WHEREAS, the Imperial Irrigation District ("IID"), as a trustee under the California Irrigation District Law, holds water rights to and diverts water from the Colorado River for distribution and use within its service area.

WHEREAS, IID is required by State law to adopt rules and regulations for the equitable distribution of water within the service area of IID.

WHEREAS, IID’s annual consumptive use entitlement was capped at 3.1 million acre-feet (less transfer obligations and any other applicable obligations) as a result of the Quantification Settlement Agreement and related agreements ("QSA"), except as otherwise determined under the Inadvertent Overrun and Payback Policy ("IOPP") as contained in pages 16 through 19 of the Record of Decision for the Colorado River Water Delivery Agreement issued on October 10, 2003.

WHEREAS, it is essential that IID’s water rights and annual entitlement be protected and utilized to produce the maximum benefit for the Imperial Valley community and its agricultural water users.

WHEREAS, on November 28, 2006 the IID Board of Directors ("IID Board") adopted Resolution No. 22-2006 approving the development and implementation of an Equitable Distribution Plan with a straight-line apportionment methodology and an intra-district water banking mechanism to facilitate the movement of water ("2006 Equitable Distribution Plan"). Further, Resolution No. 22-2006 directed the General Manager to prepare the rules and regulations necessary or appropriate to implement the 2006 Equitable Distribution Plan. An Equitable Distribution Plan serves as the underlying policy for implementation of an apportionment or equitable distribution of water, as well as rules and procedures for implementation.

WHEREAS, via Resolution No. 22-2006, in compliance with the California Environmental Quality Act ("CEQA"), California Public Resources Code sections 21000, et seq., and the State CEQA Guidelines ("CEQA Guidelines"), Title 14 of the California Code of Regulations sections 15000, et seq., the Board adopted the Imperial Irrigation District Equitable Distribution Plan Negative Declaration (State Clearinghouse Resolu...
WHEREAS, on December 18, 2007, the IID Board adopted Resolution No. 31-2007 approving the Imperial Irrigation District Regulations for Equitable Distribution Plan ("2007 Equitable Distribution Plan"). Pursuant to Resolution No. 31-2007, the Board approved and adopted the conclusions of an Environmental Compliance Report, dated December 11, 2007, prepared for the 2007 Equitable Distribution Plan, which was attached to the Resolution. The Board resolved that based upon the Environmental Compliance Report, the environmental impacts of the 2007 Equitable Distribution Plan were sufficiently assessed pursuant to the 2006 Negative Declaration adopted by the Board on November 28, 2006 and no further environmental assessment was required pursuant to CEQA. The 2007 Equitable Distribution Plan included and absorbed the 2006 Equitable Distribution Plan by including and expanding upon the straight line methodology of apportionment and the establishment of a water banking mechanism.

WHEREAS, on November 18, 2008, the IID Board adopted Resolution No. 22-2008 approving revisions to the 2007 Equitable Distribution Plan ("2008 Equitable Distribution Plan"). Pursuant to Resolution No. 22-2008, the Board approved and adopted the conclusions of an Environmental Compliance Report, dated November 14, 2008, prepared for the 2008 Equitable Distribution Plan, which was attached to the Resolution. The Board resolved that based upon the Environmental Compliance Report, the environmental impacts of the 2008 Equitable Distribution Plan were sufficiently assessed pursuant to the 2006 Negative Declaration adopted by the Board on November 28, 2006 and no further environmental assessment was required pursuant to CEQA.

WHEREAS, on April 7, 2009, the IID Board adopted Resolution No. 8-2009 approving revisions to the 2008 Equitable Distribution Plan ("2009 Equitable Distribution Plan"). Pursuant to Resolution No. 8-2009, the Board approved and adopted the conclusions of an Environmental Compliance Report, dated April 7, 2009, prepared for the 2009 Equitable Distribution Plan, which was attached to the Resolution. The Board resolved that based upon the Environmental Compliance Report, the environmental impacts of the 2009 Equitable Distribution Plan were sufficiently assessed pursuant to the 2006 Negative Declaration adopted by the Board on November 28, 2006 and no further environmental assessment was required pursuant to CEQA.

