

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

)	
In re:)	Chapter 11
MALLINCKRODT PLC, <i>et al.</i> , ¹)	Case No. 20-12522 (JTD)
)	
Debtors.)	(Jointly Administered)
)	
)	

**NOTICE OF FILING:
STATEWIDE ABATEMENT AGREEMENT FILED ON BEHALF OF CALIFORNIA**

PLEASE TAKE NOTICE that, pursuant to Section 5 of the National Opioid Abatement Trust II Distribution Procedures, the NOAT II Trustees file the attached Exhibit.

Dated: December 22, 2022
Wilmington, Delaware

Respectfully submitted,

CAMPBELL & LEVINE, LLC

/s/ Kathleen Campbell Davis
Kathleen Campbell Davis, Esq. (I.D. No. 4229)
222 Delaware Avenue, Suite 1620
Wilmington, DE 19801
Telephone: 302.426.1900
Email: kdavis@camlev.com

-and-

CAMPBELL & LEVINE, LLC
Douglas A. Campbell, Esq. (PA I.D. No. 23143)
Jeanne S. Lofgren, Esq. (PA I.D. No. 89078)
310 Grant Street, Suite 1700
Pittsburgh, PA 15219
Telephone: 412.261.0310
Email: dcampbell@camlev.com
jlofgren@camlev.com

*General Counsel to the National Opioid Abatement
Trust II*

¹ A complete list of the Debtors in these Chapter 11 Cases may be obtained on the website of the Debtors' claims and noticing agent at <http://restructuring.primeclerk.com/Mallinckrodt>. The Debtors' mailing address is 675 McDonnell Blvd., Hazelwood, Missouri 63042.

EXHIBIT

California Mallinckrodt Statewide Abatement Agreement
In re: MALLINCKRODT PLC, et al. Bankruptcy
Case No. 20-12522

1. Introduction

The State of California¹ and certain of its Local Governments have reached this allocation agreement (the “California Mallinckrodt Statewide Abatement Agreement” or the “Agreement”), which shall govern the allocation, distribution, use, and reporting of all funds allocated to California from the National Opioid Abatement Trust II (“NOAT II”) in In re: Mallinckrodt PLC, et al, Case No. 20-12522. pending in the United States Bankruptcy Court, District of Delaware (the “Mallinckrodt Bankruptcy Matter”).² This California Mallinckrodt Statewide Abatement Agreement will become effective 14 days after filing in the Mallinckrodt Bankruptcy Matter, unless otherwise ordered by the Bankruptcy Court.

The State and the Local Government signatories to this California Mallinckrodt Statewide Abatement Agreement, which include all California counties with a population exceeding 750,000³ and certain other Local Governments, represent that, upon execution of this document by these parties and submission to NOAT II, California has met the metrics for approval of Statewide Abatement Agreements as described in Section 5.A.2 of the National Opioid Abatement Trust II Distribution Procedures, filed May 29, 2022, in In re: Mallinckrodt PLC, et al., No. 20-12522 (Bankr. D. Del.), Doc. 7530-9 (the “NOAT II Distribution Procedures”). This Agreement shall supersede any election made by a Qualifying Local Government (“QLG”) to receive a Local Government Block Grant (“Block Grant”).

2. Definitions

- a. *Local Government* means counties and incorporated cities with a population of at least 10,000 located in California.⁴ For the avoidance of doubt, Special Districts

¹ For purposes of clarity, use of the term “California” refers to the geographic territory of California and the state and its local governments therein. The term “State” or “State of California” refers to the State of California as a governmental unit.

² This allocation agreement is not intended to apply to funds allocated to California in any other opioid settlement or bankruptcy matter. A party entering into this agreement does not, by doing so, concede or agree that a similar allocation should apply to any future opioid settlement or bankruptcy matter.

³ The counties are Alameda, Contra Costa, Fresno, Kern, Los Angeles, Orange, Riverside, Sacramento, San Bernardino, San Diego, San Joaquin, San Mateo, Santa Clara, and Ventura, and the city and county of San Francisco.

⁴ The population figures for Local Governments shall be the published U.S. Census Bureau’s population estimates for July 1, 2019, released May 2020. These population figures shall remain unchanged during the term of this Agreement. The estimates for counties were accessed at

and School Districts are not Local Governments for purposes of this Agreement.

- b. *Plan* means the Chapter 11 Plan of Reorganization//Modified Fourth Amended Joint Plan of Reorganization, Doc. 7670, including the National Opioid Abatement Trust II Agreement (the “NOAT II Agreement”), Doc. 7640, and the NOAT II Distribution Procedures, and any amendments thereof.

3. General Terms

- a. This Agreement is subject to the requirements of the Plan, including the NOAT II Agreement, the NOAT II Distribution Procedures, and applicable law. The Plan documents govern over any inconsistent provision of this Agreement. Terms used in this Agreement have the same meaning as in the Plan, unless otherwise defined herein.
- b. This Agreement applies to the distribution of NOAT II Funds and does not affect any other distribution of funds under the Plan, including but not limited to attorneys’ fees.
- c. Pursuant to the Plan, no less than ninety-five percent (95%) of the funds distributed by NOAT II and received by the State or a Local Government pursuant to this Agreement will be used for abatement of the opioid crisis by funding opioid or substance use disorder-related projects or programs that fall within the list of uses in Schedule B to the NOAT II Distribution Procedures (the “Approved Opioid Abatement Uses”) and no more than five percent (5%) of the NOAT II funds received by the State or a Local Government may be used to fund expenses incurred in administering the distributions for the Approved Opioid Abatement Uses (the “Approved Administrative Expenses,” and together with the Approved Opioid Abatement Uses the “Approved Uses”).

4. California State Allocation of NOAT II Distribution

The NOAT II Fund payments to California shall be allocated as follows: 40% to the State (“State of California Allocation”) and 60% to the Local Governments (“Local Government Allocation”).

