



FILED

13-23-16
04:59 PM

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

4	Charles P. Varvayanis,)	Case 16-10-005
5	Complainant,)	(Filed October 6, 2016)
6	vs.)	
7	Odd Fellows Sierra Recreation Association,)	
8	Defendant.)	

VERIFIED POST-TELECONFERENCE BRIEF

12 Charles P. Varvayanis
 13 P. O. Box 395
 14 Long Barn, CA 95335
 Telephone: (209) 586-3782
 E-mail: charles@varvayanis.com

December 21, 2016

1 Charles P. Varvayanis
2 P. O. Box 395
3 Long Barn, CA 95335
4 Telephone: (209) 586-3782
5 E-mail: charles@varvayanis.com

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

7 Charles P. Varvayanis,) Case 16-10-005
8 Complainant,) (Filed October 6, 2016)
9 vs.) Related Modification Decision 16-08-006
10 Odd Fellows Sierra Recreation Association,) (Issued August 19, 2016)
11 Defendant.) Related Original Decision 16-01-047
12) (Issued January 29, 2016)
13) Related Case 12-03-017
14) (Filed March 14, 2012)
15) **VERIFIED POST-TELECONFERENCE**
16) **BRIEF**

17 Administrative Law Judge Eric Wildgrube requested a telephone conference at 11 a.m.
18 on December 20, 2016 to discuss a matter with the parties, Complainant Charles Varvayanis (the
19 “Complainant”) and Defendant Odd Fellows Sierra Recreation Association, (“Odd Fellows”).
20 The matter became a discussion of the \$825 cost figure specified by the DWA as opposed to
21 \$571.60 cost figure alleged by Odd Fellows. The Complainant attempted to articulate his
22 position. ALJ Eric Wildgrube requested proof of the Complainant’s payments to Odd Fellows
23 for Fiscal Year 2012-2013.

24 The Complainant legally merged three lots into one in 2007 and purchased another lot in
25 2009. Odd Fellows refused to recognize the mergers and invoiced the Complainant for four lots
until the Complainant sued Odd Fellows in 2012. The total payment for each lot was apparently
split between three partial payments. Each payment amount was specified by Odd Fellows’

1 Agent/Account Carlson, Hass and Associates in response to the Complainant asking “How much
2 do I owe?” Two weeks after making the first payment, the Complainant learned his bill was not
3 paid in full and again asked “How much do I owe?” The third payment included an additional
4 amount to cover a prorated legal fee verbally requested by Odd Fellows but never invoiced or
5 otherwise documented by Odd Fellows, however it was paid in good faith. Copies of invoices
6 and payments are attached herewith as Exhibits A and B.

7 The Complainant has intimate knowledge of the water system, Odd Fellows’ operations
8 and costs having held a seat on the Odd Fellows Board of Directors for six years and having
9 served as Odd Fellows’ President and Director of the Water System.

10 Following is a clarification of the Complainant’s position including the details to support
11 the Complainant’s position:

12 13 **I. INTRODUCTION**

14 A complaint was filed with the California Public Utilities Commission (hereafter
15 “CPUC” or “Commission”) on March 14, 2012, resulting in CPUC Case 12-03-017 and CPUC
16 Decision 16-01-047 dated January 28, 2016 (hereafter “Original Decision”) against Odd Fellows.

17 On June 29, 2016, Odd Fellows filed a CPUC Petition for Modification of the Original
18 Decision (hereafter “Petition for Modification”) specifically seeking a modification of Ordering
19 Paragraph 3.b on page 37. The resulting CPUC Decision 16-08-006 dated August 19, 2016
20 (hereafter “Modified Decision”) granted the Petition for Modification along with a few changes
21 made by the CPUC. The Modified Decision changes nothing in respect to the Complainant and
22 as a result has no effect on the Complainant.

23 It is worthwhile noting that the Original Decision was the result of a full commission
24 decision of all five commissioners.

25 Complainant’s position:
- -

- As set forth in the Original Decision on page 37, paragraph 3.b; ordering twenty quarterly refund payments of \$15.57 over five years totaling ~ \$311.33 per lot.
- Odd Fellows refuses to pay the \$15.57 quarterly refund payment amounts ordered in both the Original Decision and Modified Decision, but instead is paying \$2.88 refund payments.