WHEREAS, while there is limited flexibility provided to IID regarding its 3.1 million acre-feet cap through the IOPP, the IOPP requires IID to pay back all water use in excess of its annual entitlement 3.1 million acre-feet, but does not allow IID any credit for the historically larger underuse that occurs when IID uses less than its annual entitlement.

WHEREAS, it is the policy of IID to deliver its Colorado River water supplies to support Imperial County's agricultural economy and local water uses including municipal,
commercial, industrial and environmental use, while at the same time discouraging, to the maximum extent practicable, water demands that would exceed IID’s capped entitlement, which such water demands are subject to the limitations of the IOPPP.

WHEREAS, the water supply forecasts for the Colorado River system reflect an ongoing drought and increasing probabilities of water supply shortages.

WHEREAS, to ensure that IID responsibly manages its capped Colorado River entitlement while responding to its water users’ needs in a timely manner, it is in the best interest of IID and its agricultural customers to implement an Equitable Distribution Plan to maximize the use of IID’s annual water supply while minimizing and/or avoiding costly future overruns.

WHEREAS, in January 2013, a Water Conservation Committee was formed to address potential revisions to the 2009 Equitable Distribution Plan.

WHEREAS, on February 6, 2013, the Water Conservation Committee adopted a resolution recommending to the IID Board to move forward with revising the 2009 Equitable Distribution Plan to provide for an annual system of apportionment to more effectively manage its Colorado River water supply each year, implement an apportionment as soon as possible, and direct IID staff to immediately communicate this intent to all IID water users per the Communications Plan for Apportionment Program presented to the Board.

WHEREAS, on February 19, 2013, the IID Board unanimously accepted the Resolution adopted by the Water Conservation Committee and directed IID staff and the Water Conservation Committee to move forward with the development of an annual system of water apportionment through revisions to the 2009 Equitable Distribution Plan.

WHEREAS, the revisions to the 2009 Equitable Distribution Plan discussed and identified by the Water Conservation Committee were incorporated into the 2009 Equitable Distribution Plan (“2013 Equitable Distribution Plan”).

WHEREAS, the 2013 Equitable Distribution Plan was determined to be subject to the requirements of the CEQA and an Addendum to the 2006 Negative Declaration was determined to be the appropriate CEQA document to provide the environmental assessment of the 2013 Equitable Distribution Plan.

WHEREAS, the Imperial Irrigation District Equitable Distribution Plan Addendum to the Negative Declaration 2006 (SCH #2006101155), dated April 23, 2013 (“Addendum”), was prepared pursuant to CEQA, the CEQA Guidelines and the Imperial Irrigation District Rules and Regulations to Implement the California Environmental Quality Act (CEQA).

WHEREAS, on April 23, 2013, the IID Board adopted Resolution No. 13-2013 adopting the Addendum and adopting the 2013 Equitable Distribution Plan.
WHEREAS, three additional revisions to the 2013 Equitable Distribution Plan have been identified to allow for other methods of apportionment in addition to a straight line method of apportionment, including historical, soil type and hybrids of a combination of these methods, which the method of apportionment would be determined at the time the implementation of the apportionment occurs (“amended 2013 Equitable Distribution Plan”).

WHEREAS, the IID Board has considered the entire administrative record, including staff reports, Resolutions, the Addendum and the 2006 Negative Declaration.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED BY THE BOARD OF DIRECTORS OF THE IMPERIAL IRRIGATION DISTRICT AS FOLLOWS:

1. The Board of Directors hereby finds and determines that the foregoing recitals, which are incorporated herein by reference, are true and correct.

2. The Board of Directors has reviewed and considered the Addendum and the 2006 Negative Declaration. The Board of Directors hereby finds that the Addendum and the 2006 Negative Declaration, sufficiently assess the amended 2013 Equitable Distribution Plan and no further environmental assessment is required pursuant to CEQA.