- a. State of California Allocation. 40% of the total NOAT II Fund payments to California will be allocated to the State, paid from NOAT II directly to the State, and used by the State for Approved Uses.
- b. Local Government Allocation. 60% of the total NOAT II Fund payments to California shall be allocated to Local Governments, and distributed as follows:

<https://www.census.gov/data/datasets/timeseries/demo/popest/2010s-countiestotal.html>. The estimates for cities were accessed at <https://www.census.gov/data/datasets/timeseries/demo/popest/2010s-total-cities-and-towns.html>.

- i. The funds will be allocated among the Local Governments based on the allocation model developed in connection with the proposed negotiating class in the National Prescription Opiate Litigation (MDL No. 2804), as adjusted to reflect only those cities and counties that are Local Governments as set forth in Appendix 1 (the “Local Allocation”).
- ii. Each eligible city allocation share will be distributed to the county in which it is located; *provided however* that if a city that is apportioned a Local Allocation amount elected to receive its share of funds in the National Opioids Settlement with Distributors AmerisourceBergen Corporation, Cardinal Health, Inc., and McKesson Corporation (the “Distributors Settlement”), NOAT II will distribute that city’s Local Allocation amount directly to the city. If a city later changes its distribution election in the Distributors Settlement, that change in election will apply here, provided that the change in election is received by the administrator of the NOAT II funds at least 60 days before distribution.
- iii. Payments to eligible counties and cities receiving payment will flow directly from NOAT II to each respective county and city.
- iv. Each city and county that receives a direct distribution of NOAT II Funds is responsible for meeting all requirements of the Plan, any orders of the Bankruptcy court, including limitations on use of funds and reporting requirements, and this Agreement. NOAT II funds distributed to a county are not required to be spent exclusively for abatement activities in any particular city, but must be used in accordance with Approved Uses and reported in accordance with all requirements of the Plan and this Agreement.

5. Agreements Among Local Governments

Cities and counties may form agreements or ventures, or otherwise work in collaboration with federal, state, local, tribal or private sector entities in pursuing Approved Opioid Abatement Uses as permitted by the Plan, including the NOAT II Distribution Procedures, subject to any restrictions applicable to such federal, state, local, tribal or private sector entities. Further, provided that all funds are used for Approved Uses consistent with the Plan, including the NOAT II Distribution Procedures, a county and any cities or towns within the county may agree to reallocate their funds among themselves, provided that all direct distributions must meet the requirements of the Plan, including regular accountings and reporting, and this Agreement.

6. State and Local Government Reporting

- a. The State and Local Governments receiving direct distribution of funds from NOAT II shall track all deposits and expenditures, and maintain records of abatement

expenditures and their required reporting, as set forth in this Agreement and Sections 5.A.3 and 7 of the NOAT II Distribution Procedures.

- b. At least annually, DHCS shall publish on its website and deliver to NOAT II, a report as required under Section 7 of the NOAT II Distribution Procedures.

Such annual reports for NOAT II may be combined with any reports submitted by the California Department of Health Care Services (“DHCS”) or the State as required in the National Opioid Abatement Trust Distribution Procedures (“Purdue NOAT Distribution Procedures”),⁵ to the extent set forth in guidance to be provided by the NOAT II Trustees, any reports submitted by DHCS or the State as required by any other national opioid abatement trust created pursuant to a bankruptcy plan, and any reports prepared by DHCS as required by any national opioid settlement agreements California enters into, including any related state-subdivision agreements with local governments regarding distribution and use of settlement funds, to the extent not inconsistent with the Plan, including the NOAT II Distribution Procedures.

- c. At least annually, each Local Government receiving direct distribution of funds from NOAT II shall deliver a report of its deposits and expenditures to DHCS.

Such annual reports may be combined with any reports submitted by a Local Government as required by any other national opioid abatement trust created pursuant to a bankruptcy plan, and any reports prepared by a Local Government as required by any national opioid settlement agreements the Local Government enters into, including any related state-subdivision agreements with the State regarding distribution and use of settlement funds, to the extent not inconsistent with the Plan, including the NOAT II Distribution Procedures.

Such annual reports submitted by a Local Government will include a certification that all funds that the Local Government has received from NOAT II have been used for Approved Uses and in compliance with the Plan. The report will be in a form reasonably determined by DHCS. Prior to specifying the form of the report, DHCS will confer with representatives of the Local Governments.

- d. Each Local Government is responsible solely for the NOAT II funds it receives. A county is not responsible for oversight, reporting, or monitoring of NOAT II funds received by a city within that county that receives direct payment from NOAT II. Unless otherwise exempt, a Local Government’s expenditures and uses of NOAT II funds will be subject to the normal budgetary and expenditure process of the Local Government.
- e. In each year in which DHCS prepares an annual report that includes the use of funds received from NOAT II, DHCS will discuss the abatement activities being carried out by the State and Local Governments based on funds received from NOAT II at the meetings required to be held pursuant to Section 5.E of the California State-Subdivision

⁵ The National Opioid Abatement Trust Distribution Procedures are filed in *In re Purdue Pharma L.P., et al.*, Case No. 19-23649 (RDD), at Dkt. No. 3232.

Agreement Regarding Distribution and Use of Settlement Funds – Distributor Settlement.

7. Miscellaneous

- a. This Agreement does not limit the statutory or constitutional authority of any state or local agency or official to conduct audits, investigations, or other oversight activities, or to pursue administrative, civil, or criminal enforcement actions.
- b. Except as provided in the Plan, this California Mallinckrodt Statewide Abatement Agreement is not enforceable by any party other than the State and its Local Governments. It does not confer any rights or remedies upon, and is not enforceable by, any third party.
- b. Except as provided in this California Mallinckrodt Statewide Abatement Agreement, if any provision of this Agreement or the application thereof to any person, entity, or circumstance is, to any extent, held invalid or unenforceable, the remainder of this agreement, or the application of such provision to persons, entities, or circumstances other than those as to which it is invalid or unenforceable, will not be affected thereby, and each other provision of this agreement will be valid and enforceable to the fullest extent permitted by law.
- c. Except as provided in the Plan, this Agreement shall be governed by and interpreted in accordance with the laws of California.
- d. This Agreement may be executed in counterparts, and a facsimile or .pdf signature shall be deemed to be, and shall have the same force and effect as, an original signature. All Qualifying Local Governments (see footnote 3 above) are required to participate in the Agreement and submit signatory pages. Additional Local Governments may submit their own signatory pages in the same format.