II. COMPLAINANT’S ARGUMENT

1. **CPUC rejected Odd Fellows’ argument for \$571.60** – On November 19, 2015 Odd Fellows filed “COMMENTS OF APPLICANT ODD FELLOWS SIERRA RECREATION ASSOCIATION ON REVISED PROPOSED DECISION RESOLVING A COMPLAINT AND AUTHORIZING A CERTIFICATE OF PUBLIC CONVENIENCE AND NECESSITY AS MODIFIED”.

The Commission rejected arguments presented in the above document including the \$571.60 figure based on guidance from the CPUC Division of Water and Audits (hereafter “DWA” or “Water Division”) as documented in the Original Decision, 8. Comments on Proposed Decision starting at the first paragraph on Page 31:

“In its comments to the revised proposed decision Odd Fellows also now questions the Water Division’s computation of water rates, although it did not question them in its comments to the initial proposed decision.²³ The Water Division requested cost information from Odd Fellows and the Water Company prior to writing its report, but had issues with the accuracy and usefulness of the unsegregated information it received. (See Final Report at 14-16.) The Water Division therefore used the best available information such as Budget Reports that came from the Water Company’s Board of Director Minutes. Once it determined Fiscal Year 2013 financials, the Water Division then backcast or deflated this amount using approved inflation factors to determine the Fiscal Year 2011 and 2012 revenue requirement. We therefore make no changes to the Final Report in response to Odd Fellow’s comments.”

1 The DWA’s report attached to the Original Decision as ATTACHMENT A starting at
2 page 15, first paragraph states:

3 “The Recreation Association provided its financial report updated to May 31,
4 2013.⁴³ In the financial report, the auditors state that

5 . . the financial statements do not express an opinion or provide any
6 assurances about whether the financial statements are in accordance
7 with accounting principles generally accepted in the United States of
8 America . . . The policy is to prepare the financial statements on the
9 modified basis of each cash receipts and cash disbursements.
Accordingly, the accompanying financial statements are not intended to
present the financial position or results of operations in conformity with
accounting principles generally accepted in the United States of America.
. . . We are not independent with respect to Odd Fellows Sierra
Recreation Association, Inc^{44 45}

10 The CPA’s clarified that they performed a compilation based on data provided by
11 OFSRA without conducting any testing of the underlying data. They did not audit
12 the financial records. The financial report did not segregate all water related
13 income and expenses. Rather, it presented all information for the Recreation
14 Association for all activities that were handled by the Recreation Association. The
15 Recreation Association also stated that it did not segregate records for the water
16 service offered. Due to this, Staff could not rely on the accuracy of the historical”

15 2. **The Modified Decision** – The Modified Decision does not incorporate, reference,
16 endorse, recognize, etc. the \$571.60 figure presented by Odd Fellows or Appendix B of the
17 Petition for Modification making it irrelevant and moot. Instead the Modified Decision
18 paragraph 3.b. on Page 10, clearly states:

19 *“Odd Fellows must make a refund to all customers who made payments in excess
20 of reasonable rates only...”*

21 _____
22 ⁴³ Odd Fellows Sierra Recreation Association Inc., Compiled Financial Statements, May 31,
2013.

23 ⁴⁴ Id, at page 1

24 ⁴⁵ In a clarification, OFSRA’s CPA firm noted that they perform accounting services on a regular
25 monthly basis for OFSRA and its professional standards do not require it to be independent with
respect to clients when performing a compilation of financial statements. Letter from Eric A.
Carlson, CPA to Ravi Kumra, dated 10/23/2014.

1 The CPUC defined amount Odd Fellows is to refund is incorporated in two paragraphs in
2 its Modified Decision:

3 1) Modified Decision, 1. Background, starting at the last paragraph on page 2:

4 *“Notably, the Decision at page 34, Conclusions of Law 34, Refunds should go to*
5 *customers who have overpaid their bills in the first instance, and not to customers*
6 *who have paid less than what the Water Division found to be a reasonable rate.*
7 *The recognition that customers who did not pay either Odd Fellows or the Water*
8 *Company amounts in excess of reasonable rates should not be entitled to receive*
9 *a refund was not unambiguously reflected by the OPs.”*

10 Note to the reader: “Decision at page 34, Conclusions of Law 34” should likely
11 read “Decision at page 34, Conclusions of Law 12”.