3. The Board of Directors hereby approves and adopts the amended 2013 Equitable Distribution Plan attached as Exhibit 1 and incorporated herein by reference, which includes a revised cover page and the following three amendments that are incorporated into the 2013 Equitable Distribution Plan:

   a. Replace the Section 2.21 in its entirety as follows:

   2.21 Method of Apportionment. A method will be developed to determine the apportionment of water available for Agricultural Water Users during a Water Year. Apportionment models understood and discussed to date are historical, straight line, soil type and hybrids of a combination of these methods. The first implementation of the water apportionment program will utilize the straight line method as a pilot program starting May 1, 2013 and ending December 31, 2013. **Straight Line Apportionment.** A method used to determine the amount of water available for Agricultural Water Users during a Water Year based on a proration by Eligible Agricultural Acres pursuant to Subsection 3.1.e herein.

   b. Replace use of term “Straight Line Apportionment” with “Method of Apportionment” where used in Section 2.24 as follows:

   2.24 Water Management Reduction. A reduction in water available for apportionment, or a percentage reduction in a Farm Unit’s Method of Straight Line Apportionment, because of a district-wide overrun payback requirement mandatory conservation program, or regulatory limitation of or reduction in IID’s Colorado River supply.
c. Replace the first sentence of section 3.1(e) and move section 3.1(e) to be section 3.1(b) as follows:

3.1 **Apportionment of Supply.** The District shall annually apportion the Available Water Supply among the types of water users in the District using the following criteria:

a. Municipal Users – Base amount of 2006 usage plus current District-wide average use per capita multiplied by the increase in population since 2006;

b. Agricultural Lands – The Method of Apportionment shall be as described in Subsection 2.21. Straight Line Apportionment used. Subtract the estimated demand for categories a through d above from Available Water Supply, and then divide the remaining supply by the total number of Eligible Agricultural Acres pursuant to Subsections 2.15 a through c to determine the apportionment per Eligible Agricultural Acre. The amount apportioned to acreage that has either suspended farming activities or is no longer receiving agricultural water service (such as renewable energy generation projects), and has been designated as suitable for the Temporary Land Conversion Fallowing Policy, is subject to a District Conservation Assignment.

c.–d. Industrial Users – For existing contracts, estimated based on past use, not to exceed contracted amount and contract terms. For new contracts, estimated based on anticipated use, not to exceed contract amount and contract terms, taking into consideration the Integrated Water Resources Management Plan.

d.–e. Feed Lots, Dairies and Fish Farms – Estimated based upon past use and consideration of future changes;

e.–f. Environmental Resources Water—Estimated based upon the amount reasonably necessary to achieve the purposes of the District’s commitments, taking past use into account;

f. Agricultural Lands – Straight Line Apportionment used. Subtract the estimated demand for categories a through d above from Available Water Supply, and then divide the remaining supply by the total number of Eligible Agricultural Acres pursuant to Subsections 2.15 a through c to determine the apportionment per Eligible Agricultural Acre. The amount apportioned to acreage that has either suspended farming activities or is no longer receiving agricultural water service (such as renewable energy generation projects), and has been designated as suitable for the Temporary Land Conversion Fallowing Policy, is subject to a District Conservation Assignment.
4. The documents and other materials which constitute the record of proceedings upon which this decision is based are in the custody of Gloria Rivera, Secretary to the Board of Directors, Imperial Irrigation District, 333 East Barioni Boulevard, Imperial, California, 92251.

PASSED AND ADOPTED this 14th day of May, 2013.

IMPERIAL IRRIGATION DISTRICT

Matt DeSmet
President

Gloria Rivera
Secretary
EXHIBIT 1

Equitable Distribution Plan
Equitable Distribution Plan

Adopted December 11, 2007
Revised November 18, 2008
Revised April 07, 2009
Revised April 23, 2013
Revised May 14, 2013

IID
A century of service.

Resolution No. 15-2013
Revised Equitable Distribution Plan
May 14, 2013
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1.0 **Purpose.**

1.1 **Purpose.** The Imperial Irrigation District ("District") is authorized by State law to adopt rules and regulations for the equitable distribution of water within the District. The District Board has approved a plan for the equitable apportionment of water (the "Equitable Distribution Plan") in any water year the expected demand for water is likely to exceed the supply expected to be available to the District. This Equitable Distribution Plan strictly prohibits individual landowners or water users from transferring water and/or water rights outside the IID service area, but does allow for an intra-district clearinghouse to allow for the movement of agricultural apportionments between IID agricultural water users and farm units within the Imperial Unit. Pursuant to Resolution No. 22-2008, the IID Board of Directors has adopted the following Regulations establishing the rules and procedures for the Equitable Distribution Plan.

2.0 **Terms and Definitions.**

2.1 **Agricultural Water.** Water used for irrigation and related agricultural purposes, fish farming, and algae farming.