Date: December 21, 2022

State of California



Michelle Burkart
Deputy Attorney General


Additional Signature pages follow

California Mallinckrodt Statewide Abatement Agreement
In re: MALLINCKRODT PLC, et al. Bankruptcy
Case No. 20-12522

The following Local Government joins the California Mallinckrodt Statewide Abatement Agreement.

County of Alameda
Donna R Ziegler, County Counsel

Date: 15 November 2022


By Andrea L Weddle,
Chief Assistant County Counsel

**California Mallinckrodt Statewide Abatement Agreement
In re: MALLINCKRODT PLC, *et al.* Bankruptcy
Case No. 20-12522**

The following Local Government joins the California Mallinckrodt Statewide Abatement Agreement.

CONTRA COSTA COUNTY

Date: 12/6/2022

DS
TME
DocuSigned by:
Monica Nino
888E09193E8B45D...

Monica Nino
County Administrator

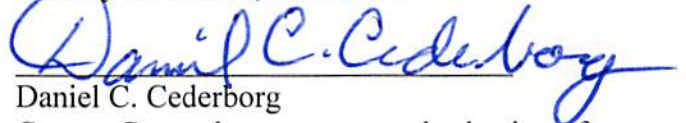
California Mallinckrodt Statewide Abatement Agreement
In re: MALLINCKRODT PLC, et al. Bankruptcy
Case No. 20-12522

The following Local Government joins the California Mallinckrodt Statewide Abatement Agreement.

Date:

11/30/22

County of Fresno, California



Daniel C. Cederborg

County Counsel pursuant to authorization of
the Fresno County Board of Supervisors

California Mallinckrodt Statewide Abatement Agreement
In re: MALLINCKRODT PLC, *et al.* Bankruptcy
Case No. 20-12522

The following Local Government joins the California Mallinckrodt Statewide Abatement Agreement.

Date: December 7, 2022

COUNTY OF KERN




Kendra L. Graham,
Assistant County Counsel

California Mallinckrodt Statewide Abatement Agreement
In re: MALLINCKRODT PLC, *et al.* Bankruptcy
Case No. 20-12522

The following Local Government joins the California Mallinckrodt Statewide Abatement Agreement.

Date: 11-15-22

Lassen County


FuZ R.E.

Richard Egan
Lassen County CAO

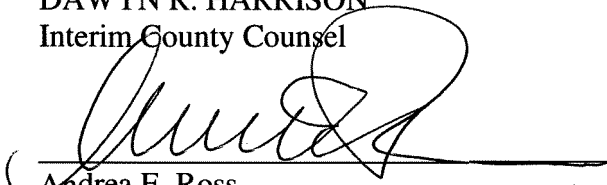
CALIFORNIA MALLINCKRODT STATEWIDE ABATEMENT AGREEMENT
In Re: MALLINCKRODT PLC, et al. Bankruptcy
Case No. 20-12522

The following Local Government joins the California Mallinckrodt Statewide Abatement Agreement.

County of Los Angeles, California
DAWYN R. HARRISON
Interim County Counsel

Dated: 12/2/22

By




Andrea E. Ross
Principal Deputy County Counsel
Affirmative Litigation & Consumer Protection
Division

California Mallinckrodt Statewide Abatement Agreement
In re: MALLINCKRODT PLC, *et al.* Bankruptcy
Case No. 20-12522

The following Local Government joins the California Mallinckrodt Statewide Abatement Agreement.

City of Los Angeles

Date: December 12, 2022



Michael J. Bostrom
Senior Assistant City Attorney

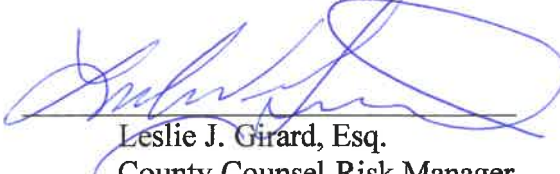
California Mallinckrodt Statewide Abatement Agreement
In re: MALLINCKRODT PLC, *et al.* Bankruptcy
Case No. 20-12522

The following Local Government joins the California Mallinckrodt Statewide Abatement Agreement.

Date:

11/30/22

COUNTY OF MONTEREY

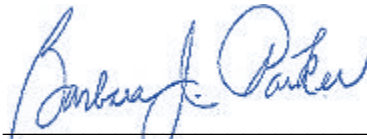


Leslie J. Girard, Esq.
County Counsel-Risk Manager
County of Monterey

California Mallinckrodt Statewide Abatement Agreement
In re: MALLINCKRODT PLC, *et al.* Bankruptcy
Case No. 20-12522

The following Local Government joins the California Mallinckrodt Statewide Abatement Agreement.

CITY OF OAKLAND



Date: December 21, 2022

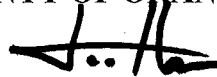
BARBARA J. PARKER
CITY ATTORNEY

California Mallinckrodt Statewide Abatement Agreement
In re: MALLINCKRODT PLC, *et al.* Bankruptcy
Case No. 20-12522

The following Local Government joins the California Mallinckrodt Statewide Abatement Agreement.

Date: 11/29/22

COUNTY OF ORANGE



By: James C. Harman
Chief Assistant County Counsel

California Mallinckrodt Statewide Abatement Agreement
In re: MALLINCKRODT PLC, et al. Bankruptcy
Case No. 20-12522

The following Local Government joins the California Mallinckrodt Statewide Abatement Agreement.

COUNTY OF RIVERSIDE, a political
subdivision of the State of California

Date: 11-29-22



JEFF HEWITT
CHAIR, BOARD OF SUPERVISORS

FORM APPROVED COUNTY COUNSEL
BY  11-29-22
ESEN E SAINZ DATE

California Mallinckrodt Statewide Abatement Agreement
In re: MALLINCKRODT PLC, *et al.* Bankruptcy
Case No. 20-12522

The following Local Government joins the California Mallinckrodt Statewide Abatement Agreement.

