

# Exhibit N

Via Electronic Mail

February 13, 2015

Ralph Kalfayan  
Benink & Slavens, LLP  
550 W. C Street, Suite 530  
San Diego, CA 92101

Dear Ralph:

I am writing to describe a scope of work and budget for a project to calculate the potential future use of groundwater by members of the Willis class. In conducting this research, I will consider projected land use changes within the area of the Antelope Valley groundwater adjudication, and will correlate those projected changes with the lands owned by the 73,000 members of the class. The result of the project will be a report summarizing my opinions in this matter.

The project will consist of five phases:

- 1) To begin, we will develop a GIS database of the Willis class members' parcels for use in later phases of the analysis. We will also receive any other relevant background information you have that would be useful for our analysis.
- 2) We will gather information from the Bureau of the Census, the California Department of Finance, and the Southern California Association of Governments (SCAG) regarding current land uses and socioeconomic characteristics in the Census tracts comprising the Willis class lands. We will also collect information on projected land use changes within these areas out to 2040.
- 3) It will be necessary to assign Census-tract level growth to the specific parcels owned by class members. We will use a statistical method to make this correlation, based on prior work conducted by The Brattle Group and drawing on the California Urban and Biodiversity Analysis Model (CURBA) developed by the U.S. Geological Survey.
- 4) After developing growth projections within lands owned by class members, in this phase we will translate land use changes into water demand projections. We will use information on water

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consumption per dwelling unit and employee in comparable inland areas. Our forecasts will go out to 2040, in five year increments.

5) The last phase of the research is to write a report describing data, methods and my opinions in this matter.

Following is a budget projection for this project:

	<i>Principal</i>	<i>Analyst</i>	
<b>GIS analysis</b>	2	8	\$3,380
<b>Data collection</b>	8	40	\$15,800
<b>Calibration of land use forecasts</b>	12	40	\$18,000
<b>Water demand forecasts</b>	8	32	\$13,520
<b>Report writing</b>	16	24	\$15,640
		<b>Total</b>	<b>\$66,340</b>

All work will be conducted by me and the staff of The Brattle Group working under my direction. I will be available to make oral presentations or testify as requested.

Please let me know if you have any questions. I look forward to working with you on this interesting and important matter.

Best,



David Sunding  
Principal, The Brattle Group  
Professor, UC Berkeley