2.2 **Agricultural Water Clearinghouse.** A program administered by the District or other entity authorized by the IID Board of Directors to provide a means by which qualified Agricultural Water Users can transfer water during a Water Year pursuant to Section 4.0 herein.

2.3 **Agricultural Water Distribution Board.** A committee of Agricultural Water Users and/or landowners designated to provide oversight and decision-making to the Agricultural Water Clearinghouse.

2.4 **Agricultural Water User.** A District Water User that uses Agricultural Water.

2.5 **Apportionment.** The equitable apportionment of water among District Water Users pursuant to Section 3.1 herein.

2.6 **Available Water Supply.** Colorado River Water available to the District minus District system losses, system efficiency conservation, 11,500 AF for miscellaneous Present Perfected Rights, and any Water Management Reduction.

2.7 **Conserved Water Rate.** The rate specified in the District's Rate Schedule 13.

2.8 **Cropland.** Irrigable acreage within the District service area divided into fields based on the [proprietary] District Geospatial Data Base compiled from IID records, inspections and U.S. Consolidated Farm Service Agency (CFSA) Common Land Unit (CLU) standards, or other defined acreage database such as the assessor's parcel records as recommended by an advisory committee and approved by the IID Board of Directors.
2.9 **District.** The Imperial Irrigation District.

2.10 **District Conservation Assignment.** Apportionment contractually or automatically assigned to IID for water conservation purposes from agricultural lands participating in or designated for participation in any District On-Farm Efficiency Conservation or Fallowing Programs or subject to the Temporary Land Conversion Fallowing Policy under the terms and conditions set forth in those program agreements or IID policies.

2.11 **District Fallowing Program.** A program administered by the District to create conserved water by fallowing agricultural lands under the terms and conditions set forth in the Temporary Land Conversion Fallowing Policy or under the terms and conditions set forth in agreements with owners and lessees of agricultural property or Farm Units to fallow these lands for water conservation purposes.

2.12 **District On-Farm Efficiency Conservation Program.** A program administered by the District to create conserved water under the terms and conditions set forth in agreements with owners and lessees of agricultural property to implement on-farm efficiency projects for water conservation purposes.

2.13 **District System Conservation Program/Projects.** An integrated package of system improvements to existing infrastructure and construction of new facilities designed to conserve water through targeted spill reductions, and related projects.

2.14 **District Water User.** Any user of Agricultural or Non-Agricultural Water supplied by the District.

2.15 **Eligible Agricultural Acres.** Acreage that meets all the following tests:

a. Cropland greater than 5 acres, used for crop production or algae farming

b. Current with water availability charges and water bills

c. Connected to District water distribution system

2.16 **Farm Unit.** Under the Water Card process, an Agricultural Water User can aggregate some or all of the fields (leased or owned) by the Water User, and for paying for water under the master water account (Farm Unit). The Farm Unit can be divided into subaccounts for billing to various entities. Fields can be added to or removed from a Farm Unit at any time but a field can only be in one Farm Unit at a time. The primary purpose of a Farm Unit is to allow an Agriculture Water User to order water on any field within the Farm Unit as long as there is a remaining water balance for the Farm Unit greater than the water order. Since fields can be added to or removed from a Farm Unit at any time, the IID must maintain a water balance by field. If a field balance is less than the order for that field, the IID must be notified concerning which field(s)
within the Farm Unit the water is being transferred from within 7 days of the water order
or a prorated share from all fields with a remaining balance within the Farm Unit will be
transferred to cover the shortfall. The amount of apportioned water available to the
Agricultural Water User on the leased fields included in the Farm Unit must be approved
by the land owner and lessee of those fields through the Application for Service ("Water
Card") process described in Regulation No. 3. Water can be added to a Farm Unit by
transferring water through the Agricultural Water Clearinghouse but the transfer must be
designated by field within the Farm Unit. An Agricultural Water User can have multiple
Farm Units but cannot transfer water between Farm Units absent use of the Agricultural
Water Clearinghouse. The priority of water use within a Farm Unit is 1) Accepted
apportioned water authorized for use on the field, 2) Water from other fields authorized
for transfer within the Farm Unit, and 3) Water from the Agricultural Water
Clearinghouse.