Date: 12/2/22

COUNTY TO SACRAMENTO



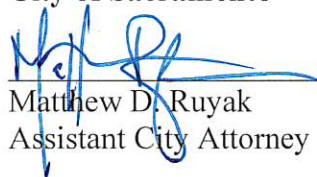
Lisa A. Travis
County Counsel

California Mallinckrodt Statewide Abatement Agreement
In re: MALLINCKRODT PLC, *et al.* Bankruptcy
Case No. 20-12522

The following Local Government joins the California Mallinckrodt Statewide Abatement Agreement.

Date: 11-29-2022

City of Sacramento



Matthew D. Ruyak
Assistant City Attorney

California Mallinckrodt Statewide Abatement Agreement
In re: MALLINCKRODT PLC, et al. Bankruptcy
Case No. 20-12522

The following Local Government joins the California Mallinckrodt Statewide Abatement Agreement.

Date:

11/21/2022

SAN BERNARDINO COUNTY

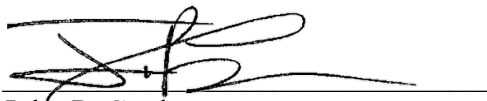


Leonard X. Hernandez
Chief Executive Officer

California Mallinckrodt Statewide Abatement Agreement
In re: MALLINCKRODT PLC, *et al.* Bankruptcy
Case No. 20-12522

The following Local Government joins the California Mallinckrodt Statewide Abatement Agreement.

COUNTY OF SAN DIEGO

A handwritten signature in black ink, appearing to read "John P. Cooley", is written over a horizontal line.

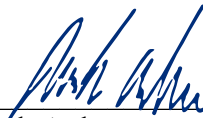
Date: November 22, 2022

John P. Cooley
Chief Deputy County Counsel
County of San Diego

California Mallinckrodt Statewide Abatement Agreement
In re: MALLINCKRODT PLC, *et al.* Bankruptcy
Case No. 20-12522

The following Local Government joins the California Mallinckrodt Statewide Abatement Agreement.

City of San Diego



Mark Ankcorn
Sr. Chief Deputy City Attorney

Date: November 16, 2022


California Mallinckrodt Statewide Abatement Agreement
In re: MALLINCKRODT PLC, et al. Bankruptcy
Case No. 20-12522

The following Local Government joins the California Mallinckrodt Statewide Abatement Agreement.

Date:

11/29/22

CITY AND COUNTY OF SAN FRANCISCO



By: John H. George
Deputy City Attorney

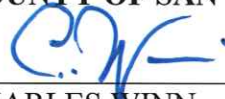
California Mallinckrodt Statewide Abatement Agreement
In re: MALLINCKRODT PLC, *et al.* Bankruptcy
Case No. 20-12522

The following Local Government joins the California Mallinckrodt Statewide Abatement Agreement.

Date:

11/29/2022

COUNTY OF SAN JOAQUIN



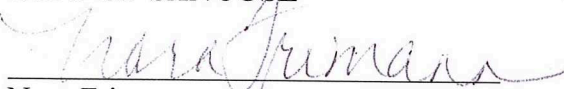
CHARLES WINN
Chairman, Board of Supervisors
County of San Joaquin
State of California

California Mallinckrodt Statewide Abatement Agreement
In re: MALLINCKRODT PLC, et al. Bankruptcy
Case No. 20-12522

The following Local Government joins the California Mallinckrodt Statewide Abatement Agreement.

Date: 12.7.22

CITY OF SAN JOSE



Nora Frimann
City Attorney

California Mallinckrodt Statewide Abatement Agreement
In re: MALLINCKRODT PLC, *et al.* Bankruptcy
Case No. 20-12522

The following Local Government joins the California Mallinckrodt Statewide Abatement Agreement.

Date: 12/6/2022


COUNTY OF SAN MATEO

JOHN D. NIBBELIN
SAN MATEO COUNTY COUNSEL

California Mallinckrodt Statewide Abatement Agreement
In re: MALLINCKRODT PLC, *et al.* Bankruptcy
Case No. 20-12522

The following Local Government joins the California Mallinckrodt Statewide Abatement Agreement.

COUNTY OF SANTA BARBARA:

Date: 11/30/22

Rachel Van Mullem
RACHEL VAN MULLEM
COUNTY COUNSEL

California Mallinckrodt Statewide Abatement Agreement
In re: MALLINCKRODT PLC, *et al.* Bankruptcy
Case No. 20-12522

The following Local Government joins the California Mallinckrodt Statewide Abatement Agreement.

Date: 12/6/2022

COUNTY OF SANTA CLARA

DocuSigned by:
Jeffrey V. Smith

21E905DBD1084D7...

JEFFREY V. SMITH
County Executive

APPROVED AS TO FORM
AND LEGALITY:

DocuSigned by:
Laura Trice

7C70D23CD50B482


LAURA S. TRICE
Deputy County Counsel

7. **Miscellaneous**

- a. This Agreement does not limit the statutory or constitutional authority of any state or local agency or official to conduct audits, investigations, or other oversight activities, or to pursue administrative, civil, or criminal enforcement actions.
- b. Except as provided in the Plan, this California Mallinckrodt Statewide Abatement Agreement is not enforceable by any party other than the State and its Local Governments. It does not confer any rights or remedies upon, and is not enforceable by, any third party.
- b. Except as provided in this California Mallinckrodt Statewide Abatement Agreement, if any provision of this Agreement or the application thereof to any person, entity, or circumstance is, to any extent, held invalid or unenforceable, the remainder of this agreement, or the application of such provision to persons, entities, or circumstances other than those as to which it is invalid or unenforceable, will not be affected thereby, and each other provision of this agreement will be valid and enforceable to the fullest extent permitted by law.
- c. Except as provided in the Plan, this Agreement shall be governed by and interpreted in accordance with the laws of California.
- d. This Agreement may be executed in counterparts, and a facsimile or .pdf signature shall be deemed to be, and shall have the same force and effect as, an original signature. Signatory lines for Qualifying Local Governments are below. Additional Local Governments may submit their own signatory pages in the same format, which will become part of this Agreement if submitted to the California Attorney General by December 8, 2022.