12 2) Modified Decision, first paragraph under 4. Discussion on page 6:

13 *“The Commission agrees OPs 3.a and 3.b should reflect the intent stated by the*
14 *Decision and that it is reasonable that refunds paid by Water Company and Odd*
15 *Fellows should go to customers who have overpaid their bills in the first instance,*
16 *and not to customers who have paid less than what the Water Division found to be*
17 *a reasonable rate.”*

18 The Original Decision at page 34, Conclusions of Law 12 states:

19 *“Refunds should go to customers who have overpaid their bills in the first*
20 *instance, and not to customers who have paid less than what the Water Division*
21 *found to be a reasonable rate.”*

22
23
24
25
--
3. **Calculation of refunds** – The Original Decision and the Modified Decision both
26 rely on findings by the Water Division that rate payers paid \$825 for water for improved lots and
27 \$759 for water for unimproved lots as published and attached to the Original Decision as
28 ATTACHMENT A at page 25, Table 3:

Table 3: Computation of extra amounts collected

Assessment Period	Domecheli Report		Utility Assessment Amount		Assessment / Lot	Over/(Under) Collection		Total Over/Under Collection			Refund by
	w/o CIP	w/CIP	Improved	Unimproved	per staff	Per	Per	Improved	Unimproved	Total	
			Lot	Lot	Recommendation w/o special study	Improved Lot	Unimproved Lot	Lot (305 lots)	Lot (59 lots)		
	a	b	c	d	e	f=c-e	g=e-d	h=f*305 ¹	i=g*59 ¹	j=h+i ¹	
3/1/2012-5/31/2012			\$ 793	\$ 793	\$ 495	\$ 298	\$ 298	\$ 22,702	\$ 4,391	\$ 27,093	-
6/1/2012-5/31/2013	\$ 522	\$ 802	\$ 825	\$ 759	\$ 514	\$ 311	\$ 245	\$ 94,957	\$ 14,475	\$ 109,432	Recreation Assoc.
6/1/2013-5/31/2014	\$ 537	\$ 826	\$ 968	\$ 890	\$ 545	\$ 423	\$ 345	\$ 128,884	\$ 20,330	\$ 149,214	Water Company
6/1/2014-5/31/2015	\$ 553	\$ 851	\$ 997	\$ 997	\$ 524	\$ 473	\$ 473	\$ 144,297	\$ 27,911	\$ 172,208	Water Company
								Total Refund	\$ 368,138	\$ 62,715	\$ 430,854
								Total Overcollect	\$ 390,840	\$ 67,107	\$ 457,947

Notes

1. Over/Under Collections for FY 2011 is for 3 months (March through May, 2012).

The refunds were calculated by the DWA as \$311 for improved lots and \$245 for unimproved lots, also documented in Table 3. These refund rates divided by the 20 quarterly refund payments as ordered in the Original Decision and Modified Decisions yield individual payments of \$15.55 for improved lots and \$12.25 for unimproved lots.

Note: The discrepancy between the Complainant’s calculated \$15.57 refund amount and DWA’s \$15.55 refund amount exists because the Complainant used Dollars and Cents throughout all of its calculations while the DWA rounded to whole Dollar amounts in the earlier portions of its calculations.

Complainant notes: He would be satisfied with either the \$15.55 or \$15.57 amount for the quarterly payments and uses them interchangeably.

4. Odd Fellows incorrectly continues to calculate refunds based on \$571.60 for water – As set forth above, the Commission, based on the DWA’s comments, rejected the figures supplied by Odd Fellows which include the \$571.60 Odd Fellows references in this matter and elsewhere. Neither the Original Decision nor Modified Decision incorporate, reference, endorse, recognize, etc. the amount of \$571.60 for water or Appendix B of the Petition for Modification, making the amount of \$571.60 irrelevant and moot. Both the Original

1 Decision and Modified Decision rely the DWA's findings that rate payers paid \$825 for water
2 for improved lots and \$759 for water for unimproved lots.

3
4 5. **Additional evidence** – Additional evidence will be presented at the Evidentiary
5 Hearing.

6
7 **III. CONCLUSION**

8 Based on the foregoing, Complainant CHARLES P. VARVAYANIS respectfully
9 requests an Evidentiary Hearing.

10
11
12 DATED: December 21, 2016

Respectfully submitted,

13 By: *Charles P. Varvayanis*
14 Charles P. Varvayanis

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
--

VERIFICATION

I am the Complainant Charles P. Varvayanis and I am authorized to make this verification on my behalf. The statements in the foregoing are true of my own knowledge, except as to the matters which are therein stated on information and believe, and as to those matters I believe them to be true.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on December 21, 2016, at Long Barn, California.