2.17 Environmental Resources Water. Water that the District agrees to
provide to habitat or other resource areas pursuant to regulatory permits (excluding
water to the Salton Sea for the IID Transfer Project) and water that the District provides
pursuant to contract or voluntarily to habitat or other resource areas.

2.18 Non-Agricultural Water. Water used for municipal needs, industrial
needs, feed lots, dairies, or Environmental Resources Water.

2.19 Non-Agricultural Water User. A District Water User that uses Non-
Agricultural Water within the District.

2.20 Overrun Payback Program. A program to be developed with the
Agricultural Water Distribution Board or other entity authorized by the IID Board of
Directors, in accordance with the federal Inadvertent Overrun and Payback Policy, in
which the cost of and/or responsibility for any District payback obligation will be borne
by those water users responsible for overrunning their apportionments in a Water Year
(adjusted for any Clearinghouse water transferred into or out of a water user’s Farm
Unit) should a District overrun occur in that Water Year.

2.21 Method of Apportionment. A method will be developed to determine
the apportionment of water available for Agricultural Water Users during a Water Year.
Apportionment models understood and discussed to date are historical, straight line, soil
type and hybrids of a combination of these methods. The first implementation of the
water apportionment program will utilize the straight line method as a pilot program
starting May 1, 2013 and ending December 31, 2013.

2.22 System Loss. Either a direct loss or a reduction in water available
for apportionment because of seepage, evaporation or other losses in the District
distribution system, adjusted for calculated losses associated with reduced IID
diversions.

2.23 Water Card. The common term for the "Certificate of Ownership
and Authorization of Owner Designee or Tenant" described in Regulation No. 3 of the
District's Rules and Regulations Governing the Distribution and Use of Water. The

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Water Card provides information i.e., cropland, name and address of owner and any lessees, APN, gate and canal providing water service, identity of person authorized to order water/receive notices from District, who is obligated to pay, and similar information.

2.24 Water Management Reduction. A reduction in water available for apportionment, or a percentage reduction in a Farm Unit’s Method of Apportionment, because of a district-wide overrun payback requirement mandatory conservation program, or regulatory limitation of or reduction in IID’s Colorado River supply.

2.25 Water Year. Each 12-month period that begins on January 1 and ends on December 31.

3.0 Equitable Distribution.

3.1 Apportionment of Supply. The District shall annually apportion the Available Water Supply among the types of water users in the District using the following criteria:

a. Municipal Users – Base amount of 2006 usage plus current District-wide average use per capita multiplied by the increase in population since 2006;

b. Agricultural Lands – The Method of Apportionment shall be as described in Subsection 2.21. The amount apportioned to acreage that has either suspended farming activities or is no longer receiving agricultural water service (such as renewable energy generation projects), and has been designated as suitable for the Temporary Land Conversion Fallowing Policy, is subject to a District Conservation Assignment.

c. Industrial Users – For existing contracts, estimated based on past use, not to exceed contracted amount and contract terms. For new contracts, estimated based on anticipated use, not to exceed contract amount and contract terms, taking into consideration the Integrated Water Resources Management Plan.

d. Feed Lots, Dairies and Fish Farms – Estimated based upon past use and consideration of future changes.

e. Environmental Resources Water—Estimated based upon the amount reasonably necessary to achieve the purposes of the District’s commitments, taking past use into account.

3.2 Non-Agricultural Water Users

a. District shall notify Non-Agricultural Users of their Apportionment no later than December 1, prior to the beginning of the Water Year.

b. Non-Agricultural Water Users shall be allowed to use that amount of water needed for reasonable and beneficial use. If a Non-Agricultural Water User exceeds the amount of apportionment quantified for its usage, the fee for the

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excess amount of water shall be the Water User's standard water rate plus the Conserved Water Rate.