Date: 11/30/2022

State of California



[Name] Sheryl Bratton
[Title] County Administrator,
County of Sonoma

Additional Signature pages follow

California Mallinckrodt Statewide Abatement Agreement
In re: MALLINCKRODT PLC, *et al.* Bankruptcy
Case No. 20-12522

The following Local Government joins the California Mallinckrodt Statewide Abatement Agreement.

Date: November 8, 2022

CITY OF STOCKTON



LORI M. ASUNCION
CITY ATTORNEY

California Mallinckrodt Statewide Abatement Agreement
In re: MALLINCKRODT PLC, et al. Bankruptcy
Case No. 20-12522

The following Local Government joins the California Mallinckrodt Statewide Abatement Agreement.

Date: 11/16/2022

County of Tehama



Andrew D. Plett
Senior Deputy County Counsel

California Mallinckrodt Statewide Abatement Agreement
In re: MALLINCKRODT PLC, et al. Bankruptcy
Case No. 20-12522

The following Local Government joins the California Mallinckrodt Statewide Abatement Agreement.

Date: December 6, 2022

County of Tulare



Eddie Valero **EDUARDO VALERO**
Chair of the County of Tulare Board of
Supervisors

Approved as to Form
County Counsel

By: 
Kathleen A. Taylor, Chief Deputy

Date: 12/6/22

Matter ID: 2018595

California Mallinckrodt Statewide Abatement Agreement
In re: MALLINCKRODT PLC, *et al.* Bankruptcy
Case No. 20-12522

The following Local Government joins the California Mallinckrodt Statewide Abatement Agreement.

Date: 12/7/2022

County of Ventura




Dr. Sevet Johnson
County Executive Officer

California Mallinckrodt Statewide Abatement Agreement
In re: MALLINCKRODT PLC, *et al.* Bankruptcy
Case No. 20-12522

The following Local Government joins the California Mallinckrodt Statewide Abatement Agreement.

Date: December 13, 2022

County of Yuba



Michael J. Ciccozzi
County Counsel

100.000%			
Participating Subdivision Classification	Participating Subdivision	County	Abatement Percentage
County	<i>Alameda County</i>	Alameda	2.332%
City	Alameda	Alameda	0.069%
City	Albany	Alameda	0.013%
City	Berkeley	Alameda	0.152%
City	Dublin	Alameda	0.033%
City	Emeryville	Alameda	0.023%
City	Fremont	Alameda	0.108%
City	Hayward	Alameda	0.117%
City	Livermore	Alameda	0.054%
City	Newark	Alameda	0.026%
City	Oakland	Alameda	0.486%
City	Piedmont	Alameda	0.014%
City	Pleasanton	Alameda	0.067%
City	San Leandro	Alameda	0.039%
City	Union City	Alameda	0.043%
County	<i>Amador County</i>	Amador	0.226%
County	<i>Butte County</i>	Butte	1.615%
City	Chico	Butte	0.216%
City	Oroville	Butte	0.079%
County	<i>Calaveras County</i>	Calaveras	0.226%
County	<i>Colusa County</i>	Colusa	0.059%
County	<i>Contra Costa County</i>	Contra Costa	2.102%
City	Antioch	Contra Costa	0.037%
City	Brentwood	Contra Costa	0.026%
City	Clayton	Contra Costa	0.002%
City	Concord	Contra Costa	0.055%
City	Danville	Contra Costa	0.010%
City	El Cerrito	Contra Costa	0.023%
City	Hercules	Contra Costa	0.010%
City	Lafayette	Contra Costa	0.006%
City	Martinez	Contra Costa	0.012%
City	Moraga	Contra Costa	0.004%
City	Oakley	Contra Costa	0.010%
City	Orinda	Contra Costa	0.005%
City	Pinole	Contra Costa	0.013%
City	Pittsburg	Contra Costa	0.053%
City	Pleasant Hill	Contra Costa	0.013%
City	Richmond	Contra Costa	0.146%
City	San Pablo	Contra Costa	0.018%
City	San Ramon	Contra Costa	0.021%
City	Walnut Creek	Contra Costa	0.026%

Participating Subdivision Classification	Participating Subdivision	County	Abatement Percentage
County	<i>Del Norte County</i>	Del Norte	0.114%
County	<i>El Dorado County</i>	El Dorado	0.768%
City	Placerville	El Dorado	0.015%
City	South Lake Tahoe	El Dorado	0.081%
County	<i>Fresno County</i>	Fresno	1.895%
City	Clovis	Fresno	0.065%
City	Coalinga	Fresno	0.012%
City	Fresno	Fresno	0.397%
City	Kerman	Fresno	0.005%
City	Kingsburg	Fresno	0.008%
City	Mendota	Fresno	0.002%
City	Orange Cove	Fresno	0.004%
City	Parlier	Fresno	0.008%
City	Reedley	Fresno	0.012%
City	Sanger	Fresno	0.018%
City	Selma	Fresno	0.015%
County	<i>Glenn County</i>	Glenn	0.107%
County	<i>Humboldt County</i>	Humboldt	1.030%
City	Arcata	Humboldt	0.054%
City	Eureka	Humboldt	0.117%
City	Fortuna	Humboldt	0.032%
County	<i>Imperial County</i>	Imperial	0.258%
City	Brawley	Imperial	0.011%
City	Calexico	Imperial	0.019%
City	El Centro	Imperial	0.158%
City	Imperial	Imperial	0.006%
County	<i>Inyo County</i>	Inyo	0.073%
County	<i>Kern County</i>	Kern	2.517%
City	Arvin	Kern	0.006%
City	Bakersfield	Kern	0.212%
City	California City	Kern	0.009%
City	Delano	Kern	0.030%
City	McFarland	Kern	0.003%
City	Ridgecrest	Kern	0.015%
City	Shafter	Kern	0.013%
City	Tehachapi	Kern	0.009%
City	Wasco	Kern	0.008%
County	<i>Kings County</i>	Kings	0.293%
City	Avenal	Kings	0.007%
City	Corcoran	Kings	0.013%
City	Hanford	Kings	0.027%
City	Lemoore	Kings	0.016%

