCID and other affected parties. Possible mitigation measures include, but are not limited to, accounting and reporting procedures; improved modeling of TROA operations through adoption of peer-reviewed and documented models such as RiverWare; and reformulating NPCW to provide a real benefit to the Newlands Project such as increased storage priority, carryover storage, and flexible release provisions.

I appreciate your efforts in providing information in response to the FOIA request and subsequent inquiries. I look forward to continuing to work with you on resolving the questions and issues provided above. If you have any questions, please do not hesitate to contact me at (916) 984-1470.

Sincerely,

BINDER & ASSOCIATES CONSULTING, INC.

Charles W. Binder

Charles W. Binder, P.E.
President and Principal Engineer

cc: Lyman F. McConnell
Michael J. Van Zandt
Brad T. Goetsch
Michael F. Mackedon