By: *Charles P. Varvayanis*
Charles P. Varvayanis

**ODD FELLOWS SIERRA
RECREATION ASSOCIATION, INC.**

Invoice

c/o 14570 MONO WAY, STE. G
SONORA, CA 95370

Date	Invoice #
6/6/2012	379

Bill To
Charles P Varvayanis P.O. Box 395 Long Barn, CA 95335 Lot # 09.006

We now accept Credit Cards - please circle one
 Visa Mastercard AmEx Discover

Name _____
 Address _____
 ZipCode _____
 Card # _____
 Expiration date _____
 3 digit security code _____
 e-mail address _____

TERMS
Payable upon receipt

Description	Amount
2012/2013 Assessment	1,024.00

Accounts not paid in full by August 31, 2012 will be assessed a \$25 delinquent charge per lot per month.

Total	\$1,024.00
--------------	-------------------

Phone #
209-532-5171



Carlson, Haff & Associates

An Accountancy Corporation
14570 Mono Way, Suite G
Sonora, CA 95370

Exhibit A - Page 2 of 10

Carlson, Haff & Associates

An Accountancy Corporation
14570 Mono Way, Suite G
Sonora, CA 95370

Exhibit A - Page 3 of 10



9539530685 B004



**ODD FELLOWS SIERRA
RECREATION ASSOCIATION, INC.**

c/o 14570 MONO WAY, STE. G
SONORA, CA 95370

Invoice

Date	Invoice #
6/6/2012	380

Bill To
Charles Varvayanis P.O. Box 395 Long Barn, CA 95335 09.007

We now accept Credit Cards - please circle one
 Visa Mastercard AmEx Discover

Name _____
 Address _____
 ZipCode _____
 Card # _____
 Expiration date _____
 3 digit security code _____
 e-mail address _____

TERMS
Payable upon receipt

Description	Amount
2012/2013 Assessment	1,024.00

Accounts not paid in full by August 31, 2012 will be assessed a \$25 delinquent charge per lot per month.

Total	\$1,024.00
--------------	------------

Phone #
209-532-5171



Carlson, Haff & Associates

An Accountancy Corporation

14570 Mono Way, Suite G

Sonora, CA 95370

Exhibit A - Page 5 of 10

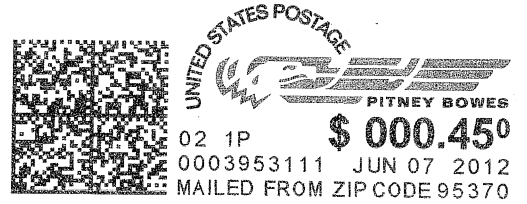
Carlson, Haff & Associates

An Accountancy Corporation

14570 Mono Way, Suite G

Sonora, CA 95370

Exhibit A - Page 6 of 10



9533530395 B004



**ODD FELLOWS SIERRA
RECREATION ASSOCIATION, INC.**

c/o 14570 MONO WAY, STE. G
SONORA, CA 95370

Invoice

Date	Invoice #
6/6/2012	381

Bill To
Charles Varvayanis P.O. Box 395 Long Barn, CA 95335 09.014

We now accept Credit Cards - please circle one
 Visa Mastercard AmEx Discover

Name _____
 Address _____
 ZipCode _____
 Card # _____
 Expiration date _____
 3 digit security code _____
 e-mail address _____

TERMS
Payable upon receipt

Description	Amount
2012/2013 Assessment	1,024.00

Accounts not paid in full by August 31, 2012 will be assessed a \$25 delinquent charge per lot per month.

Total	\$1,024.00
--------------	-------------------

Phone #
209-532-5171

**ODD FELLOWS SIERRA
RECREATION ASSOCIATION, INC.**

c/o 14570 MONO WAY, STE. G
SONORA, CA 95370

Invoice

Date	Invoice #
6/6/2012	382

Bill To
Charles Varvayanis P.O. Box 395 Long Barn, CA 95335 24.041

We now accept Credit Cards - please circle one
 Visa Mastercard AmEx Discover

Name _____
 Address _____
 ZipCode _____
 Card # _____
 Expiration date _____
 3 digit security code _____
 e-mail address _____

TERMS
Payable upon receipt

Description	Amount
2012/2013 Assessment	1,024.00

Accounts not paid in full by August 31, 2012 will be assessed a \$25 delinquent charge per lot per month.