Participating Subdivision Classification	Participating Subdivision	County	Abatement Percentage
County	<i>Lake County</i>	Lake	0.795%
City	Clearlake	Lake	0.041%
City	Lakeport	Lake	0.021%
County	<i>Lassen County</i>	Lassen	0.319%
City	Susanville	Lassen	0.027%
County	<i>Los Angeles County</i>	Los Angeles	13.896%
City	Agoura Hills	Los Angeles	0.005%
City	Alhambra	Los Angeles	0.042%
City	Arcadia	Los Angeles	0.033%
City	Artesia	Los Angeles	0.001%
City	Azusa	Los Angeles	0.026%
City	Baldwin Park	Los Angeles	0.027%
City	Bell	Los Angeles	0.008%
City	Bellflower	Los Angeles	0.002%
City	Bell Gardens	Los Angeles	0.014%
City	Beverly Hills	Los Angeles	0.065%
City	Burbank	Los Angeles	0.100%
City	Calabasas	Los Angeles	0.006%
City	Carson	Los Angeles	0.019%
City	Cerritos	Los Angeles	0.005%
City	Claremont	Los Angeles	0.010%
City	Commerce	Los Angeles	0.000%
City	Compton	Los Angeles	0.044%
City	Covina	Los Angeles	0.028%
City	Cudahy	Los Angeles	0.001%
City	Culver City	Los Angeles	0.055%
City	Diamond Bar	Los Angeles	0.001%
City	Downey	Los Angeles	0.052%
City	Duarte	Los Angeles	0.003%
City	El Monte	Los Angeles	0.031%
City	El Segundo	Los Angeles	0.033%
City	Gardena	Los Angeles	0.034%
City	Glendale	Los Angeles	0.166%
City	Glendora	Los Angeles	0.016%
City	Hawaiian Gardens	Los Angeles	0.005%
City	Hawthorne	Los Angeles	0.050%
City	Hermosa Beach	Los Angeles	0.018%
City	Huntington Park	Los Angeles	0.023%
City	Inglewood	Los Angeles	0.059%
City	La Cañada Flintridge	Los Angeles	0.003%
City	Lakewood	Los Angeles	0.005%
City	La Mirada	Los Angeles	0.010%

Participating Subdivision Classification	Participating Subdivision	County	Abatement Percentage
City	Lancaster	Los Angeles	0.045%
City	La Puente	Los Angeles	0.002%
City	La Verne	Los Angeles	0.024%
City	Lawndale	Los Angeles	0.002%
City	Lomita	Los Angeles	0.004%
City	Long Beach	Los Angeles	0.439%
City	Los Angeles	Los Angeles	2.715%
City	Lynwood	Los Angeles	0.016%
City	Malibu	Los Angeles	0.002%
City	Manhattan Beach	Los Angeles	0.032%
City	Maywood	Los Angeles	0.004%
City	Monrovia	Los Angeles	0.031%
City	Montebello	Los Angeles	0.030%
City	Monterey Park	Los Angeles	0.031%
City	Norwalk	Los Angeles	0.031%
City	Palmdale	Los Angeles	0.046%
City	Palos Verdes Estates	Los Angeles	0.006%
City	Paramount	Los Angeles	0.011%
City	Pasadena	Los Angeles	0.146%
City	Pico Rivera	Los Angeles	0.022%
City	Pomona	Los Angeles	0.111%
City	Rancho Palos Verdes	Los Angeles	0.002%
City	Redondo Beach	Los Angeles	0.062%
City	Rosemead	Los Angeles	0.003%
City	San Dimas	Los Angeles	0.003%
City	San Fernando	Los Angeles	0.013%
City	San Gabriel	Los Angeles	0.018%
City	San Marino	Los Angeles	0.009%
City	Santa Clarita	Los Angeles	0.022%
City	Santa Fe Springs	Los Angeles	0.031%
City	Santa Monica	Los Angeles	0.158%
City	Sierra Madre	Los Angeles	0.006%
City	Signal Hill	Los Angeles	0.010%
City	South El Monte	Los Angeles	0.005%
City	South Gate	Los Angeles	0.020%
City	South Pasadena	Los Angeles	0.012%
City	Temple City	Los Angeles	0.005%
City	Torrance	Los Angeles	0.112%
City	Walnut	Los Angeles	0.006%
City	West Covina	Los Angeles	0.049%
City	West Hollywood	Los Angeles	0.013%
City	Whittier	Los Angeles	0.032%

Participating Subdivision Classification	Participating Subdivision	County	Abatement Percentage
County	<i>Madera County</i>	Madera	0.349%
City	Chowchilla	Madera	0.012%
City	Madera	Madera	0.039%
County	<i>Marin County</i>	Marin	0.564%
City	Larkspur	Marin	0.015%
City	Mill Valley	Marin	0.020%
City	Novato	Marin	0.028%
City	San Anselmo	Marin	0.009%
City	San Rafael	Marin	0.089%
County	<i>Mariposa County</i>	Mariposa	0.084%
County	<i>Mendocino County</i>	Mendocino	0.439%
City	Ukiah	Mendocino	0.039%
County	<i>Merced County</i>	Merced	0.551%
City	Atwater	Merced	0.024%
City	Livingston	Merced	0.006%
City	Los Banos	Merced	0.020%
City	Merced	Merced	0.061%
County	<i>Modoc County</i>	Modoc	0.065%
County	<i>Mono County</i>	Mono	0.023%
County	<i>Monterey County</i>	Monterey	0.908%
City	Greenfield	Monterey	0.006%
City	King City	Monterey	0.005%
City	Marina	Monterey	0.017%
City	Monterey	Monterey	0.041%
City	Pacific Grove	Monterey	0.009%
City	Salinas	Monterey	0.094%
City	Seaside	Monterey	0.023%
City	Soledad	Monterey	0.007%
County	<i>Napa County</i>	Napa	0.288%
City	American Canyon	Napa	0.017%
City	Napa	Napa	0.078%
County	<i>Nevada County</i>	Nevada	0.441%
City	Grass Valley	Nevada	0.024%
City	Truckee	Nevada	0.003%
County	<i>Orange County</i>	Orange	4.364%
City	Aliso Viejo	Orange	0.014%
City	Anaheim	Orange	0.554%
City	Brea	Orange	0.086%
City	Buena Park	Orange	0.087%
City	Costa Mesa	Orange	0.124%
City	Cypress	Orange	0.033%
City	Dana Point	Orange	0.001%

