

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

201 Mission Street, Suite 2800
San Francisco, CA 94105 USA

TEL +1.415.217.1000
FAX +1.415.217.1099

EMAIL office@brattle.com
WEB brattle.com

CAMBRIDGE

NEW YORK

SAN FRANCISCO

WASHINGTON

LONDON

MADRID

ROME

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

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