Total	\$1,024.00
--------------	------------

Phone #
209-532-5171



Carlson, Haff & Associates

An Accountancy Corporation

14570 Mono Way, Suite G

Sonora, CA 95370

Exhibit A - Page 9 of 10

Carlson, Haff & Associates

An Accountancy Corporation

14570 Mono Way, Suite G

Sonora, CA 95370

Exhibit A - Page 10 of 10



9533530395 B004



DOCUMENT CONTAINS COLORED BACKGROUND ON WHITE PAPER. "VOID" FEATURE, SIMULATED WATERMARK (REVERSE SIDE) MICRO-PRINT BORDER.

Account: 24982 JORDAN WAY WEST-VARVAYANIS

\$571.60

CHARLES P VARVAYANIS
PAT JONES
PO BOX 395
LONG BARN, CA 95335-0395

Please Direct Any Questions
To: (800) 278-8302
ONLINE BANKING - BILL PAYMENT

35/1210

0000008082

March 14, 2013

BANK OF AMERICA, N.A.

MEMO: 24982 Jordan Way West - Varvayanis

Pay FIVE HUNDRED SEVENTY ONE AND 60/100

DOLLARS

\$ *****571.60

ODD FELLOWS SIERRA REC. ASSOC.
C/O ERICA A. CARLSON
14570 MONO WAY STE G
SONORA, CA 95370-8997



Void After 180 DAYS.
Signature On File
This check has been authorized
by your depositor

WARNING: THIS BORDER CONTAINS MICR LINE WHICH WILL NOT REPRODUCE ON A COPY

⑈008082⑈ ⑆⑆2⑆000358⑆ 000865608724⑈ 189

To
The
Order
Of

62615798

PAY TO THE ORDER OF
OAK VALLEY COMMUNITY BANK
 FOR DEPOSIT ONLY
Odd Fellows Sierra Recreation Assn.
 2702061
 DO NOT WRITE STAMP OR SIGN BELOW THIS LINE
 RESERVED FOR FINANCIAL INSTITUTION USE

04CB < 121142119 > 888256888 28828883
 03181133

* F. A. H. STATE BOARD OF GOVERNORS REG. CC
 03181133

DOCUMENT CONTAINS COLORED BACKGROUND ON WHITE PAPER. "VOID" FEATURE, SIMULATED WATERMARK (REVERSE SIDE) MICRO-PRINT BORDER.

PLEASE POST THIS PAYMENT FOR OUR MUTUAL CUSTOMER

Account: 25431 WHEELER ROAD - VARVAYANIS

\$571.60

CHARLES P VARVAYANIS
PAT JONES
PO BOX 395
LONG BARN, CA 95335-0395

Please Direct Any Questions
To: (800) 278-8302
ONLINE BANKING - BILL PAYMENT

35/1210

000008083

March 19, 2013

BANK OF AMERICA, N.A.

MEMO: 25431 Wheeler Road - Varvayanis

Pay FIVE HUNDRED SEVENTY ONE AND 60/100

DOLLARS

\$ *****571.60

ODD FELLOWS SIERRA REC. ASSOC.
C/O ERICA A. CARLSON
14570 MONO WAY STE G
SONORA, CA 95370-8997



To
The
Order
Of

Void After 180 DAYS.
Signature On File
This check has been authorized
by your depositor

WARNING: THIS REMITTANCE CONTAINS MICR NO TYPE WHICH WILL NOT REPRODUCE ON A COPY

⑈008083⑈ ⑆121000358⑆ 000865608724⑈ 189

65862192

X
 PAY TO THE ORDER OF
OAK VALLEY COMMUNITY BANK
 FOR DEPOSIT ONLY
Odd Fellows Sierra Recreation Assn.
 DO NOT WRITE STAMP OR SIGN BELOW THIS LINE
 RESERVED FOR FINANCIAL INSTITUTION USE

28828883 888256809 > 121142119 < 0VCB

 Security features on this document include Micro-Print
 Border, Artificial Watermark.
 Absence of these features may indicate alteration.
 For more details, visit the American Bankers Association website.