Participating Subdivision Classification	Participating Subdivision	County	Abatement Percentage
City	Fountain Valley	Orange	0.055%
City	Fullerton	Orange	0.137%
City	Garden Grove	Orange	0.213%
City	Huntington Beach	Orange	0.247%
City	Irvine	Orange	0.139%
City	Laguna Beach	Orange	0.047%
City	Laguna Hills	Orange	0.014%
City	Laguna Niguel	Orange	0.001%
City	Laguna Woods	Orange	0.001%
City	La Habra	Orange	0.060%
City	Lake Forest	Orange	0.012%
City	La Palma	Orange	0.012%
City	Los Alamitos	Orange	0.008%
City	Mission Viejo	Orange	0.014%
City	Newport Beach	Orange	0.179%
City	Orange	Orange	0.150%
City	Placentia	Orange	0.029%
City	Rancho Santa Margarita	Orange	0.001%
City	San Clemente	Orange	0.008%
City	San Juan Capistrano	Orange	0.008%
City	Santa Ana	Orange	0.502%
City	Seal Beach	Orange	0.020%
City	Stanton	Orange	0.035%
City	Tustin	Orange	0.073%
City	Westminster	Orange	0.104%
City	Yorba Linda	Orange	0.044%
County	Placer County	Placer	1.045%
City	Auburn	Placer	0.017%
City	Lincoln	Placer	0.031%
City	Rocklin	Placer	0.076%
City	Roseville	Placer	0.196%
County	Plumas County	Plumas	0.205%
County	Riverside County	Riverside	4.534%
City	Banning	Riverside	0.017%
City	Beaumont	Riverside	0.021%
City	Blythe	Riverside	0.012%
City	Canyon Lake	Riverside	0.000%
City	Cathedral City	Riverside	0.067%
City	Coachella	Riverside	0.021%
City	Corona	Riverside	0.147%
City	Desert Hot Springs	Riverside	0.024%
City	Eastvale	Riverside	0.000%

Participating Subdivision Classification	Participating Subdivision	County	Abatement Percentage
City	Hemet	Riverside	0.051%
City	Indio	Riverside	0.056%
City	Jurupa Valley	Riverside	0.001%
City	Lake Elsinore	Riverside	0.021%
City	La Quinta	Riverside	0.063%
City	Menifee	Riverside	0.032%
City	Moreno Valley	Riverside	0.137%
City	Murrieta	Riverside	0.048%
City	Norco	Riverside	0.016%
City	Palm Desert	Riverside	0.083%
City	Palm Springs	Riverside	0.076%
City	Perris	Riverside	0.009%
City	Rancho Mirage	Riverside	0.052%
City	Riverside	Riverside	0.268%
City	San Jacinto	Riverside	0.010%
City	Temecula	Riverside	0.022%
City	Wildomar	Riverside	0.008%
County	<i>Sacramento County</i>	Sacramento	3.797%
City	Citrus Heights	Sacramento	0.057%
City	Elk Grove	Sacramento	0.130%
City	Folsom	Sacramento	0.108%
City	Galt	Sacramento	0.017%
City	Rancho Cordova	Sacramento	0.008%
City	Sacramento	Sacramento	0.721%
County	<i>San Benito County</i>	San Benito	0.106%
City	Hollister	San Benito	0.027%
County	<i>San Bernardino County</i>	San Bernardino	3.259%
City	Adelanto	San Bernardino	0.008%
City	Apple Valley	San Bernardino	0.025%
City	Barstow	San Bernardino	0.015%
City	Chino	San Bernardino	0.064%
City	Chino Hills	San Bernardino	0.001%
City	Colton	San Bernardino	0.031%
City	Fontana	San Bernardino	0.112%
City	Grand Terrace	San Bernardino	0.006%
City	Hesperia	San Bernardino	0.035%
City	Highland	San Bernardino	0.004%
City	Loma Linda	San Bernardino	0.009%
City	Montclair	San Bernardino	0.039%
City	Ontario	San Bernardino	0.179%
City	Rancho Cucamonga	San Bernardino	0.084%
City	Redlands	San Bernardino	0.057%

Participating Subdivision Classification	Participating Subdivision	County	Abatement Percentage
City	Rialto	San Bernardino	0.073%
City	San Bernardino	San Bernardino	0.178%
City	Twentynine Palms	San Bernardino	0.002%
City	Upland	San Bernardino	0.052%
City	Victorville	San Bernardino	0.033%
City	Yucaipa	San Bernardino	0.016%
City	Yucca Valley	San Bernardino	0.003%
County	<i>San Diego County</i>	San Diego	5.706%
City	Carlsbad	San Diego	0.128%
City	Chula Vista	San Diego	0.189%
City	Coronado	San Diego	0.044%
City	El Cajon	San Diego	0.113%
City	Encinitas	San Diego	0.061%
City	Escondido	San Diego	0.145%
City	Imperial Beach	San Diego	0.014%
City	La Mesa	San Diego	0.055%
City	Lemon Grove	San Diego	0.022%
City	National City	San Diego	0.080%
City	Oceanside	San Diego	0.213%
City	Poway	San Diego	0.062%
City	San Diego	San Diego	1.975%
City	San Marcos	San Diego	0.089%
City	Santee	San Diego	0.033%
City	Solana Beach	San Diego	0.017%
City	Vista	San Diego	0.052%
Consolidated	<i>San Francisco</i>	San Francisco	3.026%
County	<i>San Joaquin County</i>	San Joaquin	1.680%
City	Lathrop	San Joaquin	0.009%
City	Lodi	San Joaquin	0.053%
City	Manteca	San Joaquin	0.054%
City	Ripon	San Joaquin	0.013%
City	Stockton	San Joaquin	0.313%
City	Tracy	San Joaquin	0.084%
County	<i>San Luis Obispo County</i>	San Luis Obispo	0.816%
City	Arroyo Grande	San Luis Obispo	0.024%
City	Atascadero	San Luis Obispo	0.029%
City	El Paso de Robles (Paso Robles)	San Luis Obispo	0.043%
City	Grover Beach	San Luis Obispo	0.017%
City	Morro Bay	San Luis Obispo	0.020%
City	San Luis Obispo	San Luis Obispo	0.077%
County	<i>San Mateo County</i>	San Mateo	1.074%
City	Belmont	San Mateo	0.021%