3.3 **Agricultural Water Users.**

a. Agricultural Water Users must complete and keep current the Water Card to receive an apportionment and delivery of water. As part of this process, Farm Units must be identified and kept current.

b. A written notice of the apportionment per Eligible Agricultural Acre and the number of Eligible Agricultural Acres per owner shall be sent to the land owner, lessee and the authorized representative no later than December 1 prior to the beginning of the Water Year.

c. The owner or authorized representative of Eligible Agricultural Acres must accept or reject in writing some or all of the Apportionment on a take-or-pay basis within sixty (60) days of the notice of the Apportionment. Payment for the accepted apportioned water shall be made monthly based on actual use or as provided by the Agricultural Water Distribution Board or other entity authorized by the IID Board of Directors. On December 31 of the Water Year, any remaining amount of the unused water part of the take-or-pay obligation will be included in the year end invoice.

d. Should the owner or authorized representative of any Eligible Agricultural Acres fail to accept or reject in writing some or all of the Apportionment on a take-or-pay basis as required, IID will provide water delivery service to an owner or lessee with a valid Water Card in an amount not to exceed the prorated Apportionment volume.

3.4 The IID Board of Directors may terminate an annual Apportionment limitation at any time at its discretion or upon recommendation of the Water Conservation Advisory Board. District shall track actual water demands during the Water Year.

4.0 **Agricultural Water Clearinghouse.**

4.1 **Purpose.** A mechanism to facilitate the movement of apportioned water between Agricultural Water Users between Farm Units. Management and operation of the Agricultural Water Clearinghouse may be delegated by the District to an entity authorized by the IID Board of Directors on a non-profit basis under rules approved by the IID Board of Directors, however all final transactions must be reported to the District for implementation.

4.2 **Eligibility.** Any Agricultural Water User with eligible agricultural acres can be a Transferee. Any Agricultural Water User with an accepted Apportionment may be a Transferor. All Transferees and Transferors must be current on their District water accounts and billings including all take-or-pay obligations.
4.3 Priority of Transfers. Water made available to the Clearinghouse for transfer will be apportioned under rules to be determined by the Agricultural Water Distribution Board or other entity authorized by the IID Board of Directors. Prior to the development of these supplemental rules, water will be apportioned proportionally, by acreage, to all Farm Units that have submitted a request for additional apportioned water.

4.4 Dispute Resolution. All disputes regarding water transferred into or out of the Clearinghouse will be resolved by the Agricultural Water Distribution Board or other entity authorized by the IID Board of Directors.

4.5 Agricultural Water Distribution Board Composition. This board shall be comprised of agricultural landowners, water users and/or representatives appointed by, or using a methodology approved by, the IID Board of Directors.

4.6 Clearinghouse Notice of Transfer. The Agricultural Water Clearinghouse reporting mechanism to document all transfers of apportioned water including the relevant transactional information to execute the transaction between the Transferor and Transferee.

4.7 Take-or-Pay Obligation for Water Transferred through the Agricultural Water Clearinghouse. The Transferee shall pay the District the total take-or-pay obligation amount due before the processing of any Notice of Transfer for the transferred water. The total amount due is based on the Acre-Feet of water transferred (not to exceed Clearinghouse Notice of Transfer) multiplied by the current District agricultural water rate. After the District processes the Clearinghouse Notice of Transfer, the Transferor shall have no further take-or-pay obligation for payment of that water. Any supplemental transactional information or fees associated with the transfer of the water between the Transferor and Transferee but not relevant to the implementation of the transaction are a private matter and shall not be reported to the District.

Interface With District Agricultural On-Farm Conservation and Land Fallowing Programs.

4.8 An Agricultural Water User that participates in the District’s On-Farm Conservation or Fallowing Programs is subject to a District Conservation Assignment of his accepted Apportionment equal to the amount of water conserved by on-farm measures or fallowing for which the Agricultural Water User is contracted.

a. If the Agricultural Water User’s accepted Apportionment is less than his On-Farm Conservation or Fallowing Program contracted amount, he must procure this difference from the following sources for which the Agricultural Water User qualifies pursuant to these Regulations: the Agricultural Water User’s accepted Apportionment on other Eligible Agricultural Acres, or the Agricultural Water Clearinghouse.

b. If the Agricultural Water User’s accepted Apportionment is more than his Fallowing Program contracted amount, he may use the difference on other
Eligible Agricultural Acres not participating in a District Agricultural Land Fallowing Program, on the fallowed field after the term of Fallowing Program, or offer it to the Agricultural Water Clearinghouse.

5.0 **Miscellaneous**

5.1 The General Manager is authorized and directed to do any and all things necessary to implement and effectuate these Regulations in a manner consistent with this policy, including the temporary modification of any dates necessary to facilitate implementation.