* FEDERAL RESERVE BOARD OF GOVERNORS REG. CC

0311

DOCUMENT CONTAINS COLORED BACKGROUND ON WHITE PAPER. "VOID" FEATURE, SIMULATED WATERMARK (REVERSE SIDE) MICRO-PRINT BORDER.

PLEASE POST THIS PAYMENT FOR YOUR MUTUAL CUSTOMER

Account: 25431 WHEELER ROAD - VARVAYANIS

\$452.40

CHARLES P VARVAYANIS
PAT JONES
PO BOX 395
LONG BARN, CA 95335-0395

Please Direct Any Questions
To: (800) 278-8302
ONLINE BANKING - BILL PAYMENT

35/1210

0000008105

MEMO: 25431 Wheeler Road - Varvayanis

BANK OF AMERICA, N.A.

April 04, 2013

Pay FOUR HUNDRED FIFTY TWO AND 40/100 -----

DOLLARS

\$ *****452.40

ODD FELLOWS SIERRA REC. ASSOC.
C/O ERICA A. CARLSON
14570 MONO WAY STE G
SONORA, CA 95370-8997

To
The
Order
Of

Void After 180 DAYS.
Signature On File
This check has been authorized
by your depositor

WARNING: THIS CHECK CONTAINS MICROTYPE WHICH WILL NOT REPRODUCE ON A COPY

⑈008105⑈ ⑆⑆21000358⑆ 001265206119⑈ 189


66319530

X

PAY TO THE ORDER OF
OAK VALLEY COMMUNITY BANK

FOR DEPOSIT ONLY
DO NOT WRITE IN THESE SPACES
Sierra Recreation Assn.
2702061

30A0 > 611241121 < 32292000 30002882

 Security features on this document include a Micro-Print
Border, Artificial Watermark, and a color alteration.
Absence of these features may indicate alteration.

* FEDERAL RESERVE BOARD OF GOVERNORS REG. CC

DOCUMENT CONTAINS COLORED BACKGROUND ON WHITE PAPER. "VOID" FEATURE, SIMULATED WATERMARK (REVERSE SIDE) MICRO-PRINT BORDER.

Account: 24982 JORDAN WEST - VARVAYANIS

\$452.40

PLEASE POST THIS PAYMENT FOR YOUR MUTUAL CUSTOMER

CHARLES P VARVAYANIS
PAT JONES
PO BOX 395
LONG BARN, CA 95335-0395

Please Direct Any Questions
To: (800) 278-8302
ONLINE BANKING - BILL PAYMENT

35/1210

0000008106

April 05, 2013

BANK OF AMERICA, N.A.

MEMO: 24982 Jordan Way West - Varvayanis

Pay FOUR HUNDRED FIFTY TWO AND 40/100

DOLLARS

\$ *****452.40

ODD FELLOWS SIERRA REC. ASSOC.
C/O ERICA A. CARLSON
14570 MONO WAY STE G
SONORA, CA 95370-8997

To
The
Order
Of

Void After 180 DAYS.
Signature On File
This check has been authorized
by your depositor


WARNING: THIS BORDER CONTAINS MICRO-TYPE WHICH WILL NOT REPRODUCE ON A COPY

⑈008106⑈ ⑆21000358⑆ 001265206119⑈ 189

663195310

PAY TO THE ORDER OF
 OAK VALLEY COMMUNITY BANK
 DO NOT FOR DEPOSIT ONLY
 Odd Fellows Sierra Recreation Ass'n
 2702061

2882GG03 888266222 121142119 <OVCB

 Security features on this document include a Micro-Print
 Border, Artificial Watermark,
 Absence of these features may indicate alteration.
 © 2000 Design & a card/cheque mark or Check System Association

* FEDERAL RESERVE BOARD OF GOVERNORS REG. CC

**ODD FELLOWS SIERRA RECREATION ASSOCIATION, INC.
C/O 14570 MONO WAY, SUITE G
SONORA, CA 95370**

RECEIPT

Date: 4/9/2014

Received of: Charles Varvayanis

*** Four hundred fifty-three and 42/100 Dollars *** \$453.42

Legal fees on lot 24.041 \$226.71

Legal fees on lot 09.007A \$226.71

Cash/check no.

Allen Burgess