Participating Subdivision Classification	Participating Subdivision	County	Abatement Percentage
City	Burlingame	San Mateo	0.019%
City	Daly City	San Mateo	0.044%
City	East Palo Alto	San Mateo	0.013%
City	Foster City	San Mateo	0.020%
City	Half Moon Bay	San Mateo	0.004%
City	Hillsborough	San Mateo	0.013%
City	Menlo Park	San Mateo	0.015%
City	Millbrae	San Mateo	0.013%
City	Pacifica	San Mateo	0.016%
City	Redwood City	San Mateo	0.056%
City	San Bruno	San Mateo	0.021%
City	San Carlos	San Mateo	0.013%
City	San Mateo	San Mateo	0.052%
City	South San Francisco	San Mateo	0.043%
County	<i>Santa Barbara County</i>	Santa Barbara	1.132%
City	Carpinteria	Santa Barbara	0.001%
City	Goleta	Santa Barbara	0.004%
City	Lompoc	Santa Barbara	0.047%
City	Santa Barbara	Santa Barbara	0.122%
City	Santa Maria	Santa Barbara	0.058%
County	<i>Santa Clara County</i>	Santa Clara	2.404%
City	Campbell	Santa Clara	0.014%
City	Cupertino	Santa Clara	0.008%
City	Gilroy	Santa Clara	0.025%
City	Los Altos	Santa Clara	0.013%
City	Los Gatos	Santa Clara	0.013%
City	Milpitas	Santa Clara	0.036%
City	Morgan Hill	Santa Clara	0.015%
City	Mountain View	Santa Clara	0.041%
City	Palo Alto	Santa Clara	0.039%
City	San Jose	Santa Clara	0.294%
City	Santa Clara	Santa Clara	0.067%
City	Saratoga	Santa Clara	0.004%
City	Sunnyvale	Santa Clara	0.053%
County	<i>Santa Cruz County</i>	Santa Cruz	0.783%
City	Capitola	Santa Cruz	0.020%
City	Santa Cruz	Santa Cruz	0.143%
City	Scotts Valley	Santa Cruz	0.015%
City	Watsonville	Santa Cruz	0.063%
County	<i>Shasta County</i>	Shasta	1.095%
City	Anderson	Shasta	0.024%
City	Redding	Shasta	0.284%

Participating Subdivision Classification	Participating Subdivision	County	Abatement Percentage
City	Shasta Lake	Shasta	0.004%
County	Siskiyou County	Siskiyou	0.228%
County	Solano County	Solano	0.760%
City	Benicia	Solano	0.031%
City	Dixon	Solano	0.016%
City	Fairfield	Solano	0.109%
City	Suisun City	Solano	0.021%
City	Vacaville	Solano	0.119%
City	Vallejo	Solano	0.167%
County	Sonoma County	Sonoma	1.218%
City	Healdsburg	Sonoma	0.032%
City	Petaluma	Sonoma	0.081%
City	Rohnert Park	Sonoma	0.041%
City	Santa Rosa	Sonoma	0.184%
City	Sonoma	Sonoma	0.022%
City	Windsor	Sonoma	0.016%
County	Stanislaus County	Stanislaus	1.722%
City	Ceres	Stanislaus	0.041%
City	Modesto	Stanislaus	0.217%
City	Newman	Stanislaus	0.006%
City	Oakdale	Stanislaus	0.018%
City	Patterson	Stanislaus	0.015%
City	Riverbank	Stanislaus	0.010%
City	Turlock	Stanislaus	0.065%
County	Sutter County	Sutter	0.306%
City	Yuba City	Sutter	0.074%
County	Tehama County	Tehama	0.213%
City	Red Bluff	Tehama	0.014%
County	Trinity County	Trinity	0.082%
County	Tulare County	Tulare	0.809%
City	Dinuba	Tulare	0.014%
City	Exeter	Tulare	0.004%
City	Farmersville	Tulare	0.003%
City	Lindsay	Tulare	0.007%
City	Porterville	Tulare	0.021%
City	Tulare	Tulare	0.037%
City	Visalia	Tulare	0.066%
County	Tuolumne County	Tuolumne	0.486%
County	Ventura County	Ventura	2.192%
City	Camarillo	Ventura	0.002%
City	Fillmore	Ventura	0.002%
City	Moorpark	Ventura	0.008%

Participating Subdivision Classification	Participating Subdivision	County	Abatement Percentage
City	Oxnard	Ventura	0.156%
City	Port Hueneme	Ventura	0.021%
City	San Buenaventura (Ventura)	Ventura	0.085%
City	Santa Paula	Ventura	0.014%
City	Simi Valley	Ventura	0.065%
City	Thousand Oaks	Ventura	0.022%
County	<i>Yolo County</i>	Yolo	0.357%
City	Davis	Yolo	0.055%
City	West Sacramento	Yolo	0.066%
City	Woodland	Yolo	0.058%
County	<i>Yuba County</i>	Yuba	0.214%
City	Marysville	Yuba	0.014%